PGCPS
OFFICE OF INTERNAL AUDIT
Deana Thorps, Director | internal.audit@pgcps.org
14201 School Lane | Upper Marlboro, MD 20772 | 301-780-6887

MEMORANDUM

November 11, 2026

To: Kristil Fossett, Ed.D., Instructional Director
Area 2 Cluster 8

Kenneth Barrie, Ed.D., Principal
Maya Angelou French Immersion

From: Deana Thorps, CPA, Director
Office of Internal Audit

Re: Maya Angelou French Immersion Financial Audit for the Period November 1, 2022, through June 30, 2026

An audit of the financial records of **Maya Angelou French Immersion** was completed for the period November 1, 2022, through June 30, 2026. The audit indicates that the school's financial records and procedures require improvement to be in accordance with the Accounting Procedures Manual for School Activity Fund (APM) and Prince George's County Board of Education (BOE) policies and procedures. The exceptions noted are included in the attached report.

As principal of the school, you will be responsible for preparing an action plan by **December 11, 2026,** indicating steps that will be taken to ensure compliance with the APM. Please note that you are required to provide your action plan using the attached Microsoft Word template and any other correspondence to the Office of Internal Audit, email address internal.audit@pgcps.org. **Please forward this template as a Microsoft Word document.** A copy of your action plan should also be forwarded to Shaquana Mitchell, Business Analyst, email address: shaquana.mitchell@pgcps.org, Roderick Adams, Compliance and Procedures Administrator, email address: roderick.adams@pgcps.org and Katrina Greene, School Activity Funds Support Specialist, email address: katrina.greene@pgcps.org.

cc: Branndon Jackson, Chair, Board of Education
Members, Board of Education
Shawn Joseph, Ed.D., Superintendent
Deann Collins, Ed.D., Chief of Staff
Carletta Marrow, Ed.D., Chief of Schools
Shavonne Smith, Chief Financial Officer
Kenneth Nwafor, Assistant Controller
Katrina Greene, School Activity Funds Support Specialist
Eric Minus, Ed.D., Associate Superintendent, Middle and Charter Schools
Robin Welsh, Esq., Director, Government Relations, Compliance and Procedures
Roderick Adams, Administrator, Compliance and Procedures
Janice Walters-Semple, CPA, Supervisor, Internal Audit

PRINCE GEORGE'S COUNTY
PUBLIC SCHOOLS

School Activity Fund Report – Maya Angelou French Immersion

November 1, 2022 – June 30, 2026

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Internal Auditor's Report

We have examined the School Activity Funds (SAF) of Maya Angelou French Immersion for the period November 1, 2022, through June 30, 2026. Maya Angelou French Immersion's principal is responsible for the administration of SAF. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and Generally Accepted Government Auditing Standards and, accordingly, included examining, on a test basis, evidence supporting SAF, and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Our examination disclosed the following six findings:

- *Administration of NJHS Sponsored Concessions for FY 2026 Boys' Basketball Games*
- *Mismanagement of Funds Received*
- *Mismanagement of Disbursements*
- *Administration of Checks*
- *Administration of Sales Tax*
- *Administration of Fund Transfers*

In our opinion, except for the deviation noted, the SAF referred to above, was administered in compliance with Prince George's County Board of Education (BOE) policies and procedures and the Accounting Procedures Manual for School Activity Funds (APM), in all material respects, for the period ended June 30, 2026.

Deana Thorps, CPA, Director
Office of Internal Audit

BACKGROUND

Internal Audit completed an audit on the school activity funds (SAF) for Maya Angelou French Immersion for the period November 1, 2022, through June 30, 2026. The audit was conducted as part of the department's annual audit plan and in response to a hotline complaint alleging financial improprieties and suspected fraud.

This audit report includes **six** findings that occurred under the leadership of the former and current principals. A listing of the findings and the personnel responsible is included in the appendix at the end of the audit report.

OBJECTIVES

The objectives of the audit were to determine the effectiveness of the system of internal controls and to determine whether the school was in compliance with the policies and procedures of the Accounting Procedures Manual for School Activity Funds (APM) and the Prince George's County Board of Education (BOE). It is important to recognize that, while the audit report focused on deficiencies, it was intended to be constructive. The audit was not designed and conducted to evaluate the effectiveness of the educational programs in the school. Therefore, the absence of comments related to the educational programs should not be construed to imply that these programs are either adequate or deficient.

SCOPE

The audit was based on our examination of selected bank statements, financial reports, cancelled checks, all voided checks and available Monetary Transmittal Form (MTF) envelopes submitted by staff for the period November 1, 2022, through June 30, 2026. Also, selected receipts, disbursements and supporting documentation were reviewed for the said period. The audit results were based on available documentation.

This is an audit of funds related to students' activities at the school and does not include School Operating Resources (SOR) funds or any funds not derived from students' activities for the audit period.

FINDINGS AND RECOMMENDATIONS

The audit resulted in the following findings and recommendations:

2027.01 Administration of National Junior Honor Society (NJHS) Sponsored Concessions for FY 2026 Boys Basketball Games

During the audit period NJHS held three Boys Basketball games with related concession activities. The following **seven** exceptions were noted relative to the administration of concession deposits.

A. ***Lack of Segregation of Duties:*** There were at least **two** instances where the recordkeeping staff collected and documented funds for the three concessions on MTF numbers 442565 and 442568 and subsequently obtained the principal's signature. The recordkeeping staff also used their personal CashApp to collect funds on two occasions -11/17/2025, $59.00, and 11/19/2025, $60.00.

B. ***Inadequate Documentation of Funds Deposited:*** There were at least **two** instances where MTFs were submitted without sufficient documentation to verify the source of funds collected on the 11/17/2025 and 11/19/2025 Boys Basketball games. Further, funds collected on 11/19/2025 were combined with funds collected on 12/15/2025. There was no supporting documentation to ascertain how much funds were collected on either day. However, the recordkeeping staff's personal CashApp documentation indicated that $59.00 and $60.00 were collected on 11/17/2025 and 11/19/2025 respectively.

C. ***Delinquent Deposits:*** There was at least **one** instance where funds were not deposited timely, resulting in a delinquency of approximately **28** days. Funds collected from the 11/19/2025 concession sales were not deposited until 12/17/2025.

D. ***Sales Tax Assessed on NJHS Sponsored Concessions for Boys Basketball Games:*** There were at least **two** instances where sales tax, totaling $19.07, was inappropriately assessed on the NJHS sponsored concession fundraiser.

The APM for School Activity Funds provides the following guidelines regarding the administration of funds:

A. Exhibit A, Segregation of Duties indicates that no one individual should ever be made solely responsible for maintaining records on resources that have custody of access to and/or authority over. Section 4.2.1 *Bank Accounts, Policies* require that all receipts should be deposited into, disbursed out of and accounted for in one primary bank checking account owned by the school (deposit of funds into other than school-owned accounts is prohibited).

B. Section 4.5.2.2 (1) *Collecting Funds: Completing the MTF* indicates that staff members collecting funds are required to complete a MTF and submit it to the Recordkeeping Staff along with funds collected. In most cases the person completing the MTF will be the classroom teacher, but could also be a club sponsor, activity chair, etc. The MTF must be filled out, and documentation should be provided for all funds received.

C. Section 4.5.2.2 (2) *Guidelines for Bank Deposits* require that recordkeeping staff must make deposits of all funds received at least every other day. However, no more than $250.00 should be kept in the building overnight.

D. The APM Section 8.1 *Sales Tax Background* states that for most items that are purchased and then resold, a school must collect and remit taxes to the State of Maryland Comptroller's Office. The exception is fundraising sales. No sales tax is assessed on fundraising sales.

The following summarizes the causes of deficiencies noted:

A. According to the recordkeeping staff, the following were reasons for the inadequate segregation of duties:

1. The NJHS Sponsor was not on site at the time the funds were being reconciled.
2. The recordkeeping staff assisted with the NJHS program and was on site.
3. The NJHS Treasurer participated in the count, which provided student accountability.
4. Another school staff member also assisted with the concession table and helped finalize the count.
5. The recordkeeping staff then verified the funds and completed the MTF simply because they were working as a team to close out the evening.

The recordkeeping staff also ascertained that their personal CashApp was used to assist the students who were collecting funds at the NJHS Boys Basketball game since several patrons did not have cash on hand.

B. Reportedly, the recordkeeping staff was not aware of how to document the concession sales since the sponsor was not on site. No attempt was made to document the CashApp sales by printing and attaching a list of patrons to whom sales were made.

C. The recordkeeping staff *could not recall the reason for the delay in the deposit.*

D. The recordkeeping staff also explained the lack of awareness regarding the assessment of sale tax for this fundraising activity.

The following are the potential effects of the mismanagement of concession funds collected:

A. The absence of segregation of duties increases the risk of fraud and the mismanagement of funds. Internal controls are compromised and the risk of fraud is also increased when school funds are commingled with personal funds.

B. Internal controls are compromised, and evidence to support appropriate documentation is impacted when adequate financial records are not available to substantiate collections. The audit trail is compromised when underlying documents are not maintained.

C. Internal controls are compromised, and there is the risk of loss of funds when funds are not deposited promptly.

D. Inappropriate assessment of sales tax constitutes noncompliance with the APM and has resulted in sales taxes being improperly transferred to the State of Maryland. The school's SAF is not spent as intended when sales tax is not appropriately assessed.

Recommendations: The following are recommendations for proper administration of NJHS sponsored concessions for boys' basketball games:

A. The recordkeeping staff should no longer be involved with collection of funds to ensure that segregation of duties exists. The principal should meet with the NJHS Sponsor and determine if he is available to perform his duties prior to approving NJHS Boys Basketball concession activities. Additionally, the principal should inform staff of the policies and procedures governing the collection of funds, specifically, the use of personal cash app accounts, etc.

B. The recordkeeping staff should ensure that documentation is provided to substantiate funds collected and remitted for deposit. The principal should remind staff that all funds collected must be documented to ensure proper accountability.

C. The recordkeeping staff should ensure that all funds are submitted to the financial institution timely, as required.

D. The recordkeeping staff should review the APM to ensure that policies and procedures are followed regarding the allowable items that are taxable and remittable to the State of Maryland.

E. The principal should perform periodic review of financial transactions to ensure that funds are remitted and deposited timely and that the recordkeeping staff is effectively executing their responsibilities to prevent the loss of SAF.

2027.02 Mismanagement of Funds Received

There were at least **16** instances of non-compliance regarding the management of funds received:

A. ***Missing Funds:*** There was **one** instance where funds totaling **$81.00** were not accounted for associated with MTF #442421, dated 5/22/2026 and was remitted to the recordkeeping staff on 5/22/2026. The recordkeeping staff verified the funds on the MTF as $922.00; however, the documentation supporting the funds collected totaled $1,003.00, resulting in missing funds totaling $81.00.

B. ***Segregation of Duties:*** There were at least **five** instances where the recordkeeping staff collected funds, completed the MTF and the principal signed the MTFs as the preparer. Funds collected included checks for a grant, student pictures, vending proceeds, Claire's Gourmet fundraiser proceeds, and Boys' Basketball online ticket sales and a Mid-Atlantic fundraiser.

C. ***Delinquent Deposits:*** There were at least **three** instances where funds were not deposited timely. The delinquencies ranged from **four** to **10** days.

D. ***Unsupported Deposits:*** There were at least **eight** instances where MTFs were submitted without documentation to verify the source for five Treat Street Fundraiser collections, two bookfair collections and concessions for a field day.

The following criteria are established in the APM for administering funds received:

A. Section 4.5.2.2 (3) indicates that the recordkeeping staff is responsible for counting cash, verifying the total on the MTF and applicable attachments. The funds counted must agree with the MTF and the actual funds submitted.

B. Exhibit A, *Segregation of Duties* indicates that no one individual should ever be made solely responsible for maintaining records on resources that have custody of, access to and/or authority over those resources.

C. Section 4.5.2.2 (1) *Collecting Funds and Guidelines for Bank Deposits; Completing the MTF and Preparing Bank Deposits* requires all funds collected to be remitted to the bookkeeper on the day of collection. The bookkeeper is also required to make timely deposits with the financial institution. The MTF must be filled out, and documentation should be provided for all funds received. No more than $250.00 should be kept in the building overnight.

D. The MTF must be entirely completed with the following information: 1) who collected money; 2) when it was collected; 3) whom it was collected; 4) the amount and form of the collection; and 5) the reason for collecting. The Bookkeeper is responsible for counting cash, verifying the total on the MTF and applicable attachment.

The following summarizes the causes of deficiencies noted:

A. According to the recordkeeping staff, the names documented on MTF #442421 were not verified to ensure accuracy of the funds submitted for deposit.

B. The recordkeeping staff reported that the office secretary typically receives the school's mail and provides the recordkeeping staff with any mail addressed to the school that appears to include a check, as well as mail addressed to the principal for processing. The recordkeeping staff completed the MTFs for the funds because she was the staff member receiving the mailed checks and handling the related financial documentation. The MTFs were then provided to the principal for his required review and signature.

C. The recordkeeping staff did not ensure that funds were remitted timely to the financial institution due to competing responsibilities.

D. Staff did not provide, and the recordkeeping staff did not ensure that documentation to adequately support deposits was provided for the noted deposits.

The following are the potential effects of the mismanagement of funds received:

A. Internal controls are compromised and there was loss $81.00 since funds received were not verified to the documentation submitted to ensure accuracy of the remittance.

B. Internal controls are compromised when the recordkeeping staff is allowed to collect funds and prepare the MTF and record financial transactions and make deposits. The principal inappropriately acknowledged receipt of those funds where he was not involved with the collection and verification of funds received.

C. Internal controls are compromised and there is a risk of loss of funds when funds are not deposited as required.

D. Internal controls are weakened and the audit trail is compromised when underlying documents are not maintained to substantiate funds received at the school.

Recommendations: The following are recommendations suggested for proper management of funds received:

A. The recordkeeping staff should ensure that documentation is verified to the funds received prior to acknowledging collections on an MTF. The recordkeeping staff should repay the **$81.00** for the funds missing from the deposit.

B. The principal must designate someone other than the recordkeeping staff to collect funds remitted directly to the office. That individual must be responsible for preparing the corresponding MTF. The recordkeeping staff must follow the guidelines for administering

collections to ensure adequate segregation of accounting responsibilities relative to funds received.

C. The principal must hold the recordkeeping staff accountable to ensure that deposits are made timely.

D. Staff and recordkeeping staff should ensure that supporting documentation is provided and verified for each MTF submitted before approval is provided. Additionally, the principal and recordkeeping staff should establish procedures for concessions and book fair sales to promote accountability.

E. The principal should perform periodic reviews of deposit records to ensure compliance.

2027.03 Mismanagement of Disbursements

There were at least **seven** instances of non-compliance regarding the administration of disbursements.

A. ***Inappropriate Payments:*** There were at least **three** instances where the incorrect payee was used when issuing checks. In **one** instance the cheerleader coach requested reimbursement for items purchased for the cheerleading team and was issued payment using the *Refund Vendor Option* instead of the *Reimbursement Vendor Option.* There were also **two** instances where the recordkeeping staff issued reimbursements to herself without indicating her name as the payee.

B. ***Transactions Not Properly Recorded:*** There were at least **two** instances where the recordkeeping staff incorrectly posted transactions to the Principal Sponsored Activity (PSA) fund account; however, the items purchased were for student incentives and tardy slips.

C. ***Items Purchased not on the School's In-House Inventory:*** There were at least **two** instances where equipment purchased were not on the required in-house property inventory listing. The school did not maintain a property listing for items purchased for less than $1,500.00 such as outdoor grill ($169.00) and a hand-held vacuum ($39.88). The appropriate in-house inventory form to ensure the assets were included in the school's inventory was not completed.

The following criteria are established in the APM for administering disbursements:

A. Section 4.5.3.1 (3) *Cash Disbursements Use of Board Approved Vendors* requires all checks to be written to an approve/active vendor in School Funds Online. The only exceptions are for staff reimbursements and parent refunds. For checks reimbursing staff, the vendor is *Reimbursement; for checks refunding a parent, the vendor is Refund.*

Additionally, Section 4.5.3.1 (4c) *Cash Disbursements Checking Writing* requires that checks should never be signed until the "Pay to the Order of" and "Amount" fields have been completed.

B. Section 3.2.2 *Ownership, Authority and Responsibility: Bookkeepers/Financial Secretaries* are responsible for accurately recording and reporting the school's financial transactions. Also, Section 4.3.2 *Fund Account Procedures* states that transactions should be recorded in the most specific account related to the activity.

C. The Public Property Control Manual, April 2016, Section *V. Asset Management Procedures, C,* requires that all schools/offices maintain a listing of all equipment purchased or donated that has a value less than $1,500.00. This listing must be available upon request.

The following summarizes the causes of mismanagement of disbursements:

A. According to the recordkeeping staff, one of the three instances the refund Vendor Option was inadvertently selected because the payee was the cheerleading coach as well as a parent. The other two instances where the recordkeeping staff did not insert her name in the payee line were noted as oversight by the recordkeeping staff.

B. Reportedly, the recordkeeping staff thought that since food was purchased, even though it was for students, the funds should be posted to the PSA fund account where funds were available. Also, the tardy slips posted to PSA were an oversight by the recordkeeping staff.

C. The recordkeeping staff reported the lack of awareness that a required in-house inventory form should be maintained for items less than $1,500.00.

The following are the potential effects of mismanagement of funds disbursed:

A. Internal controls are compromised when the correct payee or vendor option is not documented on checks issued.

B. The school's financial reporting is impacted when transactions are not properly posted. Transactions incorrectly posted can impact the principal's ability to make informed fiscal decisions.

C. There is a risk of loss of assets when equipment is not adequately monitored and accounted for via completion of the *In-Use Inventory Equipment Receiving Report.*

Recommendations: The following are recommendations suggested for proper management of disbursements:

A. The recordkeeping staff should ensure that the payee or vendor option is accurately indicated on all checks issued. The principal must review the disbursement documentation to ensure that payment information is accurate prior to approving the check payment.

B. The recordkeeping staff should ensure that all transactions are properly posted. The principal should complete a periodic review of disbursements to ensure accuracy.

C. All applicable inventory items should be recorded on the school's *In-Use Inventory Equipment Receiving Report* properly to ensure PGCPS equipment is tracked.

2027.04 Administration of Checks

There were at least **39** instances of non-compliance regarding the administration of voided checks:

A. ***Voided Checks not Properly Defaced:*** There were at least **five** instances where voided checks were not properly defaced by the removal of the signature lines.

B. ***Voided Checks not Entered in SFO:*** There were at least **34** instances where voided checks were not entered in SFO.

The following criteria are established in the APM for administering voided checks:

A. Section 4.5.3.2 & 4.5.3.4 (e), *Summary of Check Disbursement Procedures and Check Writing,* respectively, requires accounting for a physical check when an error is made at the time of processing or when a check is damaged. Voided checks are required to be defaced by the removal of the signature and account lines.

B. Section 4.5.3.4 (e), *Check Writing* requires all checks to be entered in SFO.

The recordkeeping staff did not always perform due diligence to ensure voided checks were properly defaced by removal of the signature and account lines. The recordkeeping staff was not aware that checks that were mistakenly printed over were also required to be entered into SFO.

Inappropriate administration of voided checks exposes the school to check fraud through potential unauthorized check negotiations.

Recommendations: The recordkeeping staff should ensure that checks are properly voided by the removal of the signature and account lines. Also, the recordkeeping staff must ensure that all checks, including voided checks, are accounted for in SFO. The principal should perform periodic reviews of disbursement documentation to ensure compliance with BOE policies and procedures regarding administration of void checks.

2027.05 Administration of Sales Tax

There were at least **six** instances of non-compliance regarding administration of sales tax:

A. ***Sales Tax Assessed on Fundraiser Items Sold:*** There were at least **four** instances where sales taxes, totaling $118.75, were improperly assessed on the school's *Treat Street* fundraiser

B. ***Sales Tax Paid and Reimbursed:*** There were **two** instances where sales taxes of $6.12 and $10.42 were reimbursed, respectively, for school-related expenses.

The APM Section 8.1 *Sales Tax Background* states that for most items that are purchased and then resold, a school must collect and remit taxes to the State of Maryland Comptroller's Office. The exception is fundraising sales. No sales tax is assessed on fundraising sales. Additionally, items purchased for school use are tax-exempt.

The recordkeeping staff was not aware that sales taxes should not have been assessed on the Treat Street fundraiser. Also, it was an oversight by the recordkeeping staff for reimbursing sales taxes.

The school's resources are not used as intended when sales tax is inappropriately assessed, paid or reimbursed.

Recommendations: The recordkeeping staff must review the APM for guidance on how to administer sales tax. Further assessment of sales tax on fundraisers must be discontinued. Reimbursement of sales tax for school-related expenses must cease. The principal should conduct a periodic review to ensure the school's resources are administered in a fiscally responsible manner.

2027.06 Administration of Fund Transfers

There were at least **seven** instances *Fund Transfer Journal Entry Proof Sheets (FTJEPS)* were not available to provide evidence that the principal properly approved restricted fund transfers.

The APM Section 4.5.4 *Transfer of Funds* requires transfers between restricted fund accounts to occur only if reviewed and approved by the principal and the sponsor of the restricted accounts.

It was an oversight by the recordkeeping staff that the FTJEPS were printed and provided to the principal for approval of the fund transfers.

The principal is unable to make informed fiscal decisions when fund transfers are not properly approved. The risk of unauthorized transfers can occur if the guidelines for administering fund transfers are not followed.

Recommendations: The principal and recordkeeping staff should ensure that all fund transfers are reviewed and approved as required at the time the transfer is completed. The principal should require the recordkeeping staff to print the FTJEPS to facilitate review and approval as required. The recordkeeping staff must be held accountable for compliance.

STATUS OF PRIOR AUDIT FINDINGS

The previous audit report for Maya Angelo French Immersion School was issued for the period ended October 31, 2022. During the previous audit, the current principal was not on staff; however, the recordkeeping staff was on staff. There was **one** reportable condition noted during that audit that was not repeated in this audit.

- **Fundraiser Forms** – Controls appear to be working.

ACKNOWLEDGEMENT

We would like to thank the principal and staff of Maya Angelo French Immersion School for their cooperation and assistance extended during the audit.

PGCPS

Maya Angelou French Immersion
School Activity Funds - November 1, 2022 - June 30, 2026
Appendix - Findings Timeline

AUDIT FINDINGS	Dr. Kenneth Barrie, Current Principal	Ruben Chiza, Former Principal	Keisha Hensley Recordkeeping Staff
2027.01: Administration of NJHS Sponsored Concessions for FY 2026 Boys' Basketball Games	*X*		X
2027.02: Mismanagement of Funds Received	*X*		X
2027.03: Mismanagement of Disbursements	*X*		X
2027.04: Administration of Checks	*X*	*X*	X
2027.05: Administration of Sales Tax	*X*		X
2027.06 Administration of Fund Transfers	*X*		X
Total	6	1	6