PGCPS
OFFICE OF INTERNAL AUDIT
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MEMORANDUM

November 11, 2026

To: LaTonya Williams, Ed.D., Instructional Director
Cluster 2

Demure Gavin, Ed.D., Principal
Rockledge Elementary School

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

Re: Rockledge Elementary School Financial Audit for the Period January 1, 2019, through December 31, 2025

An audit of the financial records of **Rockledge Elementary School** was completed for the period January 1, 2017, through December 31, 2025. 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 Internal Audit Office, email address internal.audit@pgcps.org. A copy of your action plan should also be forwarded to Shaquana Mitchell, Business Analyst, email address: shaquana.mitchell@pgcps.org, Katrina Greene, School Activity Funds Support Specialist, email address: katrina.greene@pgcps.org and Roderick Adams, Administrator, Compliance and Procedures, email address: roderick.adams@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
Kasandra Lassiter Ed.D., Associate Superintendent for Elementary Schools
Kenneth Nwafor, Assistant Controller
Katrina Greene, School Activity Funds Support Specialist
Robin Welsh, Esq., Director, Government Relations, Compliance and Procedures
Roderick Adams, Administrator, Compliance and Procedures
Janice Walters-Semple, CPA, Supervisor, Internal Audit
Anthony Neal, Internal Auditor II

PRINCE GEORGE'S COUNTY
PUBLIC SCHOOLS

School Activity Fund Report – Rockledge Elementary School

January 1, 2019 – December 31, 2025

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Internal Auditor's Report

We have examined the School Activity Funds (SAF) of Rockledge Elementary School for the period of January 1, 2019 through December 31, 2025. Rockledge Elementary School's principal is responsible for the administration of the 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 two findings:

- *Administration of Fund Transfers*
- *Administration of Checks*

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 December 31, 2025.



Deana Thorps, CPA, Director
Office of Internal Audit

BACKGROUND

Internal Audit completed and audit of the school activity funds (SAF) for Rockledge Elementary School for the period January 1, 2019 through December 31, 2025. The audit was conducted as part of the department's annual audit plan.

This audit report includes **two** findings which occurred under the leadership of the current principal. The findings and the personnel responsible are 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 whether the school was in compliance with the policies and procedures of the Accounting Procedures for School Activity Funds (APM) and 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 Monetary Transmittal Form (MTF) envelopes submitted by staff for the period January 1, 2019 to December 31, 2025. Also, selected receipts, disbursements and supporting documentation were reviewed for the said period.

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 Fund Transfers

There were **25** instances where fund transfers were not executed in accordance with the requirements of the APM. The Fund Transfer Journal Entry Proof Sheets (FTJEPS) were not retained to substantiate approval of the fund transfers performed.

The APM Section 4.6, *Transfers Between Accounts*, requires all transfer of School Activity Funds to be properly documented using approved FTJEPS. The FTJEPS must identify the accounts involved, the purpose of the transfer, the amount transferred and include the required approvals prior to processing to ensure transparency, accuracy and accountability.

Failure to complete the required FTJEPS compromises internal controls over SAF by reducing transparency of fund transfers. This increases the risk of unauthorized or inappropriate fund transfers, misclassification of funds, and potential misuse of resources.

Recommendation: The recordkeeping staff should ensure that all fund transfers performed are supported by properly completed and approved FTJEPS prior to processing. The principal should review and approve all fund transfers in accordance with the APM requirements. The principal should implement monitoring of fund transfers during the monthly financial reporting process to ascertain that transfers are consistently documented, and the evidence retained to support compliance and strengthen internal controls.

2027.02 Administration of Checks

The void check process was not operating as intended. The following **nine** exceptions were noted regarding voided checks.

A. There were **six** instances where voided checks were not recorded in the SFO accounting system and consequently were not appropriately approved.

B. There were **two** instances where voided checks were not defaced by the removal of the account and signature lines as required.

C. There was **one** instance where a cleared check, 9742, in the amount of $580.02 was erroneously voided.

The APM 4.5.3.4, *Check Writing* 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. All checks are required to be accounted for in the SFO accounting system.

The recordkeeping staff was not aware that checks for which errors were made needed to be recorded in SFO. Also, the recordkeeping staff did not consistently ensure compliance with the procedures for voiding checks, specifically regarding defacement by the removal of the signature and account lines. The instance where the cleared check was subsequently voided was an isolated case that resulted from the recordkeeping staff's oversight which was not identified during the monthly financial reports review process.

Failure to adhere to the procedures of the APM when voiding checks compromises the integrity of financial records and increases the risk of errors and check fraud. Consequently, a valid expenditure was improperly reversed in the general ledger, causing an overstatement of available cash and an understatement of expenditures in the period under review.

Recommendations: The following steps are suggested to improve the void check process.

The recordkeeping staff should review the APM on the proper procedures for voiding checks, including the requirement to remove the signature line. The principal should expand the monthly review process to ensure that all voided checks are appropriately entered in the SFO accounting system. Careful review of the void check register with the disbursement register must occur to promptly identify and correct any instance where a cleared check is subsequently voided.

STATUS OF PRIOR AUDIT FINDINGS

The previous audit report for Rockledge Elementary School was issued for the period ended December 31, 2018. The principal was not on staff during that audit; however, the current recordkeeping staff was on staff during that audit. There were **five** reportable conditions noted because of that audit as summarized below.

- ***Delinquent Deposits–*** This condition was not noted during this audit.
- ***Invalid Check Signatures***– This condition was not noted during this audit.
- ***Lack of Pre-Approval for Disbursements***– This condition was not noted during this audit.
- ***Sales Tax Not Properly Accounted For –*** This condition was not noted during this audit.
- ***Fundraiser Forms Not Completed–*** This condition was not noted during this audit.

ACKNOWLEDGEMENT

We would like to thank the principal and staff of Rockledge Elementary for their cooperation and assistance extended during the audit.

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Rockledge Elementary School
Student Activities Funds - December 1, 2019 - December 31, 2025
Appendix - Findings Timeline

AUDIT FINDINGS	Dr. Demure Gavin, Principal	Danielle Perry, Recordkeeping staff
2027.01: Management of Fund Transfers	X	X
2027.02 Administration of Checks	X	X
Total	2	2