

Prince George's County Public Schools
Internal Audit Department
School/Office: Cesar Chavez Spanish Immersion

Response Date January 24, 2020

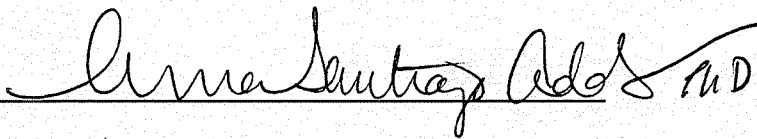
	Findings	Recommendations	Concur Non-Concur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented
1.	<u>2020.01: Mismanagement of Funds Received</u>	<p>A. The recordkeeping staff must check the safe daily and deposit any funds that have been deposited in her absence.</p> <p>B. The school must generate a work order as soon as possible so that the safe can bolted to the ground to safeguard the school's financial resources.</p> <p>C. The principal should hold the recordkeeping staff accountable for depositing the funds collected to conform to the dictates of the APM.</p> <p>D. Staff members must be reminded through documented communication that, adequate supporting documentation must accompany funds remitted to the recordkeeping staff. Such documentation must include daily bookfair receipts, ticket reports for funds collected at events and inventory</p>	concur	<p>A. Admin will check for funds placed in the safe daily if the secretary is not in.</p> <p>B. Request has been made</p> <p>C. Principal will check with office staff regarding monies collected that day.</p> <p>D. Principal will be reminded through written communication of documentation</p>	<p>December 20, 2019</p> <p>Nov 25, 2019</p> <p>Dec 20, 2019</p> <p>Jan27, 2020</p>	<p>Fully Implemented</p> <p>Partially implemented work order placed</p> <p>partially</p>

Principal Signature *Anna Lumbago Add AP*

Date 1/24/2020

		report, when items for fundraisers are sold.				
2.	<u>2020.02:</u> <u>Excessive Spending in Restricted Accounts</u>	Principal and recordkeeping staff should consult with the Accounting and Financial Reporting Office about resolution of the restricted account deficits. There should be no further expenditures in these accounts until the deficits are resolved.	I do not concur	These negative balances were accrued by the previous administration. Current administration will request funds from the roll over account be used to clear these accounts.	12/20/2019	fully implemented
3.	<u>2020.03:</u> <u>Inadequate Approval of Disbursements</u>	Staff members must be reminded through written communication that, the principal's preapproval must be obtained prior to obligating the school financially. Also, the recordkeeping staff must ensure that, SFEFs are completed at all times prior to forwarding the check to the principal for signatures. Staff members must be held accountable for completing the School Funds Expenditure Forms.	concur	staff must submit request for purchase prior to making any purchase. Any checks written to any vendor will have an expenditure form.	12/20/2019	fully implemented
4.	<u>2020.04:</u> <u>Administration of Voided Checks</u>	Recordkeeping staff should review the APM to become familiar with the BOE policies and procedures and requirements pertaining to voided checks and ensure that, the policies are followed.	concur	Book keeper has reviewed the APM etc. and complies	12/20/2019	fully implemented
5.	<u>2020.05:</u> <u>Delinquent Financial Reporting</u>	Recordkeeping staff should ensure that, the bank reconciliations are completed within 7 days of receiving the statement from the bank and that all financial reports are presented to the principal for review by the 15th day of each month. The principal should hold the bookkeeper accountable for timely report submission and perform thorough review of the monthly financial reports as evidenced by signature.	Partially concur	Sometimes the bank statement is delivered late. Plan is for the staff to contact County offices to inquire why we have not received the bank statements.	12/20/2019	fully implement

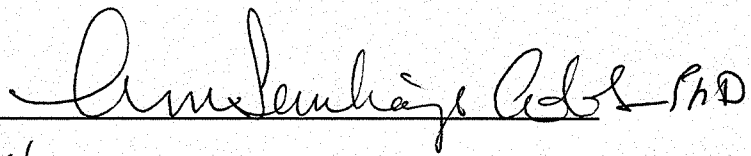
Principal Signature



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6.	<u>2020.06</u> <u>Fundraiser</u> <u>Forms</u>	Principal must establish procedures to ensure that the requirement to complete the Fundraiser Request and Authorization Form prior to the commencement of all school fundraisers. The sponsors must also complete the Fundraiser Completion Form at the end of each fundraiser. Staff should be held accountable for compliance. The principal must ensure that an annual fundraising summary is prepared to summarize the year's fundraising events.	Concur	Staff has been notified of all fundraising requirements and expectations	12/20/2019	Implemented
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Principal Signature  PhD

Date 1/24/2020

