

**Prince George's County Public Schools
Internal Audit Department
School/Office: Crossland HS**

Response Date July 30, 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. Staff members must be held accountable for remitting funds collected to the recordkeeping staff on the day of collection.</p> <p>B. The recordkeeping staff should be held accountable for depositing funds to the financial institution in a timely manner.</p> <p>C. The principal should complete a periodic review of receipts to ensure that all funds are remitted and deposited as required.</p> <p>D. The principal and recordkeeping staff should familiarize themselves with the requirements of AP 3230 and ensure adherence. Any future donations received by the school should be accepted and processed as required by Board policies and procedures.</p>	Principal Partially Concur	<p>A, B, C - Principal will address by documenting record-keeping staff.</p> <p>Staff members will be addressed with each staff meeting with reminders of financial procedures.</p> <p>The policy will be reviewed monthly at staff meetings (with record keeping staff) and meetings with each class sponsor to ensure adherence to district policy.</p> <p>D. The principal called and followed the directives of the <i>Student Activity Fund Support Specialist, with the donation. Specialist was present when the donation was received.</i></p>	July 8th 2020	Implemented

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2.	<u>2020:02 Management of Disbursements</u>	<p>A. The principal should establish procedures to ensure that all disbursements are made in accordance with the APM and sound business practices.</p> <p>B. All school staff should be reminded that sufficient, adequate documentation is required for all checks issued. Staff should be reminded of the appropriate types of documentation.</p> <p>C. The staff should be reminded of the importance to submit requests for payments and reimbursement in a timely manner.</p> <p>D. The recordkeeping staff should ensure that all checks are issued using the appropriate vendor option.</p>	Principal Concur	<p>A. Principal will have recordkeeping staff establish a protocol for check disbursements with Principal signature for staff to ensure all purchases have prior approval.</p> <p>B and C. Principal will address staff members during each staff meeting with reminders of financial procedures.</p> <p>D. Record keeping staff will complete a checklist to submit in addition to PGCPs forms containing all appropriate steps.</p>	July 8th 2020	Partially Implemented (Will be completed during teacher orientation)
3.	<u>2020.03 Delinquent Financial Reporting</u>	The principal should establish policies to ensure that the recordkeeping staff performs monthly financial reporting in accordance with scheduled requirements included in the APM (bank reconciliation within 7 days after receiving the statement from the bank and completion of financial reports by the 15 th of each month). The principal and recordkeeping staff should meet on a monthly basis to review and approve financial reports. The recordkeeping staff should ensure the financial reporting is accurate for the principal to make fiscally responsible decisions on behalf of the school.	Principal Concur	The principal will have bi-weekly meetings with record-keeping staff to ensure all financial reports are up to date. The principal will have record keeping staff, develop and maintain the rolling agenda of all Administrative meetings.	July 8th 2020	Partially Implemented (Will be completed when new bookkeeper is hired)
4.	<u>2020.04 Deficits</u>	The principal should contact the Accounting and Financial Reporting Office for guidance	Principal	Principals has met with APs on	July 8th	Partially

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	<u>in Restrict Fund Accounts</u>	on resolving the restricted account deficits that existed prior to his tenure. The principal should ensure that sponsors are not allowed to exceed their account balance. Also, adequate planning and budgeting should occur to ensure that the school's resources are used properly and to prevent further deficits.	Concur	completing documentation of budget forms with class sponsor before purchases/orders are made	2020	Implemented (Will be completed during teacher orientation)
5.	<u>2020.05 Administration of Voided Checks</u>	The principal should complete a periodic review of voided checks to ensure that the voided check process is in compliance with BOE policies and procedures. The recordkeeping staff should ensure that checks are properly voided and entered into the school's accounting system. All check signers must take the time to get familiar with the policy and procedures set forth in the APM relative to voiding checks.	Principal Concur	The principal will have this component as a part of the rolling agenda for bi-weekly bookkeeper meetings. The principal will ensure record-keeping staff is properly trained on the voided check process	July 8th 2020	Partially Implemented (Will be completed when new bookkeeper is hired)
6.	<u>2020.06 Year-End Monetary Transmittal Forms Submission Process</u>	Staff must be reminded of their responsibility relative to the year end MTF submission. Each staff member must be held accountable for returning MTFs as required. The recordkeeping staff should continue to print the "Receipt History" report from the school's accounting system listing MTFs issued and provide it to the administrator and/or the principal's designee responsible for collecting MTF envelopes at year-end. The principal should instruct the collection of the MTF envelopes based on the report. The principal or designee, someone other than the recordkeeping staff, should ensure that all MTF envelopes are collected and	Principal Concur	Principal will establish a plan for MTFs to ensure all forms are located at the end of the school year. MTFs will also be an area of bookkeeper/ Principal records meetings Bi-weekly	July 8th 2020	Partially Implemented (Will be completed during teacher orientation)

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		remain sealed until reviewed by Internal Audit.				
7.	<u>2020.07</u> <u>Fundraiser</u> <u>Reports Not</u> <u>Completed</u>	The principal must establish procedures to ensure completion of all Fundraiser Completion Reports by fundraising sponsors on the results of fundraising activities held during the school year. The principal or designee should complete reports at the end of each school year to summarize fundraising activities held. Required reports must be maintained on file for public and auditor review.	Principal Concur	Principals has met with APs on completing documentation of budget forms with class sponsor before purchases/orders are made	July 8th 2020	Partially Implemented (Will be completed during teacher orientation)

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