

**Prince George's County Public Schools  
Internal Audit Department**

**School/Office: Drew Freeman ES**

**Response Date August 9, 2019**

	<b>Findings</b>	<b>Recommendations</b>	<b>Concur Non-Concur Partially Concur</b>	<b>Action Plan</b>	<b>Corrective Action Date</b>	<b>Status Implemented Partially Implemented Not Implemented</b>
1.	<b><u>2020:01 Management of Disbursements</u></b>	<p>1. The recordkeeping staff must ensure that all disbursements are properly supported with invoices and/or store receipts prior to preparation of checks for the principal's signature.</p> <p>2. The principal should review invoices and statements for past due amounts and ensure that payments are made in a timely manner.</p> <p>3. The principal must implement internal control to ensure voided checks are properly approved, properly entered into the SFO accounting system, defaced, and filed in check number order with cancelled check images.</p> <p>4. Additionally, the principal must implement internal control to ensure that only BOE approved vendors are paid using SAF.</p>	Concur	<p>At the start of the 19-20 SY, a school leader and the book keeper will teach staff the process for requesting a reimbursement, which includes getting permission to make a purchase first. Thee timeline will also be reviewed during pre-service.</p> <p>The principal will also establish weekly meetings with the book keeper to review voided checks and pending expenditures to ensure all financial partnerships are with BOE approved vendors.</p>	August 20, 2019	Partially Implemented (Hasn't happened yet)
2.	<b><u>2020:02 Management of Funds Received</u></b>	<p>1. The recordkeeping staff must be held accountable for ensuring that all MTF documentation is properly completed and supporting documentation is attached to</p>	Concur	<p>During pre-service 19-20, the principal will teach staff the expectations around submitting funds in a timely</p>		Partially Implemented (Hasn't happened yet)

**Principal Signature** \_\_\_\_\_

**Date** \_\_\_\_\_

		<p>substantiate amounts collected prior to acceptance.</p> <p>2. The recordkeeping staff must be reminded that all funds collected and remitted should be deposited at least every other day and daily when funds exceed \$250.00. Teachers must be held accountable for ensuring that funds are remitted to the recordkeeping staff on the day of collection.</p> <p>3. The principal must implement internal controls to ensure that the all transfers between restricted and unrestricted/net accounts are approved prior to posting in SFO.</p>		<p>matter. Staff will sign indicating that they've attended and understood. Staff members who do not submit funds in a timely fashion will receive appropriate documentation.</p> <p>Both the book keeper and principal will review pending transfers between restricted and unrestricted accounted before posting in SFO.</p>		
3.	<b><u>2020.03 Year-End Monetary Transmittal Form Envelopes Submission Process</u></b>	Staff must be reminded of their responsibility relative to MTF envelopes submission during year-end process. The recordkeeping staff should print the "Receiptee History" report from the accounting system and provide it to the administrator responsible for collecting MTF envelopes at year-end. The principal should instruct the administrator to obtain the MTF envelopes based on the report. In addition, each employee must be held accountable for returning MTF envelopes as part of the year-end check out process.	Concur	During close-out 2018-2019, one of the assistant principals printed out the necessary reports from the accounting system. Educators were instructed to see that AP to submit MTF enveloped based upon the report. All employees submitted MTF envelopes - this is a practice we plan to continue.		Implemented
4.	<b><u>2020.04 Excessive Spending in a Restricted Account</u></b>	All potential expenditures must be evaluated with regard to available resources and care must be exercised to ensure the resources are used for the maximum benefit of students. Spending in the Choir account must cease until the account's deficit is resolved.	Concur	The principal will continue to review all expenditures before they're approved. Pending expenditures will need to align with school-wide SPP goals before they are approved. The choir account will remain frozen		Implemented

Principal Signature \_\_\_\_\_

Date \_\_\_\_\_

				until the account's deficit is resolved.		
5.	<b><u>2020.05 Vending Machines Contract</u></b>	The principal must establish procedures to ensure that current vendor contracts are established, adhered to, and maintained on file in compliance with BOE policies and procedures. The principal should consult with Purchasing and Supply Services to identify an alternate vending company in absence of a contract.	Concur	The principal will meet with the bookkeeper every week. During weekly meetings, the principal will ensure that all standing contracts are BOE approved, including contracts for vending machines. The vending machine contracts will be reviewed at the start of the school year.		Implemented
6.	<b><u>2020.06 Fundraiser Forms</u></b>	The 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. In addition, at the end of the school year, the recordkeeping staff should remember to generate reports of all fundraising activities for the principal to compete the summary of fundraising activities.	Concur	During pre-service 19-20, the principal and bookkeeper will review appropriate processes for conducting a fundraiser, including pre, during and post activities.  The principal and bookkeeper will review fundraising activities as part of close out activities.		Partially Implemented (Hasn't happened yet)

Principal Signature \_\_\_\_\_

Date \_\_\_\_\_