

Prince George's County Public Schools
Internal Audit Department
School/Office: International High School at Langley Park

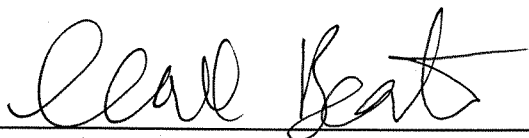
Response Date 10/22/2019

	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 principal and recordkeeping staff should re-train school staff on how to adequately documented MTFs submitted to the recordkeeping staff. The recordkeeping staff should closely review MTF packages to ensure accuracy and completeness prior to acceptance and approval. Staff should be held accountable for compliance.</p> <p>b) Staff must be reminded that the pink and yellow MTF remittance copies must be maintained and submitted at the end of the school year.</p> <p>c) The principal should work with the recordkeeping staff to identify a method for ensuring that funds are promptly deposited with the bank.</p>	Concur	<p>A) Staff was retrained over the summer on completion of MTFs. We have also limited the amount of individuals who can collect funds at the school level.</p> <p>B) Please read above.</p> <p>C) We have talked and decided that whenever either one of us is not available; the other person is in charge of taking the money to the bank.</p>	8/29/19	Implemented
2.	<u>2020.02: Mismanagement of Disbursements</u>	<p>a) The principal and recordkeeping staff should provide more training to school staff on how to properly complete SFEFs and submit adequate supporting documentation (receipts or invoices). The recordkeeping staff should closely review SFEFs and supporting documentation to ensure accuracy and completeness prior to acceptance. Staff should be held accountable for compliance.</p>	Concur	<p>A) Staff was retrained over the summer on completion of MTFs. We will complete a mid-year training in January to make sure everyone is following protocol.</p> <p>B) None of the 19-20 SFES</p>	8/29/19	Implemented

Principal Signature *Coul Beat*

Date 10/22/19

		<p>b) The principal should allow time to approve SFEEs to ensure a date is included on the SFEE with all approvals.</p> <p>c) The recordkeeping staff should consider taking preorders to ensure sufficient funds are available to cover invoice amounts. The respective fund accounts should also be reviewed to ensure that adequate funds are available prior to obligating the school.</p>		<p>have missing dates this year.</p> <p>C) We have already gone over this with our staff and have declined any orders that have not been approved prior to purchasing of any items.</p>		
3.	<u>2020.03:</u> <u>Administration of Voided Checks</u>	The recordkeeping staff should ensure checks are voided in SFO when they cannot be used due to printing errors. Emphasis should also be placed on maintaining all voided checks through an enhanced recordkeeping system. The check register should be monitored by the recordkeeping staff to ensure there are no check numbers missing from the sequence.	Concur	A) Duly noted and corrected.	8/29/19	Implemented
4.	<u>2020.04:</u> <u>Financial Reporting</u>	<p>a) The principal should provide the recordkeeping staff with scheduled uninterrupted time to complete the monthly bank reconciliation.</p> <p>b) The recordkeeping staff should discuss fund transfers with the principal prior to making journal entries and provide the Fund Transfer Journal Entry Proof Sheet to the principal for signature prior to posting fund transfer journal entries.</p>	Partially Concur	<p>A) The recordkeeping staff has more than enough time to complete the monthly bank reconciliation as some of her old duties have been passed on to the new secretary II.</p> <p>B) This has been corrected.</p>	10/1/19	Implemented
5.	<u>2020.05:</u> <u>Fundraiser Forms</u>	The principal and recordkeeping staff should review the APM to be aware of their responsibilities relative to the completion of the annual fundraising report.	Concur	A) APM has been read and all procedures are being followed accordingly.	10/1/19	Implemented

Principal Signature 

Date 10/22/19