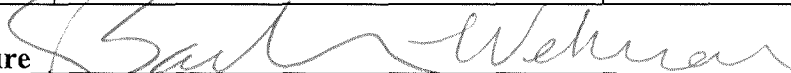


**Prince George's County Public Schools
Internal Audit Department
School/Office: Judge S. Woods ES**

Response Date: August 22, 2019

	Findings	Recommendations	Concur Non-Concur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented
1.	2020.01: Mismanagement of Funds Received	<p>a) The principal and recordkeeping staff should re-train school staff on how to properly complete and adequately support 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 identify a method for ensuring funds are promptly taken to the bank for deposit on a consistent basis.</p>	<p>a) concur</p> <p>b) concur</p> <p>c) partially concur</p>	<p>a) Bookkeeper will provide MTF training to all staff in August. Sample MTF forms will be used to model correct and incorrect completion.</p> <p>b) Expectations for MTF retention will be reviewed at the August training. The Assistant Principal will collect MTFs quarterly.</p> <p>c) Bookkeeper is to make bank trips as required by PGCPSS policy during work hours. Bookkeeper will notify Principal if a bank trip is needed and she lacks transportation that day.</p>	<p>a) August 2019</p> <p>b) August 2019 and ongoing</p> <p>c) September 2019 and ongoing</p>	<p>a) Not Implemented yet</p> <p>b) Not implemented yet</p> <p>c) Not implemented yet</p>
2.	2020.02: Mismanagement of Disbursements	<p>a) The principal and recordkeeping staff should provide more training to school staff on how to properly complete SFEEs and submit adequate supporting documentation (receipts or invoices). The recordkeeping staff should closely review SFEEs and supporting documentation to ensure accuracy and completeness prior to acceptance. Staff should be held accountable for compliance.</p> <p>b) The recordkeeping staff and principal should read the APM to become familiar with guidelines</p>	<p>a) concur</p> <p>b) concur</p>	<p>a) Bookkeeper will provide SFEE training to all staff and provide the form as a sample of the steps to follow.</p> <p>b) Bookkeeper and Principal will read the SAF manual to review guidelines.</p>	<p>a) August 2019</p> <p>b) August</p>	<p>a) Not implemented yet</p> <p>b) Partially implemented</p>

Principal Signature



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		<p>regarding principal approval and staff pre-approval of school expenditures.</p> <p>c) Staff must be reminded to obtain the sales tax exemption certificate number when making school purchases. The school should research how the school's tax exemption number can be maintained on file for vendors frequently visited by school staff.</p> <p>d) The principal should ensure that staff members are reminded to provide the SFEF for approval and obtain the sales tax-exempt certificate for all school purchases.</p> <p>e) The recordkeeping staff must ensure all voided checks are entered in SFO.</p>	<p>c) concur</p> <p>d) concur</p> <p>e) concur</p>	<p>Principal received SAF training on August 21, 2019 with PGCPs Accounting Department</p> <p>c) Bookkeeper will share sales tax information in training and remind staff after SFEF pre-approval is received</p> <p>d) Bookkeeper will share sales tax information and pre-approval in training and remind staff after SFEF pre-approval is received</p> <p>e) Bookkeeper will follow PGCPs policies. Principal will check the Voided Check report and binder quarterly.</p>	<p>2019</p> <p>c) August 2019 and ongoing</p> <p>d) August 2019 and ongoing</p> <p>e) September 2019 and ongoing</p>	<p>c) Not implemented yet</p> <p>d) Not implemented yet</p> <p>e) Not implemented yet</p>
3.	2020.03: Administration of Voided Checks	The recordkeeping staff should contact the Accounting and Financial Reporting Office and reference the APM in instances where she is uncertain of the BOE policies and procedures pertaining to voided checks.	concur	Bookkeeper will utilize PGCPs resources in order to adhere to policies and procedures	August 2019 and ongoing	Implemented
4.	2020.04: Financial Reporting	<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 contact the Student Activity Funds Administrator when there is uncertainty regarding proper entry of funds received in SFO.</p> <p>c) 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 at that meeting.</p>	<p>a) partial concur</p> <p>b) concur</p> <p>c) concur</p>	<p>a) Bookkeeper will have uninterrupted time daily 6:30 - 7:20 a.m. and 2:15 - 3:00 p.m. Bookkeeper will have a full day out of the front office on Wednesdays.</p> <p>b) Bookkeeper will utilize PGCPs resources in order to adhere to policies and procedures</p> <p>c) Bookkeeper will provide transfer form to Principal for approval prior to fund transfers</p>	<p>a) August 2019</p> <p>b) August 2019</p> <p>c) September 2019 and ongoing</p>	<p>a) Implemented</p> <p>b) Implemented</p> <p>c) Not implemented yet</p>
5.	2020.05: Fundraiser Forms	School staff should be trained on their responsibilities related to the completion of		A fundraiser checklist has been created to guide and remind staff of each step in	August 2019	Partially implemented

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		fundraiser forms. The principal should ensure that the recordkeeping staff is provided scheduled time to devote to required responsibilities relative to SAF administration.	concur	the process. The Assistant Principal will oversee all fundraisers to check each step for accuracy. Principal will be the second check in the process.		
6.	2020.06: Principal Sponsored Activities (PSA) Account Deficit	The principal should consider increasing the number of school wide fundraisers and encouraging staff use of the vending machine to generate income to reduce the deficit in the PSA account. Disbursements from this account must cease until the deficit is resolved.	partial concùr	Deficit is a result of prior administration. We continue to work to clear the negative. However, limited transfers are allowed per PGCPs it is taking a long time.	August 2019	Partially implemented
7.	2020.07: Record Retention	The recordkeeping staff and principal should periodically review SAF records to ensure all documentation is maintained in accordance with the record retention requirement.	concur	Principal purchased materials for Bookkeeper to keep required documents organized. Principal will review documentation and associated reports quarterly	August 2019	Partially implemented

Principal Signature

Burbi Wehman

Date

8/22/19