

**Prince George's County Public Schools
Internal Audit Department
School/Office: Walker Mill MS**

Response Date November 18, 2019

	Findings	Recommendations	Concur Non- Concur Partially Concur	Action Plan	Corrective Action Date	<u>Status</u> Implemented Partially Implemented Not Implemented
1.	<u>2020.01:</u> <u>Mismanagement</u> <u>of Funds</u> <u>Received</u>	a) Staff must be reminded that funds collected must be promptly remitted for deposit. The principal and acting recordkeeping staff should devise a plan to ensure staff compliance. b) The principal must remind school staff that non-BOE employees are not permitted to collect SAF. Club and activity sponsors must provide oversight to ensure only PGCPs employees are involved in the collection of SAF. c) The principal and acting recordkeeping staff should re-train school staff on how to properly complete, make necessary changes and adequately support MTFs submitted to the acting recordkeeping staff. The recordkeeping staff should closely review MTF packages to ensure accuracy and completeness prior to acceptance and approval. Staff members should be held accountable for compliance. d) The acting recordkeeping staff should ensure that an itemized deposit slip and bank validation is maintained with all SAF deposits.	Concur	A. Staff have been reminded and trained that all monies collected must be turned in the date funds are collected, no exceptions. Recordkeeping staff will report non-compliance staff to the principal for appropriate action. B. Staff and club sponsors instructed/reminded only PGCPs are involved in collecting monies. C. MTF's are more closely reviewed for compliance and attention to detail when corrections are needed, appropriately initialed. D. As advised in October 2019 a copy of itemized deposit slips is being kept with every deposit and includes bank validation.	Aug 2019	Implemented
2.	<u>2020.02:</u> <u>Mismanagement</u> <u>of Disbursements</u>	a) The principal and acting recordkeeping staff should provide more training to school staff on how to properly obtain appropriate approvals, complete SFEFs and submit adequate supporting	Concur	A. Staff trained & instructed regarding PGCPs policy of obtaining prior approval for all expenditures for reimbursement requests.	August 2019	Implemented

Principal Signature _____

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		documentation (receipts or invoices). The acting recordkeeping staff should closely review SFEEs and supporting documentation to ensure accuracy and completeness prior to acceptance. Staff should be held accountable for compliance. b) Staff must be reminded to obtain the sales tax exemption certificate number when making school purchases. The school should research how the school's sales tax exemption number can be maintained on file for vendors frequently visited by school staff. Membership cards should consistently be used when applicable to ensure purchases are tax exempt. c) The acting recordkeeping staff must ensure all voided checks are entered in SFO. d) The school should request an extension from the vendor when invoice due dates are approaching and field trip approval has not been obtained.		Non-compliant staff will be reported to the principal for appropriate actions. B. Staff reminded to obtain sales tax exemption for purchases. Where applicable frequented stores and memberships will be set as tax exempt. C. Ongoing voided checks are being entered into SFO. D. Previously this was done verbally and noted in the file but requests will be made for extension in writing.		
3.	<u>2020.03:</u> <u>Financial Reporting</u>	a) The principal should provide the acting recordkeeping staff with scheduled uninterrupted time to complete the monthly bank reconciliation until the position for the recordkeeping staff is staffed. b) The acting recordkeeping staff should be diligent in ensuring that the principal's signature is obtained on all Fund Transfer Journal Entry Proof Sheets prior to posting in SFO.	Not concur	A. Audit informed and noted staff assigned 2018-19 school year, temporarily in this role along with other responsibilities. B. Fund Transfer Entry Proof Sheets are only generated with the actual posting. There is no prior documentation for postings. More care to detail will be noted to insure principal signature on all JE postings.	Sept 2019	Not Implemented
4.	<u>2020.04:</u> <u>Fundraiser Forms</u>	School staff should be trained on their responsibilities related to the completion of fundraiser forms. The principal should ensure that the acting recordkeeping staff is provided scheduled time to devote to required responsibilities relative to SAF administration. Fundraiser sponsors should be held accountable	Concur	With permanent recordkeeping staff will insure this –process more is closely monitored and therefore meet compliance required. Non-compliant staff will be reported to principal for appropriate action.	July 2019	Implemented

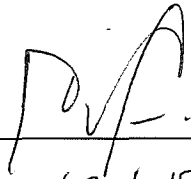
Principal Signature _____

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		for compliance.				
5.	<u>2020.05:</u> <u>Restricted</u> <u>Account Deficits</u>	The principal should consider increasing the number of school wide fundraisers and encouraging staff use of the vending machine to generate income to continue to reduce the deficit in the PSA account. Disbursements from this account must cease until the deficit is resolved. Field trip fees assessed must be closely monitored to ensure adequate funds are available to cover trip expenses.	Not Concur	A.PSA deficit has been an inherited at Walker Mill Middle for over 7 years and principals have all made concerted efforts to reduce / eliminate this deficit. B. Monitor field trip fees more closely to insure adequate funds cover costs for trip.	Aug 2019	Implemented
6.	<u>2020.06: Record</u> <u>Retention</u>	The acting recordkeeping staff and principal should periodically review SAF records to ensure all documentation is maintained in accordance with the record retention policy.	Not Concur	PGCPS Record Retention policy reviewed to insure compliance moving forward.	Aug 2019	Implemented

Principal Signature



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