

**Prince George's County Public Schools
Internal Audit Department
School/Office: Potomac Landing ES**

Response Date 12/21/2017

PBC

	Findings	Recommendations	Concur Non- Concur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented
1.	<u>2018.01</u> <u>Inadequate</u> <u>Approval of</u> <u>Disbursements</u>	The current principal and bookkeeper should establish controls to ensure that the pre-approval section of SFEFs is completed prior to purchase and that all disbursements are properly pre-approved. The principal must require the bookkeeper to provide the available balance in the respective fund account on SFEFs to facilitate informed decisions for approval of purchases. Training on the new controls should be provided to staff.	Concur	New principal has established a pre-approval process for all purchases.	11/2017	Implemented
2.	<u>2018.02 Insecure</u> <u>Location for</u> <u>Funds Awaiting</u> <u>Deposit</u>	The current principal should purchase a drop safe. The principal and bookkeeper should incorporate use of the drop-safe into the newly established cash collection procedures in accordance with the specific requirements outlined in the APM. A safe log should be effectively maintained to record the date, time, and the amount of funds dropped into the safe. The safe log should also identify the person who drops the funds.	Concur	Funds Requested to purchase a new drop safe. Item will be purchased Jan. 2018. New procedures were established.	Jan. 2018	Partially Implemented

Principal Signature Kimberly Corprew
Date 12/20/2017

