

Prince George's County Public Schools
 Internal Audit Department
 School/Office: High Bridge ES

Response Date _____

Findings	Recommendations	Concur Non- Concur Partially Concur	Action Plan	Corrective Action Date	Status <u>Implemented</u> Partially Implemented Not Implemented
<p>1. <u>2019.01:</u> <u>Mismanagement of Funds Received</u></p>	<p>a) The principal and recordkeeping staff should re-train school staff on how to properly complete and adequately support MTFs submitted to the bookkeeper. The recordkeeping staff should closely review MTF packages to ensure accuracy and completeness prior to acceptance and approval. Staff and the recordkeeping staff should be held accountable for compliance. b) The principal must personally designate a location for the year end MTFs inaccessible to the recordkeeping staff and other school staff to ensure access at the time of auditor request. c) The recordkeeping staff must create a drop safe log and maintain it with the safe. The log must include fields requesting the name and date of the drop. School staff should be informed of instructions for use.</p>	Concur	<p>A staff meeting was held to ensure the proper handling of MTFs. The Principal provided a specific locked closet to store MTFs. A drop safe log has been created for staff to record any deposits.</p>	<p>8-23-2018 6-25-2018 8-24-2018</p>	<p>Implemented Implemented Implemented</p>
<p>2. <u>2019.02:</u> <u>Mismanagement of Disbursements</u></p>	<p>a) The recordkeeping staff should ensure receipts and invoices are used as supporting documentation. Evidence detailing payment to the school should be required and maintained on file as support for expenditures. The recordkeeping staff should read the APM to familiarize herself with what constitutes</p>	Concur	<p>Record Keeper was informed by Principal on 6-25-2018</p>	6-25-2018	Implemented

Principal Signature

William J. Kelly



Date

8-24-2018

		appropriate supporting documentation.		The Principal will ensure funds are available prior to preapproving a purchase.	6-25-2018	Implemented
		<p>b) The recordkeeping staff must review the status of impacted accounts noted on the SFEF within SFO to ensure solvency and make certain "funds available" are indicated on the SFEFs. The principal must ensure this section is completed to facilitate informed fiscal decisions.</p> <p>c) The principal should ensure that staff members are reminded to provide the SFEF for approval and obtain the sales tax exempt certificate prior to making school purchases. Staff must be reminded to promptly submit invoices to the recordkeeping staff for payment.</p>		A staff meeting was held to inform of the importance of the use of tax exempt certificates and purchases. Each staff member when purchasing items will have the tax exempt number.	8-23-2018	Implemented
3.	<u>2019.03:</u> <u>Administration of Voided Checks</u>	The principal should ensure that voided checks are properly administered by requiring the recordkeeping staff to maintaining voided check documents including Void Check Proof Sheets on file. The recordkeeping staff should contact the Accounting and Financial Reporting Office and reference the APM in instances where there is uncertainty regarding BOE policies and procedures pertaining to voided checks.	Concur	Record Keeper was informed by auditor. The Principal will ensure the bookkeeper will maintain proper record keeping binder for voided checks.	6-25-2018	Implemented
4.	<u>2019.04:</u> <u>Financial Reporting</u>	a) The recordkeeping staff should ensure that financial reports are completed timely and that all transactions are accurately entered in the SFO financial system. The principal should hold the recordkeeping staff accountable for timely report submission and ensure that the monthly financial reports are thoroughly	Concur	Record Keeper was informed by Principal to ensure we do not wait until the 15 th of the month to send out. Principal will receive an electronic statement on the 1 st of every month, print it and give to	6-1-2018	Implemented

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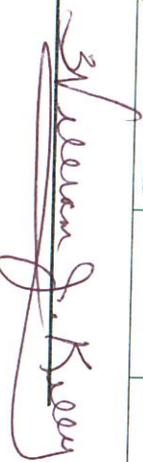
Date

8-24-2018

		<p>reviewed as evidenced by signature. The principal and recordkeeping staff should use the school's online banking option to retrieve bank statements and more promptly initiate the reconciliation process.</p> <p>b) The principal and recordkeeping staff should collaboratively review open invoices during the monthly financial reporting process to ensure the Unpaid Bills Determination Spreadsheet is completed properly.</p> <p>c) The Accounting and Financial Reporting Office should use the trimester reports review as an opportunity for feedback and to train bookkeepers who do not fully understand the reporting requirements.</p> <p>d) The recordkeeping staff should contact the Accounting and Financial Reporting Office when she is not certain about which forms require principal approval.</p>	the bookkeeper for processing.	6-1-2018	Implemented
5.	<p>2019.05: Fundraiser Forms</p>	<p>The recordkeeping staff should inform the principal when she does not have sufficient time to complete the required documentation for fundraising activities. The principal should re-evaluate recordkeeping staff's work load to ensure that the required responsibilities relative to SAF administration are prioritized.</p>	<p>The bookkeeper is aware to call the Accounting office when she is not familiar with which forms to fill out.</p>	7-1-2018	Implemented
6.	<p>2019.06: Sale of Foods of Minimal</p>	<p>The principal and recordkeeping staff must read and familiarize themselves with AP 3542.44, The Access and Sale of Competitive Foods and</p>	<p>A staff meeting was held to inform of the Administrative Procedure</p>	5-30-2018	Implemented

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<u>Nutritional Value</u>	Foods of Minimal Nutritional Value in Schools Outside of the Department of Food and Nutrition Services Program and inform all school staff that such food sales during the school day is prohibited.		3544 and 3542 regarding the sale of non-nutritional food items during the school day.		

Principal Signature

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