

Prince George's County Public Schools
Internal Audit Department
School/Office: Port Towns ES

Response Date: Tuesday, December 11, 2018

Findings	Recommendations	Concur Non- Concur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented
1. <u>2019.01</u> <u>Delinquent</u> <u>Deposits</u>	The staff should be reminded that funds must be remitted daily to ensure prompt deposits to the financial institution. Staff members must be held accountable for remitting all funds on a daily basis to the recordkeeping staff. The principal should complete periodic review of cash receipt files to ensure compliance with Board policies and procedures.	Concur	-Alicia Robinson, Internal Auditor, reviewed the MTF procedures with the staff during a staff meeting on Wed October 17th. This is a follow-up to the info in the Staff handbook -As of October, Ms. Juanita Doby (Bookkeeper) is responsible for creating a detailed binder to record when MTF's are signed out and when they are returned. There is also an option for the Principal (Michelle L. Marek) to review & sign that the monies have been deposited. This can be compared with the bank statement once received.	10-17-18	Implemented
2. <u>2019.02</u> <u>Mismanagement</u> <u>of Disbursements</u>	A. The principal should establish procedures to ensure that all disbursements are made in accordance with the requirements of the BOE. B. Staff should be reminded that invoices and reimbursement request are to be submitted	Concur	A. Principal will review receipts for disbursements & verify total prior to approving. Bookkeeper will be required to verify	11-1-18	Implemented

Principal Signature

M. Marek

Date

12-11-18

		<p>timely for payment. Requests for payments should be thoroughly reviewed to ensure accuracy and timely payments.</p> <p>C. Staff should be reminded that all vendors should be included in the Oracle Financial System. Schools should not conduct business with unapproved vendors.</p>		<p>total and include register receipt tape to show calculation.</p> <p>B. All requests for reimbursement should be paid within a 2 week time frame from the initial request for reimbursement</p> <p>C. Bookkeeper will work with teachers to verify that ALL vendors are approved vendors in Oracle prior to planning any field trips or other activities or ordering items for reimbursement.</p>		
3.	<p><u>2019.03</u> <u>Transactions Not Properly Recorded</u></p>	<p>The principal should establish procedures to ensure that all transactions are made in accordance with the requirements of the BOE. Due care should be exercised when recording transactions to ensure correct posting and accurate financial reporting.</p>	Concur	<p>-Principal will ensure that Bookkeeper is clear on where monies should be recorded. Bookkeeper will register for additional training to support this effort.</p>	12-12-18	Partially Implemented
4.	<p><u>2019.04 Principal Sponsored Activity (PSA) Fund Account Deficit</u></p>	<p>The principal should continue to work towards the elimination of this deficit. This can be accomplished by continuing to cease spending from this account and transferring of authorized vending and fundraising proceeds until the deficit is fully resolved.</p>	Concur	<p>-Principal will continue to attack the deficit which was left by the previous Principal. Accounts have not & will not be used until the negative balance is resolved.</p> <p>-Principal will carefully review EOM reports prepared by the bookkeeper to ensure that the proper amount of fundraiser</p>	11-1-18	Implemented

Principal Signature

S. M. ...

Date

12-11-18

			money and vending is being recorded in this account to help to clear the negative balance.			
5.	<u>2019.05 Voided Checks Not Properly Mutilated</u>	The principal should establish procedures to ensure that there is proper administration of checks. Voided checks should be properly mutilated and retained on file.	Concur	-Principal will meet with bookkeeper to review the process for retaining voided checks. This was reviewed previously by Alicia Robinson, Internal Auditor. -A file drawer will be designated for this purpose.	12-12-18	Partially Implemented
6.	<u>2019.06 Year-End Monetary Transmittal Form Envelope Submission</u>	Staff must be reminded of their responsibility for MTF envelope submission. Staff members must be held accountable for including all MTFs in their MTF envelopes as part of the year-end check out process. The principal should require a copy of the Receiptee History report to be provided to the administrator for collecting MTF envelopes at year-end. The principal or designee should ensure that all end of year MTF envelopes are collected, sealed and retained in a secure place that is not accessible to the recordkeeping staff, until reviewed by Internal Audit.	Concur	-Alicia Robinson, Internal Auditor, reviewed the MTF procedures with the staff during a staff meeting on Wed October 17th. This is a follow-up to the info in the Staff handbook -The Principal will ensure that the Bookkeeper provides a comprehensive list (aka Receiptee History) to the Assistant Principals responsible for collecting MTF's at the end of the year.	10-17-18	Partially Implemented
7.	<u>2019.07 Fundraiser Forms Not Completed</u>	The principal or designee must be reminded of the requirement to complete the Fundraiser Completion Forms at the end of each fundraiser. Also, at the end of the school year, the principal or designee should complete a report that summarizes the year's fundraising activities.	Concur	- The Principal will train all Assistant Principals (who are responsible for fundraisers) on how to complete the Fundraiser Completion Forms. -After each fundraiser (Claire's Gourmet, Scholastic Book Fair,	11-1-18	Partially Implemented Fully Implemented by EOY when summary should be done.

Principal Signature

Michelle St Frank

Date

12-11-18

				<p>Scherling Photography etc.) the AP's will submit the original Fundraiser Completion Form to the Bookkeeper & a copy to the Principal.</p> <p>-The 3 AP's will work together to complete the summary report based on the fundraisers that were held during the school year. This will be retained along with the forms for the entire fiscal year.</p>		
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Principal Signature

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