

**Prince George's County Public Schools
Internal Audit Department
School/Office: Robert Goddard Montessori**

Response Date February 5, 2019

	Findings	Recommendations	Concur Non-Concur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented
1.	<u>2019.01: Inadequate Documentation of Disbursements</u>	The principal and recordkeeping staff should ensure that SFEFs are complete and properly approved prior to initiating purchases. The principal must hold the recordkeeping staff accountable for completing the "funds available" line on the SFEF prior to submission for approval. The recordkeeping staff should also ensure that adequate documentation is maintained to substantiate checks processed.		<ul style="list-style-type: none"> • The principal and recordkeeping will ensure that SFEF's are complete and properly approved prior to initiating purchases. • The principal will ensure that the "funds available" line on the SFEF is submitted prior to approval. • Record-keeper will ensure that adequate documentation is maintained to substantiate checks processed. 	Feb. 1	Implemented
2.	<u>2019.02 Mismanagement of Funds Received</u>	The recordkeeping staff must be held accountable for ensuring that MTFs are accurate and complete and all required documentation is present to substantiate collections prior to approval. The principal must ensure that deposits are made in a timely manner. The principal must also hold the recordkeeping staff and other staff members accountable for ensuring that the collection requirements are		<ul style="list-style-type: none"> • The record-keeper will be held accountable for ensuring that MTF's are accurate and complete and all required documentation is present to substantiate collections prior to approval. 	Feb 1	Implemented

Principal Signature

Deatrice Womack

Date

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		consistently adhered to.		<ul style="list-style-type: none"> • The principal will ensure that deposits are made daily in a timely manner. • The principal will ensure that the record-keeper and staff members are accountable for ensuring that the collection requirements are adhered to. 		
3.	<u>2019.03:</u> <u>Fundraiser</u> <u>Forms</u>	At the end of the school year, the recordkeeping staff should generate reports of all fundraising activities to facilitate completion of a summary of all fundraising activities. Fundraising sponsors must be held accountable for submitting the Fundraiser Request and Approval Forms for approval prior to hosting fundraising activities. Fundraiser Completion reports must also be required when fundraising events are completed. An adequate filing system must be implemented to facilitate the retrieval of those forms and reports upon request of Internal Audit or anyone with reviewing authority. The recordkeeping staff should become familiar with the APM regarding fundraising activities.		<ul style="list-style-type: none"> • The record-keeper will generate reports of all fundraising activities for the year to facilitate completion of a summary of all activities. • The Fundraising Sponsors will be held accountable for submitting the Fundraiser Request and Approval Forms for approval prior to hosting fundraising activities. • Fundraiser Completion Reports must be required when fundraising events are completed. • An adequate filing system must be implemented to facilitate the retrieval of all forms and reports upon request of Internal Audit. • The record-keeper and principal will become familiar with the APM regarding fundraising activities. 	Feb 1	Partially Implemented

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4.	<u>2019.04 Vending Machine Contract</u>	The principal must establish procedures to ensure that current vendor contracts are established and maintained on file in compliance with BOE policies and procedures. The principal must either obtain a current vending contract for the soda Machine or consult with Purchasing and Supply Service for identification of an alternate vendor.		<ul style="list-style-type: none"> • The principal must establish Procedures to ensure that Current vending contracts are Established and maintained on File in compliance with BOE Policies and procedures. • The principal must either obtain a current vending contract for the soda machine or consult with Purchasing and Supply Service for identification of an alternate vendor. 	Feb 1	Partially Implemented
5.	<u>2019.05 Monthly Reconciliation & Financial Reporting</u>	The recordkeeping staff should ensure that monthly bank reconciliations are completed as required and signed by the 15th of each month. The bookkeeper should familiarize herself with the monthly reporting policies outlined in the APM. The Principal should provide oversight to ensure the monthly bank reconciliations are completed in a timely manner.		<ul style="list-style-type: none"> • The record-keeper will ensure that monthly bank reconciliations are completed as required and signed by the 15th of each month. • The book-keeper will become familiar with the monthly reporting policies outlined in the APM. • The principal will maintain oversight to ensure the monthly bank reconciliations are completed in a timely manner. 	Feb 1	Implemented
6.	<u>2019.06 Transfers Not Properly Approved</u>	The principal and bookkeeper should ensure that restricted transfers are performed only after the principal approves the transaction via approved signed Fund Transfer Journal Entry Proof Sheet. This document must be retained on file as evidence of compliance.		<ul style="list-style-type: none"> • The principal and book-keeper should ensure that restricted transfers are performed only after the principal approves the transaction via approved signed Fund Transfer Journal 	Feb 1	Implemented

Principal Signature Deatrice Womack

Date 2-5-19

				<p>Entry Proof Sheet.</p> <ul style="list-style-type: none">• The principal and book-keeper will be retained on file as evidence of compliance.		
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Principal Signature Debrae Womack

Date 2-5-19