

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

Response Date: August 21, 2019

	Findings	Recommendations	Concur Non-Concur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented
1.	<u>2020.01</u> <u>Mismanagement of Disbursements and Fine Remittance</u>	The principal and recordkeeping staff should ensure that SFEFs are complete and properly approved prior to purchases being made. The recordkeeping staff should ensure the "funds available" line on the SFEF is properly completed prior to forwarding the form to the principal for approval. Staff members and the recordkeeping staff must be held accountable for accurate completion of SFEFs. Accounting and Financial Reporting should be immediately contacted to coordinate remittance of core textbook fines. The recordkeeping staff should also familiarize herself with the requirements for remittance of core textbook fines.	Concur	<ol style="list-style-type: none"> 1. Review all SFEF procedures with staff members and recordkeeping staff. 2. Recordkeeping staff will ensure the "funds available" line on the SFEF is correct prior to submitting to the principal to be signed. 3. Staff members and recordkeeping staff will be held accountable for accurate completion of all SFEF forms. 4. Bookkeeper will contact Accounting and Financial Reporting to coordinate remittance of core textbook fines. 5. The recordkeeping staff will familiarize herself with the requirements for remittance of core textbook fines by reviewing the policy and/or training as needed. 	7/21/19	<ol style="list-style-type: none"> 1. Not Implemented; review of SFEF procedure will take place by 9/15/19. 2. Implemented-7/21/19 3. Implemented-7/21/19 4. Implemented-7/21/19 5. Implemented-7/21/19
2.	<u>2020.02</u> <u>Vending Machine Contract</u>	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 contract from the current vending company or consult with Purchasing and Supply Service for identification of an alternate vendor.	Concur	<ol style="list-style-type: none"> 1. Contact Purchasing and Supply Service for identification of an alternate vendor. 2. Obtain a contract from the new vendor. 	7/21/19	<ol style="list-style-type: none"> 1. Implemented-7/21/19 2. Not Implemented; contract from new vendor will be in place by 9/30/19.
3.	<u>2020.03</u> <u>Fundraiser Forms</u>	Recordkeeping staff must review BOE policy 5135.1, Fundraising and the APM to become familiar with responsibilities relative to fundraising activities. The principal must implement	Concur	<ol style="list-style-type: none"> 1. Recordkeeping staff will review BOE policy 5135.1. 	8/21/19	<ol style="list-style-type: none"> 1. Not Implemented; recordkeeping staff will review BOE

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		internal controls over fundraisers to ensure that all fundraisers are properly administered fundraising sponsors who do not have recordkeeping responsibilities. Adequate fundraising records must be prepared, approved and maintained via a records management system to facilitate retrieval of those forms and reports upon request of Internal Audit or anyone with reviewing authority.		<ol style="list-style-type: none"> 2. Fundraiser Coordinator established to handle all fundraisers. 3. Fundraiser record keeping systems and procedures will be established. 4. Fundraising reports will be kept by the Fundraiser Coordinator and readily available upon request of Internal Audit or anyone with reviewing authority. 		<ol style="list-style-type: none"> 2. Not Implemented; Fundraising Coordinator will be established 9/30/19. 3. Not implemented; Fundraiser record keeping systems and procedures will be established by 9/30/19. 4. Not implemented; Fundraising reports will be kept by the Fundraiser Coordinator and readily available upon request of Internal Audit or anyone with reviewing authority established by 9/30/19.
4.	<u>2020.04</u> <u>Year-End</u> <u>Monetary</u> <u>Transmittal</u> <u>Envelopes</u>	The principal and/or the principal's designee, with the assistance of the SFO Receiptee History Report provided by the financial recordkeeping staff, should ensure that all MTF envelopes are collected prior to the end of each school year. Staff should be held accountable for including all pink and yellow remittance copies in the envelopes returned.	Concur	<ol style="list-style-type: none"> 1. The principal and/or the principal's designee, with the assistance of the SFO Receipt History Report provided by the financial recordkeeping staff, will ensure that all MTF envelopes are collected prior to the end of each school year. 2. The staff will be educated on the importance of (Reading the top of the MTF Document) and following the procedures outlined on the form. 	8/21/19	<ol style="list-style-type: none"> 1. Not Implemented; all MTF envelopes will be collected as a part of the closeout procedures for SY20 by June 26, 2020. 2. Not implemented; all staff will be educated on the MTF process by 9/30/19. 3. Not implemented; all staff will be held

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				<p>Including properly completing and handling corrections on the MTF.</p> <p>3. Staff will be held accountable for including all pink and yellow remittance copies in the envelopes returned.</p>		<p>accountable for including all pink and yellow remittance copies in the envelopes returned as a part of the closeout procedures for SY20 by June 26, 2020.</p>
5.	<p><u>2020.05 Transfers Not Properly Approved</u></p>	<p>The principal and recordkeeping staff should ensure that only allowable transfers are completed with accompanying approved Fund Transfer Journal Entry Proof Sheets that are retained on file as evidence of compliance. Accounting and Financial Reporting should be contacted and approval obtained prior to transferring funds from the Prior-Year Carryover account. The principal and recordkeeping staff must be held accountable for compliance..</p>	<p>Concur</p>	<p>1. The principal and recordkeeping staff will contact Accounting and Financial Reporting to receive training on the proper procedures on allowable transfers and the approved Fund Transfer Journal Entry Proof Sheets that are retained on file as evidence of compliance and be held accountable to compliance.</p> <p>2. The recordkeeping staff will contact Accounting and Financial Reporting to obtain approval prior to transferring funds from the Prior-Year Carryover account.</p>	<p>8/21/19</p>	<p>1. Not Implemented; Accounting and Financial Reporting will be contacted for training on the proper procedures on allowable transfers and approved Fund Transfer Journal Entry Proof Sheets that are retained on file as evidence of compliance and be held accountable to compliance by 9/30/19.</p> <p>2. Implemented-8/1/19</p>

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