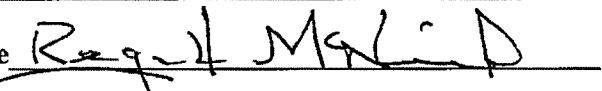


**Prince George's County Public Schools  
Internal Audit Department  
School/Office: Eleanor Roosevelt High School**

**Response Date: 1/7/2020**

	<b>Findings</b>	<b>Recommendations</b>	<b>Concur Non- Concur Partially Concur</b>	<b>Action Plan</b>	<b>Corrective Action Date</b>	<b>Status Implemented Partially Implemented Not Implemented</b>
1.	<b><u>2020.01 Mismanagement of Funds Received</u></b>	<p>1. Staff members must be held accountable for remitting funds collected to the recordkeeping staff on a daily basis. The recordkeeping staff must verify collection and make prompt deposit of funds.</p> <p>2. The recordkeeping staff must ensure verification of source of funds to the MTF, completing and obtaining detailed deposit tickets, accurately assessing sales taxes to applicable sales.</p> <p>3. The recordkeeping staff must discontinue collecting funds without a MTF.</p>	Partially Concur	<p>All MTF's has to be signed out and returned to the bookkeeper directly. At that time funds will be verified and bank slips filled out immediately/ All deposits will be taken to bank by 3 am. Any funds coming in after-hours shall be secured signed across tape and dropped in safe.</p> <p>Document staff members who are not compliant. Restrict repeated violations from collecting funds.</p> <p>Assign designate to collect funds during summer months.</p>	1/7/2020	Implemented
2.	<b><u>2020.02 Mismanagement</u></b>	A. The staff and recordkeeping staff should be reminded that	Concur	Only those items pre-approved by admin will be paid. No pre-approval	1/7/2020	Implemented

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Date 1/10/2020

<p><u>of Disbursements</u></p>	<p>adequate documentation must be used to substantiate all checks issued.</p> <p>B. The recordkeeping staff should ensure that checks are consistently issued in sequential order to maintain the integrity of financial recordkeeping.</p> <p>C. The staff members should be reminded of the importance of submitting invoices and reimbursement requests timely for payment. The recordkeeping staff should ensure that invoices and reimbursement requests are processed within 30 days or by the invoice due date.</p> <p>D. The recordkeeping staff should review the APM to ensure that she appropriately applies the requirements for processing payments to individuals for services rendered by BOE staff.</p> <p>E. The principal and recordkeeping staff should seek to recover overpayments paid to staff members.</p>	<p>no payment. No Invoice no payment. Checks will be verified against last posted. All invoices must be paid within 30 days.</p> <p>Bookkeeper will be given all invoices as they come in. Book Keeper then contacts originator to complete paperwork. Invoice will thus be paid upon receipt. Any overpayments will be settled no later than 2 days of noted error. Log will be kept for staff to sign for tax exemption certificate as needed.</p>		
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Principal Signature Regina M. [Signature]

Date 1/10/2020

		F. The sales tax-exempt certificate should be made available to staff members so that it can be presented to vendors when school related purchases are made.				
3.	<b><u>2020.03 Financial Reporting Requirements</u></b>	The principal and recordkeeping staff should ensure that monthly financial reporting is accomplished in accordance with scheduled requirements included in the APM (bank reconciliation within 7 days after receiving the statement from the bank and completion of financial reports by the 15 <sup>th</sup> of each month). The principal and recordkeeping staff should meet on a monthly basis to review and approve the financial reports. The recordkeeping staff should ensure the financial reporting is accurate for the principal to make fiscally responsible decisions for the school.	Concur	Reports due to Principal by the 10 <sup>th</sup> of the month. If bank statement not received by the 6 <sup>th</sup> , Bookkeeper will retrieve a copy from the bank.	1/7/2020	Implemented
4.	<b><u>2020.04 Restricted Account Deficits</u></b>	The principal should contact the Accounting and Financial Reporting Office for guidance on resolving the restricted account deficits. Also, focused planning and budgeting should occur to ensure that the school's resources are used properly and that further deficits do not occur.	Concur	If no funds in account, account will not be used and purchases not authorized. Outside grants sources will be used to cover expenses that are needed to supplement some task, i.e. Google Grant.	1/7/2020	Implemented
5.	<b><u>2020.05</u></b>	The recordkeeping staff should ensure	Concur	All voided checks are to be included in monthly report for	1/7/2020	Implemented

Principal Signature Regina M. [Signature]

Date 1/10/2020

	<b><u>Administration of Voided Checks</u></b>	that voided checks are administered as required by the APM. The principal should complete a periodic review of voided checks to ensure compliance with BOE policies and procedures. All check signers must take the time to get familiar with the policy and procedures set forth in the APM regarding voiding checks. Then recordkeeping staff must be held accountable for compliance.		review by principal. The checks are mutilated and attached to original documentation.		
6.	<b><u>2020.06 Inappropriate Operation of Vending Machines</u></b>	The principal should establish procedures to ensure that BOE policies are always followed regarding vending machines operation	Concur	Machines set on timers to meet BOE policy.	1/7/2020	Implemented
7.	<b><u>2020.07 Monetary Transmittal Form Envelopes Retention</u></b>	The principal should ensure that financial records are labeled and maintained in a secure location, retrievable for audits. These records must be retained for a period of seven (7) years and or until audited, including the current fiscal year.	Concur	At the end of fiscal-year the envelopes are to be turned in and the administrator must log them.	1/7/2020	Implemented
8.	<b><u>2020.08 Fundraiser Reports Not Completed</u></b>	The principal must continue to enforce established procedures to ensure completion of all <i>Fundraiser Completion Reports</i> of fundraising activities held during the school year. Also, the principal or designee should complete reports at the end of each school year to summarize fundraising activities held. Required reports must		Google doc created that ensures measures are made. All original documents logged in. Staff given 3-day notice after completion of fundraiser,	1/7/2020	Implemented

Principal Signature Regina M. [Signature]

Date 1/10/2020

		be maintained on file for public and auditor review.				
9.	<b><u>2020.09</u></b> <b><u>Improvement</u></b> <b><u>Needed</u></b> in <b><u>Management</u></b> <b><u>Oversight</u></b>	<p>The principal should continue to carefully review the APM and ensure that internal controls are operating effectively to ensure fiscal accountability. The principal must continue to be involved in the daily operations as it relates to the administration of the school's resources. Continued improvement of the internal control environment should be emphasized by focusing on these five basic principles of internal control:</p> <ul style="list-style-type: none"> <li>❖ Clearly defined lines of authority and responsibility,</li> <li>❖ Segregation of duties,</li> <li>❖ Maintenance of adequate documents and records,</li> <li>❖ Limited access to assets, and</li> <li>❖ Independent checks on performance.</li> </ul>		<p>Scheduled training to be done with Katrina Greene with record keeping staff. Daily schedule of duties established.</p> <p>Monthly meetings with the Bookkeeper and Principal scheduled between 10<sup>th</sup> and 15<sup>th</sup> of each month.</p>	1/7/2020	Implemented

Principal Signature Regina Mitchell  
Date 1/10/2020