

**Prince George's County Public Schools
Internal Audit Department
School/Office: Kenmoor MS**

Response Date 10/11/19

	Findings	Recommendations	Concur Non- Concur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented
1.	<u>2020.01: Mismanagement of Funds Received</u>	<p>A. The recordkeeping staff and staff members must be reminded through documented communication about the specific requirements for deposits as noted in the APM. The principal should also provide oversight to ensure that bank deposits are being made promptly.</p> <p>B. Staff members must be reminded through documented communication that, adequate supporting documentation must accompany funds remitted to the financial secretary. Such documentation must include a mandatory ticket report for funds collected from athletic ticket sales and inventory report, when items for fundraisers are sold.</p> <p>C. The recordkeeping staff must take duplicate deposit tickets to the bank so that a validated copy is available for the financial records.</p>	Concur	Written communication has been sent to staff to remind them of providing adequate documentation for funds collected from athletics and fundraisers. They were also told specifically about deposits.	10/11/19	implemented
2.	<u>2020.02: Mismanagement of Disbursements</u>	<p>A. All staff members must be reminded through written communication that, the principal's preapproval must be sought prior to obligating the school financially. Also, the principal must remember to affix the date that the approval for expenditures is granted.</p> <p>B. The principal and recordkeeping staff must ensure that, documentation such as</p>	Concur	Written communication has been sent to staff to remind them that they needed to seek my preapproval before they buy anything. I will pay attention to the dates and not make any mistakes	10/11/19	implemented

Principal Signature *Adli*

Date 10/11/19

		invoices and receipts are included to support disbursements. The receipts must be verified and must agree with the check amount prior to the checks being signed.				
3.	<u>2020.03: Financial Reporting</u>	A. Bank reconciliations should be completed within 7 days of receiving the statement from the bank and all financial reports should be presented to the principal for review by the 15th day of each month. The principal should hold the recordkeeping staff accountable for timely report submission. Thorough review of the monthly financial reports should be performed as evidenced by a signature and the date of review. B. The principal should ensure to secure the original bank statement, append his signature or initial and date all bank statements when they are received by the school. This practice must be performed monthly.	Concur	Send written communication to the accounting secretary to alert her that I will be holding her responsible for complying with the dates. I do look at the original bank statements. Open them and sign them	10/11/19 9/4/2019	implemented
4.	<u>2020.04: Administration of Voided Checks</u>	The principal and recordkeeping staff should review the APM to become familiar with the BOE policies and procedures and requirements pertaining to voiding checks and ensure that the policies are followed.	concur	Ms. Etienne have been meeting weekly to assure that BOE policies are followed and that Ms. Etienne is aware of them	9/20/19 and till the end of the year	Partially implemented
5.	<u>2020.05: Inappropriate Account Classifications</u>	The recordkeeping staff should review the APM to become familiar with the BOE policies and procedures and requirements pertaining to appropriate way to record vendor payments in SFO. The principal must hold the recordkeeping staff accountable for compliance.	concur	Ms. Etienne has done that but there were a couple of instances that this was not followed. We had a discussion and this issue is taken care of.		
6.	<u>2020.06: Year-End Monetary Transmittal Form Envelope Submission Process Not Followed</u>	The principal must ensure that, the year-end MTF envelope submission process is added to the checklist for end of the school year procedures at the school. Each staff member must be provided with a copy of the "Receiptee History Report" prior to the last day of school to allow adequate time to locate and submit MTF remittance copies. The principal must identify a staff member (other than the recordkeeping	Partially concur	I will make sure that I audit a couple of envelopes at the end of the school year to make sure that all MTFs are turned in and there are no issues. We gave all teachers an envelop for the MTFs at the beginning of this year	End of year	Partially implemented

Principal Signature *Aadu*

Date 10/11/19

		staff) that will be responsible for ensuring that, the year-end MTF envelopes are collected and properly stored.				
--	--	--	--	--	--	--

Principal Signature Fadi

Date 10/11/19