

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

Response Date July 10, 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>The principal and financial recordkeeping staff should immediately design internal controls for enforcing the specific requirements for cash collection as outlined in the APM.</p> <p>A. The requirements for timely remittance of funds should be communicated to staff beginning in Fiscal Year 2021. The financial recordkeeping staff should monitor compliance and communicate issues to the principal.</p> <p>B. The financial recordkeeping staff should diligently record receipts in SFO and avoid accounting errors, to include entering accurate MTF details, and correct remittance of sales tax.</p> <p>C. The financial recordkeeping staff should ensure that all changes made on MTFs are signed by the originator of that form.</p>		Training will occur in September 2020 regarding use and time frame with respect to MTF's.	September 2020	Partially Implemented

Principal Signature Jason A. Simmons

Date June 10, 2020

2.	<b><u>2020.02: Mismanagement of Disbursements</u></b>	<p>The principal and financial recordkeeping staff should develop and document internal controls over the expenditure pre-approval process, and train school staff accordingly.</p> <p>A. All reimbursement requests should be pre-approved prior to the commitment of school funds or purchase of items. Further, field trip expenses should be pre-approved on a SFEF during the initial field trip approval process, prior to the commitment of funds to vendors.</p> <p>B. The financial recordkeeping staff should continue to communicate with staff regarding the prohibition of commingled expenses on reimbursement receipts. The principal should hold staff accountable for compliance.</p> <p>C. The financial recordkeeping staff should ensure that all pages of the bank statements are maintained to ensure compliance with the requirement for retaining cancelled check images.</p>		Principal and Book Keeper have developed new procedures regarding pre approval and approval of staff making purchases. It has been communicated to staff to make purchase for school as a separate item.	June 2020	Implemented
3.	<b><u>2020.03 Year-End Monetary Transmittal Form Procedures Not Followed</u></b>	<p>The principal and financial recordkeeping staff should immediately familiarize themselves with the specific requirements for end-of-year MTF collection in the APM. The principal should develop and document specific internal controls to mirror those requirements. The internal controls should include responsibilities for staff members, the financial recordkeeping staff, the designated administrator, and the principal. The principal should provide enforcement of controls to ensure envelopes are properly collected, sealed, and signed.</p>		The Assistant Principal will collect and house all MTF's at the end of the year.	June 2020	Implemented

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		Further, the principal and financial recordkeeping staff should improve procedures for record retention to ensure that all SAF files are organized by year and easily retrievable.				
4.	<b><u>2020.04 Excessive Spending in Restricted Accounts</u></b>	The principal and staff should continue to initiate the sale of 2020 yearbooks in the 2020-21 school year in an attempt to bring the account to solvency. The principal should review all requested expenditure balances carefully prior to pre-approval to ensure that collection estimates are sufficient to cover the costs ( <i>See Finding 2020.02, Lack of Proper Pre-Approval</i> ).		Additional monies are being collected for the yearbook. Additionally parents approximately 15 to 20 have pledged to purchase a yearbook.	September 2020	Partially Implemented
5.	<b><u>2020.05 Fundraiser Forms Not Completed</u></b>	The principal and financial recordkeeping staff should document and develop internal controls for fundraising. The controls should include specific responsibilities for the fundraising sponsors, financial recordkeeping staff and principal. Training for staff should be provided before the 2020-21 school year fundraising activities begin.		Training will occur in September 2020 regarding use and time frame with respect to Fundraiser. The book Keeper will not collect the monies for the fundraiser.	September 2020	Partially Implemented
6.	<b><u>2020.06 Lack of Drop Safe to Secure Funds Awaiting Deposit</u></b>	The principal or financial recordkeeping staff should coordinate with the Office of the Chief Financial Officer to determine the most efficient way to obtain and install a drop-safe prior to the 2020-21 school year.		A request for a Drop Safe has been made	June 2020	Partially Implemented

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7.	<b><u>2020.07 Failure to Maintain a Current Vending Contract</u></b>	The current financial recordkeeping staff should contact the vendor and obtain a signed contract for the vending machine operation. The contract should stipulate the frequency and percentage of commissions. The contract should be renewed annually. Purchasing and Supply Services should be contacted in the event a signed contract cannot be secured with the vendor.		The book keeper is the process of contacting vendor to gain a current contract	September 2020	Partially Implemented
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