

Prince George's County Public Schools
Internal Audit Department
School/Office: Oxon Hill HS

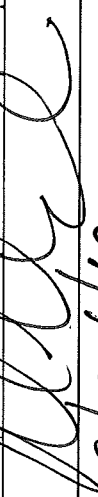
Response Date 9/27/19

Findings	Recommendations	Concur Non- Concur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented
<p>1. <u>2020.01:</u> <u>Mismanagement</u> <u>of</u> <u>Funds</u> <u>Received</u></p>	<p>A. The principal and recordkeeping staff should re-train school staff on how to properly complete and adequately support MTFs submitted to the recordkeeping staff. The recordkeeping staff should closely review MTF packages to ensure accuracy and completeness prior to acceptance and approval. The principal should hold school staff accountable for compliance.</p> <p>B. The principal should inform the administrative team of the point of contact for the year-end MTF envelopes. In the event of staff transition, multiple administrators should be made aware of where MTF envelopes are submitted so that they could be made available during future SAF audits.</p> <p>C. The principal should take deposits to the bank in the absence of the recordkeeping staff. Staff must be reminded that amounts collected in excess of \$250.00 must be promptly remitted for MTF processing.</p> <p>D. The recordkeeping staff should consider making the MTF log an electronic internal document only accessible to school staff. The</p>	<p>Concur</p>	<p>A. Bookkeeper /Principal provided training to staff regarding SFO and staff procedures during pre-service week on Tuesday, August 27th.</p> <p>B. Principal met with administrative team on 8/27/19 and assigned AP Barnes the responsibility of collecting MTF's at the end of the year. All MTF envelopes will be stored in the vault.</p> <p>C. The Principal will take deposits to the bank in the absence of the bookkeeper.</p>	<p>9/27/19</p>	<p>Implemented</p>

Principal Signature [Signature]

Date 9/24/19

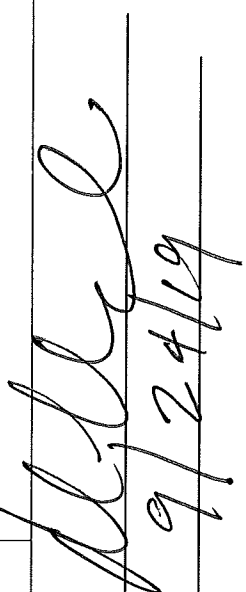
	<p>principal should hold staff members accountable for completion.</p> <p>E. Club and activity sponsors must provide oversight to ensure only PGCPS employees are involved in the collection of SAF.</p>		<p>D. An internal google form will be created for individuals that collect money which will be viewed only by bookkeeper, Principal and Asst. Principal that is also the second signer.</p> <p>E. Administration will meet with sponsors of clubs and activities to ensure that oversight is provided while collecting money at special vents.</p>		
<p>2. <u>2020.02: Mismanagement of Disbursements</u></p>	<p>A. The principal and recordkeeping staff should provide more training to school staff on how to properly complete and support SFEFs to substantiate (receipts or invoices). The recordkeeping staff should closely review SFEFs and supporting documentation to ensure accuracy and completeness prior to acceptance. Staff should be held accountable for compliance.</p> <p>B. The recordkeeping staff and principal should read the APM to become familiar with guidelines regarding principal approval and staff pre-approval of school expenditures.</p> <p>C. Staff must be reminded to obtain the sales tax exemption certificate number when making school purchases. The school should research how the school's tax exemption number can be maintained on file for vendors frequently visited by school staff. The principal should consider obtaining purchase warehouse membership cards to ensure purchases are tax exempt.</p>	<p>Concur</p>	<p>A. Bookkeeper /Principal provided training to staff regarding SFO and staff procedures during pre-service week on Tuesday, August 27th. (Bookkeeper will follow up with errors that need to be corrected by staff member)</p> <p>B. Bookkeeper /Principal provided training to staff regarding SFO and staff procedures during pre-service week on Tuesday, August 27th.</p> <p>C. Bookkeeper /Principal provided training to staff regarding SFO and staff</p>	<p>9/27/19</p>	<p>Implemented</p>

Principal Signature 

Date 9/24/19

	<p>D. The principal should ensure that staff members are reminded to provide the SFEP for approval and obtain the sales tax-exempt certificate for all school purchases.</p> <p>E. The recordkeeping staff must ensure all voided checks are entered in SFO and closely review payment due dates noted on invoices.</p> <p>F. The recordkeeping staff should ensure all pages of the bank statement is maintained to ensure cancelled check images are available for auditor review.</p>	<p>procedures during pre-service week on Tuesday, August 27th.</p> <p>D. Bookkeeper /Principal provided training to staff regarding SFO and staff procedures during pre-service week on Tuesday, August 27th.</p> <p>E. A meeting was held on 8/29/19 with bookkeeper, school based accounting technician to ensure that all voided checks are aligned with the financial report, entered in SFO and closely reviewed. Principal will maintain copies.</p> <p>F. The bookkeeper will ensure that all canceled check images checks are alignment to the financial report</p>			<p>Implemented</p>
<p>3. <u>2020.03:</u> <u>Administration of</u> <u>Voided Checks</u></p>	<p>The recordkeeping staff should be more diligent in ensuring voided checks and VCPS are maintained and the principal's signature is obtained on all VCPS. The check register should be monitored by the recordkeeping staff to ensure there are no check numbers missing from the sequence.</p>	<p>Principal will designate Wednesday mornings at 10:00 am of each week to meet with the bookkeeper to ensure that there are signatures on all documents.</p>	<p>Concur</p>	<p>9/27/19</p>	<p>Implemented</p>
<p>4. <u>2020.04:</u> <u>Financial</u> <u>Reporting</u></p>	<p>A. The principal should provide the recordkeeping staff with scheduled uninterrupted time to complete monthly bank reconciliations.</p>	<p>A. The bookkeeper will designate the times of the 13th of each month as uninterrupted time to</p>	<p>Concur</p>	<p>9/27/19</p>	<p>Implemented</p>


Principal Signature



Date

9/24/19

		<p>B. The recordkeeping staff should be diligent in ensuring that the principal's signature is obtained on all Fund Transfer Journal Entry Proof Sheets prior to posting journal entries. Special effort should also be made to retain all financial records, including Funds Transfer Journal Entry Proof Sheets.</p>		<p>complete monthly bank reconciliations. B. Principal will designate Wednesday mornings at 10:00 am of each week to meet with the bookkeeper to ensure that there are signatures on all documents.</p>		
5.	<p><u>2020.05:</u> <u>Fundraiser</u> <u>Forms</u></p>	<p>School staff should be trained on their responsibilities relative to the completion of the required fundraiser forms and reports. The principal should ensure that the recordkeeping staff is provided scheduled time to devote to the responsibilities relative to SAF administration.</p>	Concur	<p>Bookkeeper /Principal provided training to staff regarding SFO and staff procedures during pre-service week on Tuesday, August 27th.</p>	9/27/19	Implemented
6.	<p><u>2020.06:</u> <u>Restricted Fund</u> <u>Account Deficits</u></p>	<p>The principal should consider increasing the number of school wide fundraisers and encouraging staff use of the vending machine to generate income to reduce the deficit in the PSA fund account. Disbursements from this account must cease until the deficit is resolved. Adequate planning must occur to ensure yearbook sales remain profitable. The principal should consult with the Accounting and Financial Reporting Office to determine a strategy for resolution of the Yearbook deficit.</p>	Concur	<p>Principal will meet with school based accounting technician to come up with a plan to resolve the yearbook deficit. The Principal will encourage more school-wide fundraisers.</p>	9/27/19	Partially Implemented

Principal Signature  _____
 Date 9/24/19