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

Response Date July 27, 2020_

	Findings	Recommendations	Concur Non- Concur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented
1.	2020.01 Mismanagement of Funds Received	The principal and financial recordkeeping staff should immediately familiarize themselves with the specific requirements for cash collections in the APM. The requirements for daily completion of MTFs and SAF remittance should be communicated to staff beginning in FY 2021. All funds collected should be deposited timely. The principal should ensure that end-of-year MTF envelopes are stored by someone other than the financial recordkeeping staff.	Concur	The principal and financial recordkeeping staff will familiarize themselves with the specific requirements as outlined for cash collections in the APM. Staff are inserviced on the completion of MTF's during pre-service week with a specific session held for staff who versee field trips for their grade level. (Please see an attached sample of training resources used during SY 19-20)	June 2020 August 2020	Implemented Implemented (8/2020)
				All funds collected must be deposited in a timely manner.	June 2020	Implemented
				While the principal collects all MTF's ensuring that they are sealed and signed appropriately, moving forward the principal will also store the MTF's in a locked file cabinet in the principal's office.	June 2020	Implemented

Principal Signature_	
Date	

2.	2020.02 Expenditures Not Properly Pre- Approved	The principal and financial recordkeeping staff should develop and document controls over the pre-approval process for expenditures, and train staff accordingly. All potential expenditures should be pre-approved prior to the purchase of items. Further, field trip expenses should be pre-approved on an SFEF during the initial field trip approval process, prior to the commitment of funds to vendors. School staff should be held accountable for compliance. The financial recordkeeping staff should be held accountable for adequately completing the pre-approval section of the SFEF, to include funds available in the respective account for each requested expenditure.	Concur	All expenditures must be approved by the principal utilizing the appropriate and approved pre-approval process and form. Field trip expenses will be pre-approved on an SFEF during the initial field trip approval process prior to the commitment of funds to vendors. The pre-approval process on an SFEF will become a part of the financial inservice process for staff beginning in August 2020.	June 2020 August 2020 August 2020	Implemented Implemented 8/2020 Implemented 8/2020
3.	2020.03 Incomplete Monthly Financial Reporting	The principal and financial recordkeeping staff should immediately familiarize themselves with the specific requirements for monthly reporting as outlined in the APM. The financial recordkeeping staff should begin preparation of the required financial reports monthly. Reports must be submitted to the principal for review as required by the APM. The principal and financial recordkeeping staff should ensure that all recommendations made by Accounting and Financial Reporting during trimester reviews are promptly implemented.	Concur	The principal and financial recordkeeping staff will immediately familiarize themselves with the specific requirements in the APM regarding complete financial reporting each month. Though the complete reporting occurs during the Quarterly Report, it is of immediate importance that the same process occurs each month. This has begun with the June 2020 cycle.	June 2020	Implemented

Principal Signature_		
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4.	2020.04 Lack of Drop Safe to Secure Funds Awaiting Deposit	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 for the 2020-21 school year.	Partially Concur	The school was not provided with a drop safe when built. The principal and financial record keeping staff have requested multiple times over the years for the installation of a drop safe. In lieu of a drop safe, funds are secured in a locked file cabinet in the school's vault. In Fall 2019, a survey was completed by the financial recordkeeping staff informing that we are still in need of a drop safe. In June 2020, the principal spoke with Kristy Miller to inquire further about the process of securing the equipment so it is in place for SY 2020-21. We are on a listing and the process is moving forward regarding securing of vendors,	June 2020 Additional Inquiry made	Partially Implemented (The inquiry has been made)
	2020.05		Consum	etc.	1 2020	
5.	2020.05 Administration of Voided Checks	The financial recordkeeping staff should immediately begin to deface all voided checks. The principal should provide oversight to this process.	Concur	Though voided checks were indicated as such by the writing of "void" on them and the removal of account numbers, the financial recordkeeping staff will further deface all voided checks by the removal of the signature line. The principal will review all voided checks to ensure this process is implemented.	June 2020	Implemented

Principal Signature_	
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Principal Signature	 	
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