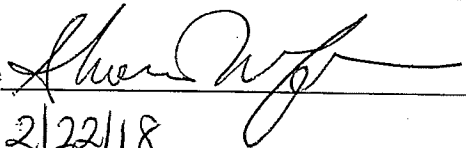


**Prince George's County Public Schools  
Internal Audit Department  
School/Office: Allenwood ES**

Response Date: February 9, 2018

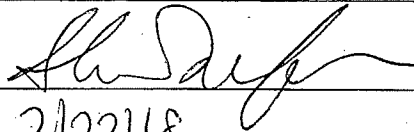
	Findings	Recommendations	Concur Non- Concur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented
1.	<b><u>2018.01:</u></b> <b><u>Mismanagement</u></b> <b><u>of Funds Received</u></b>	<p>A. All funds received must be remitted promptly to the financial institution.</p> <p>B. The staff should be reminded that when submitting MTFs, documentation must be attached verifying source of funds. MTFs should not be accepted without sufficient supporting documentation. Also, detailed validated deposit ticket should be retained to substantiate collection.</p>	Concur	<p>A. All funds received will be promptly deposited into the SunTrust account by 4pm each day. Secretary II, will cease all other duties and support will be provided to cover the office in order to allow Secretary II, time to collect, count, and deposit all funds. In the event that Secretary II, is absent from work, funds will be counted, collected and deposited by the Principal or Assistant Principal. All activities will be monitored by administrator.</p> <p>B. Specific staff members who submitted the MTF's incorrectly and those who frequently handle funds have been trained in one on one sessions by Secretary II. All staff will be retrained during the staff meeting on March 15<sup>th</sup> 2018. A checklist of the specific supporting documentation (Student Remittance Report, class list, receipts or ticket/report stubs) will accompany the MTF's when submitted to Secretary II. Teachers will be required to write the specific denomination and the amount of each denomination when submitting funds into the safe after hours. Teachers must also send an email indicating that funds have been dropped</p>	February 1, 2018	Implemented

Principal Signature 

Date 2/22/18

				<p>into the safe. Secretary II will routinely check the safe to ensure that money is not remaining in the safe. Duplicate detailed deposit tickets indicating the amount of cash, checks and/coins will be prepared and presented to the bank for validation. The validated copy will be filed at the school with the MTF supporting the deposit. Generic deposit tickets have been discarded. All activities will be monitored by administrator.</p>		
		<p>C. Periodic review of cash receipt files must be performed to ensure compliance with BOE policies and procedures (funds are remitted and deposited timely and properly supported by detailed documentation).</p>		<p>C. Review of cash receipts will be routinely done during on the same days when payroll is reviewed. This will ensure compliance with BOE policies. All activities will be monitored by administrator.</p>		
2.	<p><b><u>2018.02 Inadequate Disbursement Documentation</u></b></p>	<p>The principal should establish procedures to ensure that all disbursements are made in accordance with requirements of the APM. A SFEF should be completed and approved by the principal to substantiate expenditures of the school. Staff should be reminded that adequate documentation is required for processing disbursements.</p>	Concur	<p>Checks that were issued to approved vendors, such as Claire's Gourmet, Scholastic Book Fair, and the like, did not have School Expenditure Forms (SFEF). This practice is now clear and all checks that are written by Allenwood Elementary, to any entity (staff or businesses), will have the required SFEF. All activities will be monitored by administrator.</p>	February 1, 2018	Implemented
3.	<p><b><u>2018.03 Financial Reporting</u></b></p>	<p>Additional training must be immediately scheduled by the Accounting and Financial Reporting Office to ensure that financial reports are prepared as required. The principal should implement internal controls to ensure that financial reports are timely prepared and presented for review and approval by the 15th of each month.</p>	Concur	<p>As a result of having a new Secretary II, no registrar, and delays in systemic trainings, additional training has been scheduled with accounting and financial reporting office. A standing meeting will be held between Secretary II and the principal on the 13th of each month to review financial reports. All activities will be monitored by administrator.</p>	February 1, 2018	Implemented

Principal Signature

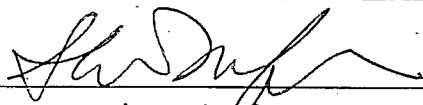


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4.	<b><u>2018.04 Year-End Monetary Transmittal Form Envelope Submission</u></b>	Staff must be reminded of their responsibility for MTF envelope submission and be held accountable for compliance with the relative requirements. Responsible school personnel should be required to print the "Receiptee History" report and provide it to the administrator responsible for collecting MTF envelopes at year-end. The principal or designee should ensure that all end of year MTFs are collected, kept in sealed envelopes and retained in a secure location until reviewed by Internal Audit.	concur	Staff has been given envelopes to maintain their MTF's. In order to be reminded, staff must bring their envelope with them each time that they submit an MTF. This will ensure that all MTF's are kept by the teacher until the end of the year. The MTF numbers will be written outside of each teacher's large yellow envelope. The end of year MTF collection will be a part of the closeout procedures at the end of the school year. Staff must submit their signed and sealed envelopes before they leave for the end of the school year. All staff MTF's will be kept sealed in the vault. All activities will be monitored by administrator.	February 1, 2018	Implemented
5.	<b><u>2018.05 Administration of Voided Checks</u></b>	<p>A. Procedures to ensure that there is proper administration of voided checks should be established and documented to include proper mutilation of checks by removal of the signature line.</p> <p>B. Voided checks should be substantiated by completed SFEFs or VCPSs signed by the principal and entered into SFO.</p> <p>C. Periodic review of voided checks must be performed 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.</p>		<p>A. Each time that a check is to be voided the check is to be brought to the principal so that she can verify that proper procedures are followed.</p> <p>B. The check will be sustained at the school and a completed SFEF or VCPS will be signed and filed with the voided check.</p> <p>C. All check signers will be retrained on the policy and procedure for checks. All activities will be monitored by administrator.</p>	February 1, 2018	Implemented
6.	<b><u>2018.06 Fundraiser Forms</u></b>	The principal must establish procedures to ensure completion of Fundraiser Request and Authorization Forms, Completion Reports and annual reports summarizing the results of fundraising activities held during the school year. Required reports		<ol style="list-style-type: none"> <li>1. Fundraising activities must be submitted a month in advance using Fundraiser Authorization Form. Itemized form detailing items to be sold.</li> <li>2. Staff must turn in completed fundraiser form with MTF's at the completion of the fundraiser. A detailed report of items sold will also be</li> </ol>		

Principal Signature

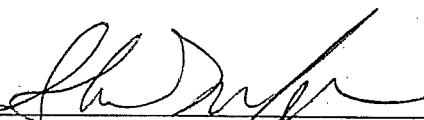


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		must be maintained on file in an orderly manner and be made available for public and auditor review. Staff should be held accountable for compliance.		<p>required to substantiate fundraiser.</p> <p>3. Annual reports will be due by EOY with detailed findings.</p> <p>4. Forms will be kept in binder accessible to auditor review.</p>		
7.	<b><u>2018.07</u></b> <b><u>Improvement</u></b> <b><u>Needed in</u></b> <b><u>Management</u></b> <b><u>Oversight</u></b>	<p>The principal should continue to review the APM and implement internal controls to ensure proper administration of SAF. The principal needs to continue her involvement with the daily operations to ensure fiscal accountability. Continued improvement of the internal control environment should be emphasized by focusing on these 5 basic principles of internal control:</p> <p>Clearly defined lines of authority and responsibility, Segregation of duties, Maintenance of adequate documents and records, Limited access to assets, and Independent checks on performance.</p>	concur	<p>The principal will clearly defined lines of authority and responsibility, Segregation of duties, Maintenance of adequate documents and records, Limited access to assets, and conduct independent checks on performance. All of the aforementioned duties are attended to by the Secretary II and the Principal This will be accomplished by meeting with Secretary II each week to review financial procedures and activities. All activities will be monitored by administrator.</p>		

Principal Signature



Date

2/22/18