

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

Response Date _____

	Findings	Recommendations	Concur Non-Concur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented
1.	<u>2018.01 Record Retention</u>	The principal must ensure that financial records are retained in an organized manner for the stipulated period of 7 years. The principal should oversee the process for ensuring school records are properly maintained and secured. Staff should be held accountable for compliance.	Concur	Records will be stored in vault	3/3/2018	implemented
2.	<u>2018.02 Transfers Not Properly Approved</u>	The principal and recordkeeping staff should ensure that only allowable transfers are completed and supported with an approved Fund Transfer Journal Entry Proof Sheet retained on file as evidence of compliance.	Concur	Ensure procedures are followed	3/3/2018	Implemented
3.	<u>2018.03 Vending Machine Contract</u>	The principal must establish procedures to ensure that current vendor contracts are established and maintained on file in compliance with BOE policies and procedures. Purchasing and Supply Services should be contacted to locate an alternate vending company since the current vending company cannot be contacted to obtain a contract that complies with requirements of the APM.	Concur	Update vendor procedures	3/3/2018	Implemented

Principal Signature *Emmett Hendershot*

Date 3/3/2018

4.	<u>2018.04 Administration of Voided Checks</u>	The principal and school personnel with check-voiding responsibilities must review the APM to be familiar with the requirements for voiding checks. The principal and recordkeeping staff must acknowledge the importance of administering checks as required by the APM. Controls must be implemented to ensure that all voided checks are reviewed and approved by the principal. Evidence of approval must be documented on the Void Check Proof Sheet or a SFEEF and retained for Internal Audit review.	Concur	Document voided checks, and closely follow procedures	3/3/2018	Implemented
5.	<u>2018.05 Fundraiser Forms</u>	The principal should hold staff accountable for Fundraiser Completion Reports for all fundraising activities. The fundraising process should be managed by the principal assigning responsibility for distribution of relevant fundraiser forms. The principal should also compile or instruct preparation of annual fundraising summary reports each year as required by the APM.	Concur	Retrain staff on fundraiser procedures	3/3/2018	Implemented

Principal Signature *Emmett Hendershot*

Date 3/3/2018