


**Prince George's County Public Schools
Internal Audit Department
School/Office: Greenbelt Elementary School**

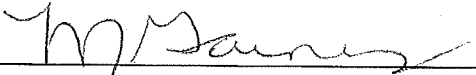
Response Date: 21 December 2017

	Findings	Recommendations	Concur Non-Concur Partially Concur	Action Plan	Corrective Action Date	<u>Status</u> Implemented Partially Implemented Not Implemented
1.	<u>2018.01</u> <u>Mismanagement of Funds Received</u>	A. The bookkeeper should ensure that all funds received are deposited promptly with the financial institution. Also, the principal must hold the bookkeeper accountable for making timely deposits with the bank. B. The staff should be reminded of the required documentation to be attached to MTFs to substantiate funds collected. The bookkeeper should not accept MTFs without appropriate supporting documentation. C. The principal should complete a periodic review of cash receipt files to ensure compliance with Board policies and procedures.	Concur Concur Concur	A. Bookkeeper will work with the administration to ensure deposits are made promptly. B. As part of the January 2018 Staff Meeting, principal will inform staff of the required documentation to be attached to MTFs to substantiate funds collected and that the bookkeeper will not accept MTFs without appropriate supporting documentation. C. Principal will review cash receipt files to ensure compliance at the time that trimester financial reports are due.	Immediately Staff Meeting on 1/10/18 Effective for December 2017 Financial Reports	Implemented Not Implemented Not Implemented
2.	<u>2018.02</u> <u>Mismanagement of Disbursements</u>	A. The principal should establish procedures to ensure that all disbursements are made in accordance with the APM by reviewing the open invoice folder periodically. The bookkeeper should ensure that all invoices are paid within the required 30 days and/or the terms of the invoice agreement. B. Emphasis should be placed on use of the school's sales tax-exempt certificate when making school purchases. The bookkeeper should notify vendors of the school's tax-exempt status. Invoice payments should be made by excluding the sales taxes charged and enclosing the sales tax-exempt certificate along with payments. The	Concur Concur	A. Principal will review the open invoice folder on the first and fifteenth business days. Bookkeeper will ensure that invoices are paid within the required 30 days and/or the terms of the invoice agreement. B. Bookkeeper will notify vendors of the school's tax-exempt status, make invoice payments to exclude sales taxes charged and enclosing the sales tax-exempt certificate along with payments. Bookkeeper will ensure	Effective 1/2/2018 Immediately	Not Implemented Implemented

Principal Signature 

Date 12/21/17

	<u>2018.02</u> <u>Mismanagement</u> <u>of Disbursements</u> <u>- Cont'd.</u>	<p>bookkeeper should ensure that sales taxes are not paid and/or included in staff reimbursements.</p> <p>C. Staff should be made aware that school purchases are required to be made using the sales tax exempt certificate. Staff should be reminded that all purchases and/or services completed must be made from a BOE approved vendor. The bookkeeper should ensure that reimbursements are not made to staff for purchases from non-approved vendors.</p> <p>D. The principal should establish procedures to ensure that requests and payments for police officers' services are performed in accordance with guidance outlined in the APM. Information regarding payments that were processed in FY 2017 should be forwarded to Accounts Payable for issuance of IRS form 1099 to the recipient.</p>	<p>Concur</p> <p>Concur</p>	<p>that sales taxes are not paid and/or included in staff reimbursements.</p> <p>C. As part of the January 2018 Staff Meeting, principal will inform staff of the procedures regarding use of the sales tax certificate and that reimbursements are not made to staff for purchases from non-approved vendors.</p> <p>D. Principal will ensure that requests and payments for police officers' services are performed in accordance with guidance outlined in the APM. Information regarding payments that were processed in FY 2017 will be forwarded to Accounts Payable for issuance of IRS form 1099 to the recipient.</p>	<p>Staff Meeting on 1/10/18</p> <p>Immediately</p>	<p>Not Implemented</p> <p>Implemented</p>
3.	<u>2018.03</u> <u>Administration of</u> <u>Voided Checks</u>	The principal must implement procedures to ensure proper administration of all voided checks. The bookkeeper must substantiate voided checks by completing SFEEFs or VCPS. Subsequently, these forms must be signed by the principal, entered into SFO and checks properly defaced. The principal should complete a periodic review of voided checks to ensure compliance with BOE policies and procedures.	Concur	<p>1. Principal will ensure proper administration of all voided checks.</p> <p>2. Bookkeeper will substantiate voided checks by completing SFEEFs or VCPS and ensure principal sign off on SFEEFs or VCPS.</p> <p>3. Principal will review voided checks for compliance at the time that trimester financial reports are due.</p>	<p>Effective for December 2017 Financial Reports</p> <p>Effective for December 2017 Financial Reports</p>	<p>Not Implemented</p> <p>Not Implemented</p>
4.	<u>2018.04 Transfers</u> <u>Not Properly</u> <u>Approved</u>	The principal and bookkeeper should ensure that only allowable transfers are completed with appropriate documentation and approval. Additional procedures should be established requiring the bookkeeper to print transfer proof sheets from SFO when appropriate for signatory approval. The principal should obtain approval from the Office of Business Operations prior to expending PY Carryover funds.	Concur	<p>1. Upon approval from the principal, bookkeeper will ensure that only allowable transfers are completed with appropriate documentation and approval.</p> <p>2. Bookkeeper will print transfer proof sheets from SFO when appropriate for signatory approval.</p>	<p>Effective for December 2017 Financial Reports</p> <p>Effective for December 2017 Financial</p>	<p>Not Implemented</p> <p>Not Implemented</p>

Principal Signature 

Date 12/21/17

				3. The principal/bookkeeper will request approval from the Office of Business Operations (Pamela Hay) prior to expending PY Carryover funds.	Reports Immediately	Implemented
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Principal Signature *M. James*

Date 12/21/17