

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

Response Date _____

Findings	Recommendations	Concur Non- Concur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented
<p>1. <u>2018.01: Mismatch of Funds Received</u></p>	<p>The recordkeeping staff should ensure that all funds received are remitted promptly to the bank. Also, the recordkeeping staff should be held accountable for making timely deposits with the bank. Staff should be reminded to remit funds promptly to the recordkeeping staff. The recordkeeping staff should become familiar with the applicable sales tax requirements as outlined in the APM pages 46 – 47. The principal should complete a periodic review of cash receipt files to ensure compliance with Board policies and procedures (funds are remitted, deposited timely, and sales taxes are posted to the Sales Tax account for applicable items sold).</p>	Concur	<p>-Bookkeeper will deposit funds to the bank at least every other day at 1:00 p.m. or the same day if she has collected \$250 or more. -Principal reviewed reimbursements, sales tax requirements, and purchasing with staff</p>	6/6/2018	Implemented
<p>2. <u>2018.02: Drop-Safe Not on School Premises</u></p>	<p>The principal should ensure that a drop safe is purchased and installed in a location that is accessible to the staff. A safe log should be established to document when individuals place funds in the drop safe. The principal should complete periodic reviews of the safe contents and safe log to ensure compliance.</p>	Concur	<p>-Drop safe has been purchased and installed in main office with available access to all staff members.</p>	8/14/2018	Implemented
<p>3. <u>2019.03 Contracts Not on File</u></p>	<p>The principal must ensure that a current signed vending and photography contracts stipulating commissions due the school and frequency of</p>	Concur	<p>-Terminated vending machine contract due to non-commission from vending sales.</p>	7/9/2018	Implemented

Principal Signature _____

Date 8/29/2018

	<p>these commissions are on file at the school. The contract term cannot exceed one year. The principal should seek guidance from Purchasing and Supply Services to ensure compliance with BOE policies and procedures. The school should consider contracting another vending company since the school does not receive a commission from vending machine sales.</p>		<p>-Obtained contract from Classic Photography and MidAtlantic Fundraisers</p>	6/11/2018	
<p>4. <u>2019.04 Voided Checks Not Properly Mutilated</u></p>	<p>The principal and recordkeeping staff should establish and document procedures to ensure that there is proper administration of voided checks. A. Voided checks should have a completed VCCPS signed by the principal, entered into SFO and be properly defaced. B. The principal should complete a periodic review of voided checks to ensure compliance with BOE policies and procedures.</p>	Concur	<p>-Proper procedures will be followed for future voided checks</p>	Ongoing	Implemented
<p>5. <u>2019.05 Unauthorized Transfer of Funds</u></p>	<p>The principal must implement procedures to ensure that only allowable transfers from the PY Carryover account are completed with appropriate documentation and approval from the Accounting and Financial Reporting Office. Review of financial reports must be performed by the principal to ensure that transfers are completed as required.</p>	Concur	<p>-Finding did not occur during current principal and bookkeepers. Principal and bookkeeper will continue to implement procedures to ensure that only allowable transfers from the PY carryover account are completed with proper documentation</p>	Ongoing	Implemented
<p>6. <u>2019.06 Fundraiser Forms/Reports Not Completed</u></p>	<p>The principal must establish procedures to ensure completion of all Fundraiser Request and Authorization Forms, Completion Reports and annual reports of fundraising activities for fundraising events held during the school year. The required reports must be maintained on file for public and auditor review.</p>	Concur	<p>--Finding did not occur during current principal and bookkeepers. Principal and bookkeeper will continue to implement procedures to ensure completion of all Fundraiser Request and Authorization Forms, Completion Reports and annual reports of fundraising activities.</p>	Ongoing	Implemented

Principal Signature



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