

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

Response Date April 18, 2019

Findings	Recommendations	Concur Non- Concur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented
1. <u>2019.01: Missing Funds</u>	Recordkeeping staff should provide restitution of \$5,221.00 for the missing funds. This incident should be forwarded to ELRO to determine any necessary disciplinary action.	Concur	<ul style="list-style-type: none"> - Letter of formal Reprimand - Information forwarded to ELRO - Update ELRO with findings of Audit Report on March 26, 2019 	<ul style="list-style-type: none"> - December 7, 2018 - April 3, 2019 (temporary transfer via ELRO) 	Implemented
2. <u>2019.02: Record Retention</u>	Principal and recordkeeping staff should work towards organization of documents to ensure that future documents are made available when needed. Like documents should be stored by year in binders. This matter should be forwarded to Employee Labor Relations for determination of disciplinary action.	Concur	<ul style="list-style-type: none"> - Letter of formal Reprimand includes: <ul style="list-style-type: none"> - Maintain all Bookkeeping documents in binders (i.e. Expenditures, MTF's, etc.) and ensure they are closed out in June of any given year in the same binders. All Binders must be labeled accurately 	December 7, 2018	Implemented
3. <u>2019.03: Insolvent Principal Sponsored</u>	Principal should work towards elimination of the PSA fund account deficit by discontinuing expenditures from this fund account until the deficit is resolved. The principal should also review fundraising profits and vending	Partially Concur	<ul style="list-style-type: none"> - Letter of formal Reprimand to Bookkeeper includes: <ul style="list-style-type: none"> - Produce bi-weekly reports to me (Principal) on A-week Monday mornings by 8:15 	December 7, 2018	Partially Implemented

Principal Signature _____

Date _____


4/18/2019

<u>Activities Fund Account</u>	commissions periodically to ensure proper transfers are made to the PSA fund account to assist with eliminating the deficit.		<ul style="list-style-type: none"> - a.m.. These reports should include SOR accounts and SBB - Principal continues to work towards elimination of PSA fund 		
4. <u>2019.04:</u> <u>Financial Reporting Form Procedures Not Followed</u>	cordkeeping staff must prepare the monthly financial reporting package for the principal's review by the 15th of each month. The principal and recordkeeping staff should refer to The APM Section 5.2, Financial Reporting Requirements for details of required reporting. The principal should ensure that all required documents are reviewed and signed in a timely manner.	Concur	<ul style="list-style-type: none"> - Letter of Reprimand - Recordkeeping staff to prepare the monthly financial reporting package for the principal's review by the 15th of each month - Principal will ensure that all required documents are reviewed and signed once they are made available by the Recordkeeping staff 	December 7, 2018	Not Implemented (Note: There is no bookkeeper after April 3, 2019)

Principal Signature _____

Date 4/18/2019