

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

Response Date 9/28/18

Findings	Recommendations	Concur Non- Concur Partially Concur	Action Plan	Corrective Action Date	Status Implemented Partially Implemented Not Implemented Implemented
<p>1. <u>2019.01:</u> <u>Mismanagement</u> <u>of Funds</u> <u>Received</u></p>	<p>a) The principal and recordkeeping staff should train school staff on how to properly complete and adequately support MTFs submitted to the recordkeeping staff. The recordkeeping staff should closely review MTF packages to ensure accuracy and completeness prior to acceptance and approval always occur. Staff members and the recordkeeping staff should be held accountable for compliance. b) The principal must establish and communicate to staff a specified daily deadline for submission of funds to ensure timely deposit. c) The recordkeeping staff must review the APM to familiarize herself with revisions to the format of the MTF log.</p>	<p>Concur</p>	<p>a) Staff was re-trained during pre-service week. Information regarding the proper steps and procedures for completing the documents were reviewed. A form outlining teacher financial responsibilities was provided to each staff member in order to hold staff members accountable for the information reviewed. Incomplete or incorrect documentation will not be accepted by the bookkeeper or designee. Administration will follow-up with staff members that are not in compliance with the guidelines. b) It was communicated to staff members that all funds should be collected and submitted no later than 12 o'clock noon on a daily basis in order to ensure deposits are made in a timely fashion. c) Revisions to the MTF log has been made to reflect the requirements as stated in the APM.</p>	<p>8/23/18</p>	<p>Implemented</p>

Principal Signature Phonelle J. Gormley
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2.	<p><u>2019.02 Mismanagement of Disbursements</u></p>	<p>a) The recordkeeping staff should ensure receipts and invoices are used as supporting documentation. Evidence detailing payment to the school should be used as support for refunds. The recordkeeping staff should read the APM to familiarize herself with specific items that are considered appropriate supporting documentation.</p> <p>b) The alternate check signer should be used to approve expenditures whenever the principal's extended absence is anticipated.</p> <p>c) The principal should complete the registration process for sales tax exemption for all vendors used for school purchases.</p>	Concur	<p>a) Staff was re-trained during pre service week regarding the proper procedure to follow when requesting release of funds from SFE. Staff was informed of the proper documentation that must be submitted to adequately support advances, payments and refunds. Subsequent trainings will be done throughout the year as needed to refresh the information provided.</p> <p>b) In the event of an extended absence of the principal, the alternate signer will be asked to approve SFEF prior to check releases.</p> <p>c) A tax exemption card has been created and a sign-out ledger has been completed. The card is made available to staff members to use for all school related purchases. Card issued must be returned within a week of the event.</p>	8/23/18	Implemented
3.	<p><u>2019.03 Financial Reporting</u></p>	<p>a) The recordkeeping staff should communicate to the principal issues prohibiting timely financial report completion. The principal should re-evaluate her work load to ensure that the required responsibilities relative to SAF administration are prioritized. The principal should consider providing a designated time to recordkeeping staff monthly for preparation of financial reports.</p> <p>b) The principal and recordkeeping staff should collaboratively review open invoices during the monthly financial reporting process to ensure the Unpaid Bills Determination Spreadsheet is completed properly.</p> <p>c) The Accounting and Financial Reporting Office should use the trimester reports review process as an opportunity for feedback and to train recordkeeping staff who do not fully</p>	Concur	<p>a) Principal has allotted time to the bookkeeper to work on the monthly reports. She has considered providing uninterrupted time to recordkeeping staff monthly for preparation of financial reports.</p> <p>b) During daily meetings with principal and bookkeeper any issues relating to the financial reporting process will be discussed; i.e., review of invoices and unpaid bills. Support was requested of the Accounting Office for assistance in completing</p> <p>c/d) The recordkeeping staff will continue to work collaboratively with the Accounting Office when there is uncertainty regarding the required forms to be retained and approved by</p>	9/1/18	Implemented

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		understand the reporting requirements. d) The recordkeeping staff should contact the Accounting Office when there is uncertainty regarding the required forms to be retained and approved by the principal.		the principal.		
4.	<u>2018.04</u> <u>Fundraiser</u> <u>Forms</u>	The principal and recordkeeping staff should provide training to fundraising sponsors so that they are aware of how to accurately complete and retain the required documentation for fundraising activities.	Concur	Bookkeeper has obtained a copy of the most recent Fundraiser Forms and has made them available to staff members interested in conducting a Fundraising event. Staff members were also given directions as to how to complete the forms during the pre-service week. Subsequent trainings will be done throughout the year as needed to refresh the information provided.	8/23/18	Implemented
5.	<u>2018.05</u> <u>Administration of</u> <u>Vending</u> <u>Contracts</u>	The principal must establish procedures to ensure that a current vendor contract is established, adhered to, and maintained on file in compliance with BOE policies and procedures.	Concur	Contact was made with current vendor, LJGS Vending, to provide an updated and complete vendor contract in order to be in compliance with BOE policies and procedures	7/1/2018	Implemented
6.	<u>2018.06 Drop</u> <u>Safe Not on</u> <u>Premises</u>	The principal should purchase a drop safe to be installed onsite in accordance with the requirements of the APM. A log should accompany the drop safe to alert the recordkeeping staff when funds are remitted in her absence.	Concur	Research on drop-safe has been completed. Item will be purchased from an approved vendor through the county. Facility services will be contacted once safe arrives for proper installation.	9/1/18	Not-Implemented

Principal Signature *Ronda Gummy*

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