

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

Response Date: November 21, 2019

	Findings	Recommendations	Concur Non-Conc ur Partially Concur	Action Plan	Corrective Action Date	<u>Status</u> Implemented Partially Implemented Not Implemented
1.	<u>2020:01 Management of Disbursements</u>	<p>The principal should include SFEFs as part of the field trip approval package to ensure expenditures are properly pre-approved. She should also ensure that her own reimbursements are accompanied by a properly completed SFEF.</p> <p>The current financial recordkeeping staff should ensure that all expenditures are properly supported before processing payments. Efforts should continue in filing and maintaining all cancelled check images returned from the bank as required by the APM. proved vendors are paid using SAF.</p>	Concur	<p>Fully implemented per the exit interview with Daniel Reagan. Secretary II provides the field trip coordinator with the SFEF.</p> <p>As of 10/09/2019, staff was informed that the SFEF must be requested in a timely fashion and submitted to the recordkeeper to support the expenditure.</p>	<p>10/09/19</p> <p>10/09/19</p>	<p>Fully Implemented</p> <p>Fully Implemented</p>
2.	<u>2020:02 Management of Funds Received</u>	The following should be implemented to ensure proper administration of collection:	Concur	Recordkeeper informs the administrator when he is leaving the building to make deposit for the day. Effective November 1, 2019,	10/09/19	Fully

Principal Signature

E. Jones-Boulding

Date

11-21-2019

		<p>A. The current financial recordkeeping staff should incorporate bank deposits into the daily schedule, to ensure that all deposits are made timely. The principal should provide time and oversight to facilitate timely deposits.</p> <p>B. The current financial recordkeeping staff, in coordination with Accounting and Financial Reporting, should move all After School ROAR program funds to the restricted account and ensure that all future activity is properly accounted for there. Accounting and Financial Reporting can be requested to create sub-accounts if necessary.</p>		ROAR funds are being posted to the correct restricted account.		
3.	<u>2020.03 Year-End Monetary Transmittal Form Procedures Not Followed</u>	<p>The principal should continue to provide training to staff to ensure that all cash is properly and promptly remitted for deposit by the financial recordkeeping staff.</p> <p>urrent financial recordkeeping staff should continue to provide the principal a listing of all receiptees to facilitate retrieval of all MTF envelopes. The principal should provide a final check to ensure that all envelopes have been collected before the end of each school year, including staff members that have left during the year. The principal</p>	Concur	<p>This was one incident where the teacher sealed the monetary funds MTF envelop, that was sealed with her name across the seal. The Principal was not able to open and see the error. The auditor error. The recordkeeper has implemented a process to account for all MTF to be submitted in a timely fashion. Staff members will be notified via e-mail and Principal cc'd.</p>	10/09/19	Fully

Principal Signature *C. Jones Bowlding*

Date 11-21-2019

		should consider requiring return of MTF remittance documents as part of the checkout procedures for all staff.				
4.	<u>2020.04 Unpaid Bills Spreadsheets Not Completed</u>	The principal and current financial recordkeeping staff should familiarize themselves with the specific requirements for the Unpaid Bills Determination Spreadsheet in the APM, and ensure that the unpaid bills determination is included in the solvency calculation each month.	Concur	Recordkeeper is now aware that he must completed the unpaid bill worksheet. Recordkeeper received the necessary training to support the work.	10/15/2019	Fully Implemented
5.	<u>2020.05 Voided Checks Not Properly Defaced</u>	Financial recordkeeping staff should deface all voided checks and ensure that they are filed in numerical order in the check file and recorded in SFO. The principal should provide oversight to this process.	Concur	Recordkeeper is fully aware now per the auditor review with how to handle void checks.	10/09/19	Fully Implemented
6.	<u>2020.06 Club Budgets Not Developed</u>	Principal and financial recordkeeping staff should develop a budget template for club sponsors to use during the 2019-2020 school year.	Concur	See attachment	11/01/19	Fully Implemented

Principal Signature *C. Jones-Boulding*
Date 11-21-2019

Glenarden Woods Elementary School

ROAR Clubs Budget Sheet

\$250.00 Budget

Name of Sponsor: _____

Name of Club: _____

Start Date: _____

End Date: _____

Materials / Resources Needed for the Club: Estimated Cost _____

Brief Description: _____

Budget Outline:

Signature: _____

Date: _____

