

**Prince George's County Public Schools**  
**Internal Audit Department**  
**School/Office: Imagine Foundations Morningside PBS**

Response Date October 9, 2019

	<b>Findings</b>	<b>Recommendations</b>	<b>Concur Non-Concur or Partially Concur</b>	<b>Action Plan</b>	<b>Corrective Action Date</b>	<b>Status Implemented Partially Implemented Not Implemented</b>
1.	<b><u>2020.01</u></b> <b><u>Disbursements</u></b> <b><u>Issued Without</u></b> <b><u>Documented</u></b> <b><u>Pre-Approval</u></b>	The principal and bookkeeper should ensure that pre-approval is adequately documented prior to a purchase being made and to ensure sufficient funds are available prior to the acquisition of goods or services. Staff should be held accountable for ensuring that a signed and dated SFEF has been obtained prior to making school purchases.	Concur	The entire staff was made aware of the required pre-approval process during the August pre-service. The form is available in the main office and the staff understand that they cannot receive a reimbursement for any school purchase without prior approval from the principal on the form.	August 2019	Implemented
2.	<b><u>2020.02</u></b> <b><u>Restricted</u></b> <b><u>Account Deficits</u></b>	The principal should contact the Accounting and Financial Reporting Office for guidance on resolving the restricted account deficit that existed from FY 2018 basketball fraud and how to remedy the current field trip deficits. Also, better planning and budgeting should occur to ensure that the school's resources are used properly and that further deficits do not occur.	Concur	The entire staff receives annual training from Alicia Robinson on how to plan for school activities, clubs and field trips, as well as the MTF process. The bookkeeper will work closely with the planner of school activities to ensure the funds are available for the activities. All activity forms have a funds verification before the form is provided to the principal for approval.	August 2019	Implemented

Principal Signature Jessica Johnson

Date 10/9/19