



OFFICE OF INTERNAL AUDIT

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MEMORANDUM

February 17, 2026

To: Eunice Humphrey, Instructional Director
Cluster 10

William Shulman., Acting Principal
International High School at Langley Park

From: Deana Thorps, CPA, Director
Internal Audit

Re: **Financial Audit for the Period September 1, 2021, through August 31, 2025**

An audit of the financial records of **International High School at Langley Park** was completed for the period September 1, 2021, through August 31, 2025. The audit indicates that the school's financial records and procedures require improvement to be in accordance with the Accounting Procedures Manual for School Activity Fund (APM) and Prince George's County Board of Education (BOE) policies and procedures. The exceptions noted are included in the attached report.

As the acting principal of the school, you will be responsible for preparing an action plan by **March 17, 2026**, indicating steps that will be taken to ensure compliance with the APM. Please note that you are required to provide your action plan using the attached Microsoft Word template and any other correspondence to the Internal Audit Office, email address internal.audit@pgcps.org. A copy of your action plan should also be forwarded to Shaquana Mitchell, Business Analyst, email address: Shaquana.Mitchell@pgcps.org, Roderick Adams, Administrator, Compliance and Procedures, email address: Roderick.Adams@pgcps.org and Katrina Greene, School Activity Funds Support Specialist, email address: Katrina.Greene@pgcps.org.

cc: Branndon Jackson, Chair, Board of Education
Members, Board of Education
Shawn Joseph, Ed.D., Interim Superintendent
Deann Collins, Ed.D., Chief of Staff
Lisa Howell, Chief Financial Officer
Carletta Marrow, Ed.D., Chief of School Support and Leadership
Ed Ryans, Ed.D., Associate Superintendent, Area 3
Robin Welsh, Esq., Director, Monitoring, Accountability and Compliance
Roderick Adams, Administrator, Compliance and Procedures
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Alicia Robinson, CGAP, CRMA, Internal Auditor II



**School Activity Fund Report –
International High School at
Langley Park
*September 1, 2021 –
August 31, 2025***

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**PGCPS Internal Audit Report
School Activity Fund
International High School at Langley Park
For Period Ended August 31, 2025**

Internal Auditor's Report

We have examined the School Activity Funds (SAF) of International High School at Langley Park for the period September 1, 2021 through August 31, 2025. International High School at Langley Park's acting principal is responsible for the administration of SAF. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and Generally Accepted Government Auditing Standards and, accordingly, included examining, on a test basis, evidence supporting SAF, and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Our examination disclosed the following five findings:

- *Mismanagement of Funds Received*
- *Mismanagement of Disbursements*
- *Delinquent Monthly Bank Reconciliations*
- *Inappropriate Sales Tax Procedures*
- *Administration of Fundraisers*

In our opinion, except for the deviation from the criteria described in the preceding paragraph, the SAF referred to above was administered in compliance with Prince George's County Board of Education (BOE) policies and procedures and the Accounting Procedures Manual for School Activity Funds (APM), in all material respects, for the period ended August 31, 2025.



Deana Thorps, CPA, Director
Internal Audit

**PGCPS Internal Audit Report
School Activity Fund
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SUMMARY

Internal Audit completed an audit of the school activity funds (SAF) for International High School at Langley Park for the period September 1, 2021, through August 31, 2025. The audit was conducted as part of the department's annual audit plan.

This audit report includes **five** findings that occurred under the leadership of the former and current acting principals. A listing of the findings and the personnel responsible is included in the appendix at the end of the audit report. Detailed findings from the current audit are cited on the following pages with accompanying recommendations for corrective action.

OBJECTIVES

The objectives of the audit were to determine the effectiveness of the system of internal controls and whether the school was in compliance with the policies and procedures of the Accounting Procedures Manual for School Activity Funds (APM) and the Prince George's County Board of Education (BOE). It is important to recognize that, while the audit report focused on deficiencies, it was intended to be constructive. The audit was not designed and conducted to evaluate the effectiveness of the educational programs in the school. Therefore, the absence of comments related to the educational programs should not be construed to imply that these programs are either adequate or deficient.

SCOPE

The audit was based on our examination of selected bank statements, financial reports, cancelled checks, all voided checks and available Monetary Transmittal Form (MTF) envelopes submitted by staff for the period September 1, 2021, through August 31, 2025. Also, selected receipts, disbursements and supporting documentation were reviewed for the said period. The audit results were based on available documentation.

This is an audit of funds related to students' activities at the school and does not include School Operating Resources (SOR) funds or any funds not derived from students' activities for the audit period.

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FINDINGS AND RECOMMENDATIONS

The audit resulted in the following findings and recommendations:

2026.01: Mismanagement of Funds Received

There were at least **45** instances of non-compliance regarding the mismanagement of funds received:

- A. ***Delinquent Deposits:*** There were at least **24** instances where funds were not deposited timely. Delinquent deposits ranged from **6** to **64** days. ***This condition was noted during the previous audit for the period ending August 2021.***
- B. ***Inadequate Supporting Documentation:*** There were at least **21** instances where MTFs were submitted without documentation to verify the source of funds collected. The Class of 2026 conducted a snack cart fundraiser but did not document the sales to include beginning inventory, ending inventory, and the number of items sold.

The APM Section 4.5.2.2 (1) *Collecting Funds and Guidelines for Bank Deposits; Completing the MTF and Preparing Bank Deposits* requires all funds collected to be remitted to the bookkeeper on the day of collection. The bookkeeper is also required to make timely deposits with the financial institution. The MTF must be filled out, and documentation should be provided for all funds received.

The following summarizes the causes of deficiencies noted:

- A. Reportedly, the former principal failed to ensure that funds were promptly deposited in the recordkeeping staff's absence. Also, internal controls to ensure timely deposits were not always followed.
- B. Careful review of MTF remittances was not performed by the recordkeeping staff to ascertain that deposits were adequately supported prior to approving MTFs.

The following are the potential effects of the mismanagement of funds received:

- A. Internal controls are compromised, and there is the risk of loss when funds are not deposited timely.
- B. Evidence to support accurate documentation and proper classification of deposit transaction is impacted when adequate financial records are not maintained. Further, the audit trail is compromised when underlying documents are not made available for review.

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Recommendations: The following are recommendations for proper management of funds received:

- A. The principal must implement procedures to ensure that funds are deposited with the financial institution in timely manners in the recordkeeping staff's absence.
- B. The recordkeeping staff must ensure that adequate supporting documentation is provided and verified for each MTF submitted prior to providing approval.
- C. The principal should perform periodic reviews of deposit records to ensure compliance.

2026.02 Mismanagement of Disbursements

There were at least **10** instances of non-compliance regarding the administration of disbursements:

- A. ***Inadequate Pre-Approval of Expenditures:*** There were at least **eight** instances where the former principal and acting principal did not pre-approve purchases by appending their approval to School Funds Expenditure Forms (SFEFs).
- B. ***Insufficient Documentation:*** There were at least **two** instances where the documentation to support funds disbursed was not sufficient. A staff member was reimbursed \$309.62. The amount included *fees, taxes, discounts, and driver tip* which were not itemized as required. A disbursement in the amount of \$3,672.24 was processed from a quote instead of an invoice in the second instance. ***This condition was noted during the previous audit for the period ended August 2021.***

The following criteria are established in the APM for administering disbursements:

- A. Section 4.5.3, *Cash Disbursements* requires the completion and approval of a SFEF by the principal prior to ordering or purchasing goods or services.
- B. Section 4.5.3 (2) *Inclusion of Supporting Documentation* requires all checks to have itemized documentation attached to the SFEF that supports the amount of the check. Examples of supporting documents are cash register receipts, invoices, bills of sale, etc. Examples of documents that are not itemized invoices or receipts include credit card receipts, statements, order confirmations, price quotes, and packing slips.

The following summarizes the causes of mismanagement of funds disbursed:

- A. The staff and recordkeeping staff did not always perform due diligence to ensure the principal's pre-approval was affixed to SFEFs, as required, prior to purchases.

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- B. The recordkeeping staff indicated that the insufficient support for disbursements resulted from her oversight during the disbursement process.

The following are the potential effects of the mismanagement of funds disbursed:

- A. The lack of pre-approval of purchases by the principal can subject the school to inappropriate and unauthorized purchases.
- B. Evidence to substantiate whether the expenditures made were authorized is not available when appropriate documentation is not maintained on file.

Recommendations: The following are recommendations for ensuring that disbursements are properly managed:

- A. The principal and recordkeeping staff must implement and enforce internal controls to ensure pre-approval is always documented on SFEFs prior to purchases being made.
- B. The recordkeeping staff must ensure that sufficient documentation is provided prior to initiating payments.

2026.03 Delinquent Monthly Bank Reconciliations

There were at least **five** instances where monthly bank reconciliations and monthly financial reporting were not prepared and/or reviewed timely by the recordkeeping staff and principal. The delinquencies ranged from **6** to **25** days. ***This condition was noted during the previous audit for the period ended August 2021.***

The APM section *5.1.2 Monthly Reconciliation and Financial Reporting* states that the bookkeeper is required to complete monthly bank reconciliations within 7 days of receiving the bank statement. All financial reports should be completed by the 15th of each month and submitted to the principal for review and approval.

The following summarizes the causes for the five instances of monthly financial reporting delinquencies:

- The school's accounting system, School Funds Online, was down to facilitate year-end close until the latter part of August in one instance.
- The recordkeeping staff was on intermittent leave of absence in three instances.
- The school building was closed for asbestos removal in the fifth instance.

The principal's fiscal responsibility is compromised when monthly bank reconciliation is not performed timely. Timing differences or other errors may not be detected and corrected promptly when the reconciliation process is not performed as intended.

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Recommendation: The principal and recordkeeping staff must implement internal controls to ensure that the monthly financial reporting process is performed in accordance with the schedule requirements included in the APM (bank reconciliation within 7 days of receiving the statement from the bank and the completion of financial reports by the 15th of each month).

2026.04 Inappropriate Sales Tax Procedures

Sales tax that totaled \$50.42 was inappropriately assessed on the collection of Chromebook fees in four instances. Sales tax was reimbursed twice (\$28.58 and \$2.82) for school-related purchases made by staff.

The APM Section 8.3 *Sales Tax Procedures* indicates that sales tax is collected for non-fundraiser items sold to students. This does not include fees assessed for damaged Chromebooks and/or accessories since the Chromebooks and accessories are not owned by the student but by PGCPS and will be returned after usage. It also states that purchases made by schools and PGCPS are tax-exempt if used in the conduct of school business. Sales tax will not be reimbursed if paid when purchasing items for education purposes.

Reportedly, the recordkeeping staff mistakenly treated Chromebooks fees charged to students as a taxable item and inadvertently reimbursement of sales taxes to staff members.

Failure to administer sales tax can result in misrepresentation of the school's financial records and the misuse of SAF which should have been available to students.

Recommendations: The following are recommendations to ensure sales tax is properly managed:

- A. The recordkeeping staff should review the APM for guidance regarding applicable sales tax assessments.
- B. The recordkeeping staff should exclude from reimbursements to staff for school-related purchases. The principal should review disbursement documentation prior to signing checks to ensure payments do not include reimbursement for sales tax.

2026.05 Administration of Fundraisers

The school held **15** school-wide fundraisers during the audit period. Annual reports summarizing fundraising activities for FY 2022 through FY 2025 were not completed to support compliance with the reporting requirement for fundraising activities conducted by the school.

The APM Section 7.2.2, *Fundraiser Procedures* requires schools to complete annual reports summarizing fundraising activities for all fundraisers conducted during the school year. These documents must be maintained on file for public and auditor review upon request.

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The recordkeeping staff was not aware of the requirement for preparing annual fundraising reports.

Failure to complete annual fundraising reports constitutes non-compliance with BOE policies and procedures. It could not be readily determined whether the school's fundraisers yielded an overall profit. As a result, pertinent financial information for the school's administrators to make fiscal decisions was not available.

Recommendations: The principal or designee should complete reports at the end of the school year summarizing fundraising activities held. Required reports must be maintained on file for public and auditor review.

STATUS OF PRIOR AUDIT FINDINGS

The previous audit report for International High School at Langley Park was issued for the period ended August 31, 2021. During the previous audit, the acting principal was not on staff; however, the recordkeeping staff was assigned to the current position. There were **five** findings noted as a result of that audit, of which **three** are repeated in the current audit as summarized below:

- **Mismanagement of Funds Received** – Condition still exists. **See Finding 2026.01** regarding *Mismanagement of Funds Received*.
- **Inadequate Documentation of Disbursements** – Condition still exists. **See Finding 2026.02** regarding *Mismanagement of Disbursements*.
- **Delinquent Bank Reconciliations** – Condition still exists. **See Finding 2026.03** regarding *Delinquent Monthly Bank Reconciliations*.
- **Inconsistencies in Check Numbers** – Controls appear to be working.
- **Excessive Spending in Restricted Account** – Controls appear to be working.

ACKNOWLEDGEMENT

We would like to thank the principal and staff of International High School at Langley Park for their cooperation and assistance extended during the audit.



International High School at Langley Park
Student Activities Funds - September 1, 2021 - August 31, 2025
Appendix - Findings Timeline

AUDIT FINDINGS	Dr. Eunice Humphrey, Former Principal July 19, 2021 - July 27, 2025	Mr. William Shulman, Acting Principal July 25, 2025 - current	Leonor Echavarria Accounting Technician / Recordkeeping Staff
<i>2026.01: Mismanagement of Funds Received</i>	X	X	X
<i>2026.02: Mismanagement of Disbursements</i>	X	X	X
<i>2026.03: Delinquent Monthly Bank Reconciliations</i>	X		X
<i>2026.04: Inappropriate Sales Tax Procedures</i>	X		X
<i>2026.05 Administration of Fundraisers</i>	X		X
Total	5	2	5