OFFICE OF INTERNAL AUDIT
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MEMORANDUM

August 13, 2026

To: LaTonya Williams, Ed.D., Instructional Director
Cluster 2

Andrew Zanghi, Ed.D., Principal
Woodmore Elementary School

From: Deana Thorps, CPA, Director
Office of Internal Audit

Re: Woodmore Elementary School Financial Audit for the Period June 1, 2018 through November 30, 2025

An audit of the financial records of **Woodmore Elementary School** was completed for the period June 1, 2018, through November 30, 2025. The audit indicates that the school's financial records and procedures require improvement to be in compliance 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 principal of the school, you will be responsible for preparing an action plan by **September 15, 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*. Please forward this template as a Microsoft Word document. 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., Superintendent
Deann Collins, Ed.D., Chief of Staff
Shavonne Smith, Chief Financial Officer
Carletta Marrow, Ed.D., Chief of Schools
Kassandra Lassiter, Ed.D., Associate Superintendent, Area I
Peggy J. Harrison, CPA, Director Financial Services
Katrina Greene, School Activity Funds Support Specialist
Robin Welsh, Esq., Director, Office of Government Relations, Compliance and Procedures
Roderick Adams, Administrator, Compliance and Procedures
Janice Walters-Semple, CPA, Supervisor, Internal Audit
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PRINCE GEORGE'S COUNTY
PUBLIC SCHOOLS

School Activity Fund Report – Woodmore Elementary School

June 1, 2018 – November 30, 2025

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Internal Auditor's Draft Report

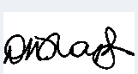
We have examined the School Activity Funds (SAF) of Woodmore Elementary School for the period June 1, 2018 through November 30, 2025. Woodmore Elementary School's principal is responsible for the administration of SAF. Our responsibility is to express an opinion based on our examination.

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 **three** findings:

- *Mismanagement of Funds Received*
- *Mismanagement of Disbursements*
- *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 November 30, 2025.



Deana Thorps, CPA, Director
Office of Internal Audit

PGCPS Internal Audit Report
School Activity Fund
Woodmore Elementary School
For Period Ended November 30, 2025

BACKGROUND

The Office of Internal Audit completed an audit of the school activity funds (SAF) for Woodmore Elementary School for the period June 1, 2018, through November 30, 2025. The audit was conducted as part of the department's annual audit plan.

This audit report includes **three** findings which occurred under the leadership of the former and current 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 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 June 1, 2018, through November 30, 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.

FINDINGS AND RECOMMENDATIONS

The audit resulted in the following findings and recommendations:

2027.01 Mismanagement of Funds Received

There were at least **12** instances of non-compliance regarding the administration of funds received:

A. ***Delinquent Deposits*** – There were at least **five** instances where funds were not deposited timely. The delinquency ranged from four to 27 days.

B. ***Inadequate Documentation*** - There were **three** instances where MTFs (361997, 464478, 508020) were not adequately supported. Documentation to support totals on MTFs was not available or did not match the total on MTFs.

C. ***Mismanagement of End of Year MTF Envelopes*** – There were **four** instances where MTF envelopes were not administered as required.

- There were **two** instances in Fiscal Year (FY) 2025 where staff members' End of Year MTF envelopes were not made available for review.

- There were **two** instances in FY 2024 where MTF envelopes tested were not signed or sealed as required.

The following criteria are established in the APM for administering funds received:

A. Section 4.5.2.2 *Guidelines for Bank Deposits* require bookkeepers to make deposits of all funds received at least every other day. However, no more than $250.00 should be kept in the building overnight.

B. Section 4.5.2.2 *Preparing Bank Deposits* - The bookkeeper is responsible for counting cash, verifying the total on the MTF and applicable attachment. *Section 6.12 Record Retention* requires all SAF records to be retained for a period of 7 years and/or until audited including the current fiscal year. The bookkeeper or financial secretary is responsible for accurately recording and reporting the school's financial transactions.

C. Section 4.5.2.2 *Collecting Funds: Completing the Monetary Transmittal Form (MTF)* – The white and yellow copies are submitted to the bookkeeper with cash. After approving an MTF, the bookkeeper returns the yellow copy to the originator. Prior to departing at year-end, faculty and program managers are to submit the pink and yellow copies of the MTF(s) in a sealed envelope (with their signature over the seal) to the designated administrator.

The following summarizes the causes of the deficiencies noted:

A. Delinquent Deposits – The principal explained various factors contributed to the late deposits, there were times when the School Funds Online (SFO) system was down and, in some instances, staff placed funds in the drop safe after hours without informing the recordkeeping staff.

B. Inadequate Documentation – The recordkeeping staff explained that staff continued receiving funds from students after the initial remittance of funds. The missing MTF supporting documentation was an oversight.

C. End of Year Envelopes – The principal explained that printout of the *Receiptees History* report was not done at the end of FY 2025, so it was not possible to detect missing MTFs envelopes. Also, the two MTF envelopes were dropped off quickly, without being checked adequately for the signature.

The following are the potential effects of the mismanagement of disbursements:

A. Delinquent deposits of funds affect the availability of funds for payments. It also increases the risk of loss to the school.

B. Inadequate financial documentation makes it difficult to verify the accuracy of transactions recorded in Student Funds Online (SFO). The ability to identify errors and possible fraud in a timely manner is also impacted.

C. Failure to comply with the procedures for managing End of Year MTF envelope submission impacts the quality of compensating evidence to substantiate funds received.

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

The principal should ensure that training is conducted for staff members and the recordkeeping staff on their responsibilities to ensure that funds are remitted and deposited as required. Specifically:

A. The recordkeeping staff must check the safe daily to identify funds lodged in their absence. Staff members must contact the recordkeeping staff the next business day after funds are lodged in the drop safe to ensure that proper reconciliation occurs.

B. The recordkeeping staff must review the MTFs and support documents for accuracy prior to processing.

C. The principal must implement procedures to facilitate compliance with the MTF envelope submission process. The Receiptee History report must be printed prior to the year-end check-out process for the principal or a designee to ensure that each staff submits their MTF envelope as required.

2027.02 Mismanagement of Disbursements

There were at least **19** instances of non-compliance regarding the administration of disbursements:

A. ***Delinquent Payment*** - There were at least **four** instances where reimbursements and/or vendor payments were not processed timely, resulting in delinquent payments ranging from **4** to **101** days.

B. ***Post Dated Approval*** - There were at least **three** instances where the principal's approval was not obtained prior to purchases being made.

C. ***Missing Checks*** – There were **12** instances where checks were not available for review (10 cancelled checks and two voiced checks).

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

A. Section 4.5.3 *Cash Disbursements* require the payment of invoices by the due date or within 30 days of receipt.

B. Section 4.5.3.1 *Pre-Approval by the Principal*, indicates that prior to ordering or purchasing goods or services, a School Funds Expenditure Form (SFEF) must be completed and signed by the principal.

C. Section 6.12 *Record Retention* requires all SAF records to be retained for a period of 7 years and/or until audited including the current fiscal year.

The following explanations were provided for the mismanagement of disbursements:

A. The principal and recordkeeping staff explained that the delinquent payments occurred when the SFO was routinely closed by the Accounting and Financial Reporting Office (AFRO).

B. The principal was sometimes late approving the check requests because of competing priorities.

C. Except for the one misplaced cancelled check the unlocated checks were processed prior to the current principal and recordkeeping staff's tenure. As such, an explanation for the remaining missing checks was not obtained.

The following are the potential effects of the mismanagement of disbursements:

A. Delinquent payments can affect the availability of funds as stated in the school's financial reports and impact the principal's ability to make fiscal decisions. It can also impact the school's relationship with vendors.

B. Failure to obtain pre-approval of the principal could result in inappropriate and unauthorized purchases.

C. When documentation to substantiate disbursement is not available for review it hinders timely detection of errors in financial records and negates the audit trail necessary for auditors to determine compliance with disbursement guidelines.

Recommendations: The following steps should be taken to improve the management of disbursements:

A. The recordkeeping staff must review the open invoice file to ensure that outstanding invoices are processed prior to SFO routine close.

B. The principal should prioritize time in their busy schedule to ensure prompt approval of SFEFs as required.

C. The principal should conduct monthly review of financial records to ensure an adequate records management system is in place that ensures retention of supporting documentation.

2026.03 Administration of Fundraisers

The school did not comply with the requirements for administering fundraisers during the audit period. The school conducted approximately **four** school-wide fundraisers during FY 2024 and FY 2025. Annual reports summarizing the school's fundraising activities were not completed for FY 2024 and FY 2025 to support compliance with the reporting requirements.

The APM Section 7.2.2 *Fundraisers* requires the principal to prepare an annual report summarizing all fundraising activities concluded during the year. The data in this annual report should be available for review by parents, other interested members of the community, and include the net amount retained as profit from each fundraising activity.

Failure to follow the reporting requirements for fundraisers constitutes non-compliance with BOE policies and procedures. In addition, it decreases the transparency of the school's fundraising activities and the associated profits to interested parents and community members.

Recommendation: The principal must establish internal controls to monitor completion of all the fundraiser reports required. The principal or a designee should complete reports at the end of the school year to summarize fundraising activities held. Required reports must be maintained on file and made available for public and auditor review.

STATUS OF PRIOR AUDIT FINDINGS

The previous audit report for Woodmore Elementary School was issued for the period ended May 31, 2018. During the previous audit, the current principal and recordkeeping staff were not assigned to their current positions. There were **nine** findings noted as a result of that audit, and **four** are repeated in the current audit as summarized below:

- **Mismanagement of Funds Received –** Conndition partially exists. **See Finding 2027.01** regarding *Mismanagement of Funds Received.*
- **Depository Safe Not on School Premises** – This condition was not observed in the current audit.
- **Mismanagement of Disbursements –** Condition still exists. **See Finding 2027.02** regarding *Mismanagement of Disbursements.*
- **Transaction Not Properly Recorded –** This condition was not observed in the current audit.
- **End of Year MTF Envelope Submission Process –** Condition still exists. **See Finding 2027.01** regarding *Mismanagement of Funds Received.*
- **Unauthorized Transfer of Funds –** This condition was not observed in the current audit.
- **Administration of Voided Checks** – This condition was not observed in the current audit.
- **Fundraising Forms Not Completed –** Condition still exists. **See Finding 2027.03** regarding *Administration of Fundraisers.*
- **Improvement Needed in Management Oversight –** This condition was not observed in the current audit.

ACKNOWLEDGEMENT

We would like to thank the principal and staff of Woodmore Elementary School for their cooperation and assistance extended during the audit.

Woodmore Elementary School
School Activity Fund
Findings Timeline
November 30, 2025

AUDIT FINDINGS	Jill Walker, Former Principal June 2018 - Jan 2021	Gail Bullocks, Former Recordkeeping staff, June 2018 - Mar 2022	Andrew Zanghi, Principal, Feb 2021 -Present	Lisa Proctor, Recordkeeping staff Dec 2022 - Present
2027.01: Mismanagement of Cash receipts			X	X
2027.02: Mismanagement of Disbursements	X	X	X	X
2027.03 Administration of Fundraisers	X	X	X	X
Total	2	2	3	3