

**Internal Audit Report**  
**Gwynn Park High School**  
**School Activity Funds**  
**For the Period Ended December 31, 2023**

Gwynn Park High School  
School Activity Funds  
Internal Audit Report  
For the Period Ended December 31, 2023

**Table of Contents**

INTERNAL AUDITOR’S REPORT .....	2
SUMMARY .....	3
OBJECTIVES .....	3
SCOPE .....	3
FINDINGS AND RECOMMENDATIONS.....	4
STATUS OF PRIOR AUDIT FINDINGS .....	9
ACKNOWLEDGEMENT .....	9

Gwynn Park High School  
School Activity Funds  
Internal Audit Report  
For the Period Ended December 31, 2023

**Internal Auditor's Report**

We have examined the School Activity Funds (SAF) of Gwynn Park High School for the period February 1, 2021, through December 31, 2023. The 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 by 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 findings:

- ***Mismanagement of Disbursements***
- ***Mismanagement of Funds Received***
- ***Records Retention***
- ***Disposition of Senior Class Accounts***
- ***Excessive Spending in Restricted Fund Accounts***

The findings resulted in a material deviation from Board of Education (BOE) policies, procedures, and the Accounting Procedures Manual for School Activity Funds (APM) requirements.

In our opinion, the SAF referred to above, requires improvement to achieve compliance with BOE policies and procedures and the APM, in all material respects, for the period ended December 31, 2023.

Janice Walters-Semple, CPA, Acting Director  
Internal Audit

Gwynn Park High School  
School Activity Funds  
Internal Audit Report  
For the Period Ended December 31, 2023

## **SUMMARY**

Internal Audit completed an audit of the school activity funds (SAF) for Gwynn Park High School for the period February 1, 2021, through December 31, 2023. The audit was conducted as part of the department's annual audit plan.

The audit indicated that the school's financial records and procedures require improvement by the Accounting Procedures Manual for School Activity Funds (APM) and Board of Education (BOE) policies and procedures.

This audit report includes **5** findings that occurred under the leadership of both the current and former principals. A listing of the findings and the personnel responsible are 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 complies with the policies and procedures of the APM and the BOE. While the audit focused on deficiencies, it is important to recognize that 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 review of bank statements, financial reports, selected and available canceled checks, and all voided checks and MTF envelopes submitted by staff for the period February 1, 2021, through December 31, 2023. In addition, selected receipts, disbursements, and supporting documentation were reviewed for the said period. Audit results were based on available documentation. Several documents were not on file for review. *(See 2024.03 Record Retention)*

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

Gwynn Park High School  
School Activity Funds  
Internal Audit Report  
For the Period Ended December 31, 2023

**FINDINGS AND RECOMMENDATIONS**

The audit resulted in the following findings and recommendations.

**2025.01: Mismanagement of Disbursements**

Cash disbursements were *not* always processed in accordance with BOE policies and procedures. Some transactions had multiple noncompliance or internal control weaknesses. The following exceptions regarding the management of disbursements were noted:

- A. *Inadequate Approval* – There were **35** instances where expenditures were not adequately approved. Both the current and former principals failed to pre-approve the School Fund Expenditure Form (SFEF) before purchases were made.
- B. *Delinquent Vendor Payments* – There were **11** instances where payments for expenditures were not remitted to vendors promptly. The range of delinquency was between **33 and 71** days.
- C. *Inadequate Supporting Documentation* – There were **24** instances where expenditures did not contain adequate supporting documentation. In some instances, there was no evidence to support the expenditure. Payments were supported with a quote or an email in other instances.

The APM provides the following guidelines regarding the administration of cash disbursements:

- A. Prior to ordering or purchasing goods or services, an SFEF must be completed and signed (approved) by the principal.
- B. Invoices are required to be paid within 30 days of receipt or by the invoice due date. Principals should review invoices and statements for past due amounts and ensure that payments are made promptly.
- C. All checks must have itemized documentation attached to the SFEFs that supports the amount of the check.

Staff members did not follow established internal controls relative to the management of disbursements. Goods and services were ordered before obtaining approval from the principal. Review of supporting documentation was not always completed prior to the issuance of checks. Also, sufficient training was not provided to staff regarding the pre-approval process for school expenditures, appropriate documentation to substantiate expenditures and timely submission of

Gwynn Park High School  
School Activity Funds  
Internal Audit Report  
For the Period Ended December 31, 2023

vendor invoices for payment. Reportedly, the principal and the recordkeeping staff did not read the APM.

Mismanagement of disbursements constitutes non-compliance with BOE policies and procedures and increases financial risk to the school and staff. Approving purchases without adequate documentation or failure to adequately approve expenditures could result in payment for goods and services that were not received and increases the school's vulnerability to potential misuse or waste of resources. Delinquent payment of invoices could result in the vendor placing the BOE's account with a collection agency where significant collection fees could be assessed.

**Recommendations:** The principal and recordkeeping staff must perform the following to improve the administration of disbursements:

- A. The principal must ensure that staff members are aware of the requirement for pre-approval prior to the purchase of products or services. The principal should ensure all pre-approval details are provided on SFEFs before approving expenditures. Staff members must be held accountable for compliance.
- B. The principal and recordkeeping staff must constantly review open invoice files to ensure that vendor payments are issued timely, within 30 days of receipt, or by the invoice due date. Staff members must be reminded of their responsibility to promptly submit vendor invoices for payments.
- C. Internal controls must be established to ensure that all SFEFs include adequate supporting documentation before issuance of vendor payments.

**2025:02 Mismanagement of Funds Received**

Collections reviewed were *not* always processed according to BOE policies and procedures. Some transactions had multiple noncompliance or internal control weaknesses. The following exceptions regarding the management of funds received were noted:

- A. ***Inadequate Supporting Documentation*** - There were **22** instances where collections were not properly supported or the MTFs to support collections were not entirely completed.
- B. ***Delinquent Deposit*** – There were **4** instances where deposits were not made promptly. The delinquency ranged between **5** and **13** days.
- C. ***Misclassification of Funds Received*** - There were **2** instances where deposits were not accurately recorded in the accounting system.

Gwynn Park High School  
School Activity Funds  
Internal Audit Report  
For the Period Ended December 31, 2023

The APM provides the following guidelines regarding the administration of funds received:

- A. MTFs should be supported with student remittance forms, fundraiser forms, or other documentation that shows the source and purpose of funds. All funds collected should be remitted to the recordkeeping staff and properly supported with approved MTFs.
- B. Deposits of all funds received are required at least every other day. However, no more than **\$250.00** should be kept in the building overnight. If funds are kept on hand at the school awaiting deposit, it must be kept in a secure location.
- C. Transactions should be recorded in the most specific account relating to the students' activity. If transactions fit an established category but are expected to occur frequently, it is easier to monitor and track such transactions in a separate account.

The former and current principals did not establish internal controls to ensure collections were processed as required. The recordkeeping staff did not perform verification of supporting documentation before accepting and approving MTFs and making deposits. School staff were not held accountable for remitting funds to the recordkeeping staff on the day of collection. The 2 instances of misclassification of funds received occurred due to oversight of the recordkeeping staff.

Failure to adequately perform recordkeeping responsibilities over the processing of funds received constitutes noncompliance with the requirements of the APM. Audit evidence for ensuring all funds collected were subsequently remitted and deposited was not available. Delinquent deposits of funds impact the accuracy of financial reporting upon which administrators rely to make financial decisions. Misclassification can misrepresent financial information used for decision-making by the principal leading to poor decisions.

**Recommendation:** The following corrective actions should be implemented for collections to be processed in accordance with BOE policies and procedures. The principal must familiarize himself with the APM to help ensure compliance:

- A. The recordkeeping staff must ensure that all collection documentation is adequate by verifying that all appropriate support is attached to the MTF prior to acceptance and approval.
- B. The recordkeeping staff must deposit all funds remitted daily, especially funds over **\$250.00**. Teachers must be informed that funds collected cannot be held overnight. The principal must provide the recordkeeping staff with adequate time to verify that funds collected are as indicated on the accompanying MTFs to facilitate timely deposits with the bank. The principal should perform periodic reviews of the deposit records to monitor whether deposits are made as required. The principal should hold staff members accountable for compliance.

Gwynn Park High School  
School Activity Funds  
Internal Audit Report  
For the Period Ended December 31, 2023

- C. The principal and the recordkeeping staff must work together to establish internal controls to ensure collections are recorded in the proper accounts.

**2025.03 Record Retention**

Supporting documentation to substantiate financial transactions was not available for review in the following instances:

- 21 Voided Checks,
- 7 Fund Transfer Journal Entry Proof Sheets
- 1 Monetary Transmittal Form

According to the APM Section 6.12, *Record Retention*, All SAF records must be retained for a period of 7 years and or until audited, including the current fiscal year. This includes but is not limited to, financial reports, bank statements, receipts, disbursement authorities, Monetary Transmittal Forms, School Funds Expenditure Forms, canceled checks, and contracts.

The recordkeeping staff did not maintain an adequate filing system. The principal did not provide the necessary oversight for this process. These actions have caused the school to be non-compliant with BOE policies and procedures relative to record retention.

Failure to make financial records available for audit constitutes noncompliance with BOE policies and procedures and compromises the audit trail necessary for determining compliance with applicable requirements.

**Recommendation:** The principal must ensure proper organization and custody of all records relating to SAF until they are audited. An adequate filing system must be implemented to help ensure that financial documents are properly maintained and are retrievable.

**2025.04 Disposition of Senior Class Accounts**

The following Senior Class accounts contained balances which aggregated to approximately **\$4,764.15** as of December 31, 2023.

<u>Accounts</u>	<u>Amount</u>
304.51 Class of 2021-Dues	\$379.99
304.60 Class of 2023-Dues	\$1,277.57
303.22 Class of 2022-Yearbook	\$3,106.59
	<b><u>\$4,764.15</u></b>

According to AP 3450, *Class and Club Fund Terminations*, senior class accounts cannot be extended beyond the academic life of a senior class. As a senior class nears the end of the school year, it must plan, with the approval of the principal, for the final disposition of any residual



Gwynn Park High School  
School Activity Funds  
Internal Audit Report  
For the Period Ended December 31, 2023

class funds. Class accounts represent the largest component (approximately one-fourth) of SAF. It is therefore important that there is proper budgeting, accounting, and control of class account resources.

BOE policies and procedures as established in the APM relative to the administration of class accounts were not followed. The senior class sponsor and the former principal did not ensure that a plan was not established for the final disposition of any residual class funds. This noncompliance can result in restricted funds remaining in the SAF that are not available to students.

**Recommendation:** The principal should provide a plan for disposition to the Office of Accounting and Financial Reporting for approval if the senior class officers are no longer available. A copy of the approved disposition plan should be sent to Internal Audit. The principal, recordkeeping staff, and class sponsors must familiarize themselves with the requirements for administration of senior class accounts and ensure to promptly obtain a disposition plan from class officers before graduation.

**2025.05 Excessive Spending in Restricted Fund Accounts**

The following restricted accounts contained deficits that aggregated to **(\$25,524.98)** as of December 31, 2023.

<b><u>Account #</u></b>	<b><u>Account Description</u></b>	<b><u>Amount</u></b>
437.00	Missing Funds	(\$16,902.83)
480.00	Yearbook	(\$8,603.74)
	<b>Total</b>	<b>(\$25,524.98)</b>

According to the APM, expenditures for all restricted fund accounts are limited to the amount of funds collected for those activities. However, if restricted accounts exceed the available cash, the account is insolvent. As the fiduciary agent for SAF, the principal should ensure that restricted fund accounts are always solvent.

The former principal and recordkeeping staff did not implement internal controls to monitor account balances to ensure that restricted accounts always maintained positive balances. BOE policies and procedures as established in the APM regarding the use of restricted funds were not always followed. The following are the causes for deficits in the restricted accounts with the most significant deficits:

- ***Missing Funds:*** A SAF audit issued for the period ended February 29, 2012, resulted in the prior bookkeeper being held responsible for restitution in the amount of \$16,902.83. The invoice that was sent to the prior bookkeeper was written off on November 5, 2015, because collection efforts were unsuccessful by Nationwide Credit Corp (NCC) and

Gwynn Park High School  
School Activity Funds  
Internal Audit Report  
For the Period Ended December 31, 2023

PGCPS Legal Counsel. It does not appear that this information was conveyed to the school and the deficit has been carried forward.

- **Yearbook:** A review of the Yearbook account indicated that the yearbook sponsor did not prepare a budget to serve as a benchmark for monitoring all planned activities. This resulted in mismanaged spending for yearbooks.

As a result of the deficits, students are not receiving the maximum possible benefit of the resources that should have been available to them.

**Recommendation:** The principal and recordkeeping staff should evaluate all potential expenditures regarding available resources prior to approving expenditures. Spending in the noted fund accounts must cease until the account deficits are resolved. The principal should consult with the Accounting and Financial Reporting Office regarding resolving these deficits.

### **STATUS OF PRIOR AUDIT FINDINGS**

The previous audit report for Gwynn Park High School was issued for the period ending January 31, 2021. During that period, the current principal was not in that position, however, the recordkeeping staff held that position. The previous audit report had **9** reportable conditions, of which **5** are repeated in the current audit. The following findings were noted because of the prior audit, and the status is indicated below:

- **Mismanagement of Disbursements** - Condition still exists. See **Finding 2024.01** regarding *Mismanagement of Disbursements*.
- **Administration of Voided Checks** - Controls appear to be working.
- **Mismanagement of Funds Received** - Condition still exists. See **Finding 2024.02** regarding *Mismanagement of Funds Received*
- **Excessive Spending in Restricted Accounts** - Condition still exists. See **Finding 2024.05** regarding *Excessive Spending in Restricted Accounts*
- **Record Retention** - Condition still exists. See **Finding 2024.03** regarding *Record Retention*
- **Administration of Sales Tax** - Controls appear to be working
- **Delinquent Monthly Bank Reconciliations** - Controls appear to be working
- **Wholesale Membership Cards** - Controls appear to be working.

Gwynn Park High School  
School Activity Funds  
Internal Audit Report  
For the Period Ended December 31, 2023

- **Disposition of Senior Class Accounts\_-** Condition still exists. See **Finding 2024.04** regarding *Disposition of Senior Class Accounts*.

**ACKNOWLEDGEMENT**

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



Gwynn ParkHigh School  
Student Activities Funds  
Audit Report Appendix - Findings Timeline  
12/31/2023

AUDIT FINDINGS	Daisy Nichols, Current Principal	Dr. Melissa McGuire, Former Principal	Regina Thompson, Current Financial Recordkeeping Staff
2025.01: Mismanagement of Disbursements	X	X	X
2025.02 Mismanagement of Funds Received	X	X	X
2025.03 Record Retention	X	X	X
2025.04 Disposition of Senior Class Accounts		X	X
2025.05 Excessive Spending in Restricted Fund Accounts		X	X
Total	3	5	5

AK

8/28/24

Prince George's County Public Schools  
Internal Audit Department  
School/Office: Gwynn Park High School – School Activity Funds  
Response Due Date: August 29, 2024

	Findings	Recommendations	Action Plan	Corrective Action Date	STATUS Implemented Partially Implemented Not Implemented
2025.01: Mismanagement of Disbursements	<p>Cash disbursements were <i>not</i> always processed in accordance with BOE policies and procedures. Some transactions had multiple noncompliance or internal control weaknesses. The following exceptions regarding the management of disbursements were noted:</p> <p><b>A. Inadequate Approval</b> – There were 35 instances where expenditures were not adequately approved. Both the current and former principals failed to pre-approve the School Fund Expenditure Form</p>	<p>The principal and recordkeeping staff must perform the following to improve the administration of disbursements:</p> <p>A. The principal must ensure that staff members are aware of the requirement for pre-approval prior to the purchase of products or services. The principal should ensure all pre-approval details are provided on SFEFs before approving expenditures. Staff members must be held accountable for compliance.</p>	<p>A. All Staff members will receive training on August 19, 2024, regarding the SAF and Accounting policies and procedures.</p> <p>A. Follow-up training, which includes a ppt. presentation will be conducted for each department reiterating accounting policies and procedures, the SAF, and pre-approvals.</p> <p>B. The principal will continue to conduct weekly meetings with the bookkeeper.</p>	<p>8/19/24</p> <p>9/30/24</p> <p>7/1/24</p>	Implemented

CFO/Principal/Director's Signature

Date 8/27/24

Naime Hopkins-Vinson

	<p>(SFEF) before purchases were made.</p> <p><b>B. Delinquent Vendor Payments</b> – There were 11 instances where payments for expenditures were not remitted to vendors promptly. The range of delinquency was between 33 and 71 days.</p> <p><b>C. Inadequate Supporting Documentation</b> – There were 24 instances where expenditures did not contain adequate supporting documentation. In some instances, there was no evidence to support the expenditure. Payments were supported with a quote or an email in other instances.</p>	<p><b>B.</b> The principal and recordkeeping staff must constantly review open invoice files to ensure that vendor payments are issued timely, within 30 days of receipt, or by the invoice due date. Staff members must be reminded of their responsibility to promptly submit vendor invoices for payments.</p> <p><b>C.</b> Internal controls must be established to ensure that all SFEFs include adequate supporting documentation before issuance of vendor payments.</p>	<p><b>C.</b> In addition, the Principal will conduct quarterly in-house audits to enhance accountability and ensure compliance.</p>		
<p>2025:02 Mismanagement of Funds Received</p>	<p>Collections reviewed were <i>not</i> always processed according to BOE policies and procedures. Some transactions had multiple noncompliance or internal control weaknesses. The following exceptions regarding the management</p>	<p>The following corrective actions should be implemented for collections to be processed in accordance with BOE policies and procedures. The principal must familiarize himself with</p>	<p><b>A.</b> The Principal will familiarize herself with BOE policies and procedures and the APM to ensure compliance.</p>	8/1/24	Implemented

CFO/Principal/Director's Signature Naama Popkins unson  
Date 8/27/24

	<p>of funds received were noted:</p> <p><b>A. Inadequate Supporting Documentation</b> - There were 22 instances where collections were not properly supported or the MTFs to support collections were not entirely completed.</p> <p><b>B. Delinquent Deposit</b> - There were 4 instances where deposits were not made promptly. The delinquency ranged between 5 and 13 days.</p> <p><b>C. Misclassification of Funds Received</b> - There were 2 instances where deposits were not accurately recorded in the accounting system.</p>	<p>the APM to help ensure compliance:</p> <p><b>A.</b> The recordkeeping staff must ensure that all collection documentation is adequate by verifying that all appropriate support is attached to the MTF before acceptance and approval.</p> <p><b>B.</b> The recordkeeping staff must deposit all funds remitted daily, especially funds over \$250.00. Teachers must be informed that funds collected cannot be held overnight. The principal must provide the recordkeeping staff with adequate time to verify that funds collected are as indicated on the accompanying MTFs to facilitate timely deposits with the bank. The principal should perform periodic reviews of the deposit records to monitor whether deposits are made as required. The principal should hold staff members</p>	<p><b>A.</b> The bookkeeper will ensure that all proper documentation is adequate by verifying/matching the amounts stated on the MTFs.</p> <p><b>B.</b> The bookkeeper will continue to make daily deposits of funds to the bank. Staff will be notified and presented information regarding the collection of funds, where they are to be dropped, and given to the bookkeeper for processing. The bookkeeper will continue to sit with staff to complete MTFs one-on-one. Progressive discipline will be implemented for all staff members who fail to comply with properly processing/depositing funds.</p> <p><b>C.</b> The Principal and the bookkeeper will continue to monitor and review collection</p>	<p>8/12/24</p> <p>8/1/24</p>	
--	---	---	--	------------------------------	--

CFO/Principal/Director's Signature Namahphunsunson  
Date 8/27/24

		accountable for compliance.	procedures established in the SAF/APM. The bookkeeper will ensure that collections are recorded in the proper accounts by performing detailed process reviews.		
		C. The principal and the recordkeeping staff must work together to establish internal controls to ensure collections are recorded in the proper accounts.			
<b>2025.03 Record Retention</b>	<p>Supporting documentation to substantiate financial transactions was not available for review in the following instances:</p> <ul style="list-style-type: none"> <li>• 21 Voided Checks,</li> <li>• 7 Fund Transfer Journal Entry Proof Sheets</li> <li>• 1 Monetary Transmittal Form</li> </ul> <p>The recordkeeping staff did not maintain an adequate filing system. The principal did not provide the necessary oversight for this process. These actions have caused the school to be non-compliant with BOE</p>	The principal must ensure proper organization and custody of all records relating to SAF until they are audited. An adequate filing system must be implemented to help ensure that financial documents are properly maintained and retrievable.	The Principal and bookkeeper will/have maintained proper organization and custody of all records in organized detailed monthly binders which are systematically stored in the bookkeeper's office. These detailed binders house all necessary financial documentation. The 21 voided checks, 7 fund transfer Journal Entry Proof sheets, and MTF mentioned in this column were present in these binders and not in one folder as the auditor requested how he would like them during the audit.	8/1/24	Implemented

CFO/Principal/Director's Signature Naima B. Muhammad  
Date 8/1/24



	policies and procedures relative to record retention.				
<b>2025.04 Disposition of Senior Class Accounts</b>	<p>According to AP 3450, <i>Class and Club Fund Terminations</i>, senior class accounts cannot be extended beyond the academic life of a senior class. As a senior class nears the end of the school year, it must plan, with the approval of the principal, for the final disposition of any residual class funds. Class accounts represent the largest component of SAF. It is therefore important that there is proper budgeting, accounting, and control of class account resources.</p> <p>BOE policies and procedures as established in the APM relative to the administration of class accounts were not followed. The senior class sponsor and the former principal did not ensure that a plan was not established for the final disposition of any residual class funds. This noncompliance can result in</p>	The principal should provide a plan for disposition to the Office of Accounting and Financial Reporting for approval if the senior class officers are no longer available. A copy of the approved disposition plan should be sent to Internal Audit. The principal, recordkeeping staff, and class sponsors must familiarize themselves with the requirements for the administration of senior class accounts and ensure promptly obtain a disposition plan from class officers before graduation.	The Principal will develop a disposition plan for the Office of Accounting and Financial Reporting by June 15, 2024, to address any remaining funds for the class of 2024. The Principal, bookkeeper, and class sponsors will continue to familiarize themselves with the requirements for the administration of senior class accounts and ensure that the disposition plan is written and utilized before class officers graduate.	6/15/24	Implemented

CFO/Principal/Director's Signature

Date

*Naamah Munson*

	restricted funds remaining in the SAF that are not available to students.				
<b>2025.05 Excessive Spending in Restricted Fund Accounts</b>	<p>The former principal and recordkeeping staff did not implement internal controls to monitor account balances to ensure that restricted accounts always maintained positive balances. BOE policies and procedures as established in the APM regarding the use of restricted funds were not always followed. The following are the causes for deficits in the restricted accounts with the most significant deficits:</p> <p><b>Missing Funds:</b> A SAF audit issued for the period ended February 29, 2012, resulted in the prior bookkeeper being held responsible for restitution in the amount of \$16,902.83. The invoice that was sent to the prior bookkeeper was written off on November 5, 2015, because collection efforts were unsuccessful by Nationwide Credit Corp</p>	The principal and recordkeeping staff should evaluate all potential expenditures regarding available resources prior to approving expenditures. Spending in the noted fund accounts must cease until the account deficits are resolved. The principal should consult with the Accounting and Financial Reporting Office regarding resolving these deficits.	<p>The Principal and bookkeeper will evaluate all potential expenditures regarding available resources prior to approving expenditures. This can be done by implementing a check and balance communication system set up between the Principal and bookkeeper.</p> <p>The Principal will contact the SFO coordinator in regard to resolving these deficits.</p> <p>In regard to the missing funds, a previous audit dated January 31, 2021, indicated a negative balance of \$16,902.83. These missing funds resulted from an allegation of a previous employee's mismanagement of funds. As a result of the investigation, the BOE wrote off the funds. The Prince George's County Public Schools Accounting Office never took action based on the letter sent by the former Principal requesting that the negative balance be removed</p>	8/16/24	Implemented

CFO/Principal/Director's Signature Naima Dupont-Lindon

Date 8/24/24

	<p>(NCC) and PGCPs Legal Counsel. It does not appear that this information was conveyed to the school and the deficit has been carried forward.</p> <p><b>Yearbook:</b> A review of the Yearbook account indicated that the yearbook sponsor did not prepare a budget to serve as a benchmark for monitoring all planned activities. This resulted in mismanaged spending for yearbooks.</p> <p>As a result of the deficits, students are not receiving the maximum possible benefit of the resources that should have been available to them.</p>		<p>from the school's (Gwynn Park HS) SAF.</p> <p>The yearbook sponsor will prepare a budget to serve as a benchmark for monitoring all planned activities.</p>		

CFO/Principal/Director's Signature Naima Thompson  
Date 8/29/24