

**VOLUSIA COUNTY SCHOOL BOARD
INTERNAL ACCOUNTS**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

JUNE 30, 2022

**VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
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JUNE 30, 2022**

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INDEPENDENT AUDITORS' REPORT

To the Volusia County School Board:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the internal accounts special revenue fund (Internal Accounts) of the Volusia County School Board (the Board), as of and for the year ended June 30, 2022, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the Internal Accounts as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Board and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

The Board's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Internal Accounts' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Internal Accounts' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Internal Accounts' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Emphasis of Matter

As discussed in Note (1)(a), the financial statements present only the Internal Accounts and do not purport to, and do not, present fairly the financial position of the Board, as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Supplementary Information

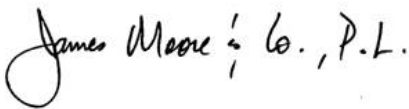
Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Internal Accounts' financial statements. The combining schedule of revenues, expenditures, and changes in fund balance is presented for purposes of additional analysis and are not a required part of the financial statements.

The combining schedule of revenues, expenditures, and changes in fund balance is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining schedule of revenues, expenditures, and changes in fund balance is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 9, 2022, on our consideration of the Internal Accounts' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Internal Accounts' internal control over financial reporting and compliance.

Daytona Beach, Florida
November 9, 2022



James Moore & Co., P.L.

VOLUSIA COUNTY SCHOOL BOARD - INTERNAL ACCOUNTS
INTERNAL ACCOUNTS
BALANCE SHEET
JUNE 30, 2022

	Total Schools
ASSETS	
Cash and cash equivalents	\$ 5,295,823
Investments	1,995,798
Prepaid items	11,000
Total assets	\$ 7,302,621
LIABILITIES	
Due to other funds	\$ 373,865
FUND BALANCE	
Restricted for internal accounts	6,928,756
TOTAL LIABILITIES AND FUND BALANCE	\$ 7,302,621

The accompanying notes to financial statements are an integral part of this statement.

VOLUSIA COUNTY SCHOOL BOARD - INTERNAL ACCOUNTS
INTERNAL ACCOUNTS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2022

	Total Schools
Revenues	
Athletics	\$ 2,781,799
Music	390,306
Classes	2,833,815
Clubs	974,194
Departments	906,627
Trust accounts	1,499,191
General	2,569,728
Total revenues	11,955,660
Expenditures	
Athletics	2,582,080
Music	412,889
Classes	2,764,655
Clubs	837,981
Departments	800,776
Trust accounts	1,348,770
General	2,317,943
Total expenditures	11,065,094
Change in fund balance	890,566
Fund balance, beginning of year	6,038,190
Fund balance, end of year	\$ 6,928,756

The accompanying notes to financial statements are an integral part of this statement.

VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

(1) **Summary of Significant Accounting Policies:**

The following is a summary of the more significant accounting policies and practices of the Volusia County School Board Internal Accounts (the Internal Accounts), which affect significant elements of the accompanying financial statements.

(a) **Organization**—The Internal Accounts represent assets collected and expended for providing necessary and proper services and materials for school activities as established and approved by the Volusia County School Board (the School Board), which is composed of five elected members. The Superintendent of Schools is the executive officer of the Board. The School Board is part of the State of Florida system of public education under the general direction and control of the State Board of Education. The cash funds included in the internal activity funds are the property of the various departments, clubs, and projects, and not that of the School Board. However, once these funds are collected by District personnel and subsequently deposited into the respective internal activity fund bank accounts, the cash receipts and subsequent disposition of all funds must comply with the guidelines and requirements of the Florida Department of Education and the School Board. The Internal Accounts are included as special revenue funds in the School Board’s financial statements. The accompanying financial statements present only the Internal Accounts and are not intended to present fairly the financial position and results of operations of the School Board, in conformity with accounting principles generally accepted in the United States of America.

(b) **Measurement focus and basis of accounting**—The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

Governmental fund financial statements are prepared utilizing the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become susceptible to accrual, that is, both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

(c) **Cash and cash equivalents**—Cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

(d) **Investments**—Investments consist of the Internal Accounts’ cumulative interest in the School Board’s pooled investment account. A detailed breakdown of the underlying investments in the pooled account can be found in the School Board’s financial statements.

(e) **Revenues**—Revenues consist of amounts raised by student organizations through various fundraising activities (yearbook sales, charity events, sporting events, etc.). Revenue is recognized when it is both measurable and available.

VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

(1) **Summary of Significant Accounting Policies:** (Continued)

(f) **Use of estimates**—The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

(g) **Fund equity**—In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the Board is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Those classifications are as follows:

Nonspendable – amounts not available to be spent or not in spendable form, such as inventory and prepaid items.

Restricted – amounts constrained to specific purposes by their providers (such as grantors and higher levels of government), through constitutional provisions or by enabling legislation.

Committed – amounts constrained to specific purposes based on actions taken by the Board through ordinance.

Assigned – amounts the Board intends to use for a specific purpose. Intent can be expressed by the Board or by an official or body which the Board delegates authority.

Unassigned – amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted resources are available; the Board considers restricted funds to have been spent first. When expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Board considers amounts to have been spent first out of committed funds, then assigned funds and finally, unassigned funds, as needed.

(2) **Concentrations of Credit Risk:**

All Internal Accounts cash balances were covered by Federal depository insurance or by collateral held by the Board's custodial bank which is pledged to a state trust fund that provides security for amounts held in excess of FDIC coverage in accordance with the Florida Security for Deposits Act Chapter 280, Florida Statutes.

The Florida Security for Public Deposits Act established guidelines for qualification and participation by banks and savings associations, procedures for the administration of the collateral requirements and characteristics of eligible collateral.

(3) **Investments:**

The Internal Accounts is a member of Florida PRIME, the Local Government Surplus Funds Trust Fund Investment Pool (the Pool), that is administered by the State Board of Administration of Florida (SBA). This pool is a "2a-7 like" pool, which has the characteristics of a money market fund. Therefore, the fair value of investments held at the State Board of Administration Pool is the same as the fair value of the pooled shares. The Regulatory Oversight of the Local Government Surplus Funds Trust fund is governed by Ch. 19-7 of the Florida Administrative Code, which identifies the Rules for the State Board of Administration.

VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

(3) **Investments:** (Continued)

These rules provide guidance and establish the general procedure for the administration of the Local Government Surplus Funds Trust Fund. The Local Government Surplus Trust Fund is not a registrant with the Securities and Exchange Commission (SEC); however, the Board has adopted operating procedure consistent with the requirements for a 2a-7 fund. As of June 30, 2022, the investment pool had a weighted average of 28 days to maturity.

The Internal Accounts held no assets or investments carried at fair value at June 30, 2022, and subject to the required disclosures of GASB 72.

<u>Investment Type</u>	<u>Credit Quality Rating (S&P)</u>	<u>Carrying Value</u>	<u>Maturities (in Years)</u>		
			<u>Less Than 1</u>	<u>1-5</u>	<u>Over 5</u>
SBA funds	AAAm	\$ 1,995,798	\$ 1,995,798	\$ -	\$ -

Custodial Credit Risk: All demand deposits are held with qualified public depositories, as defined above. In the case of investments, this is the risk that, in the event of the failure of the counterparty, the Internal Accounts will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of June 30, 2022, the Internal Accounts' investment of \$1,995,798 in SBA funds are backed by the full faith and credit of the State of Florida, or explicitly guaranteed by the State of Florida.

SUPPLEMENTARY INFORMATION

**VOLUSIA COUNTY SCHOOL BOARD
INTERNAL ACCOUNTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ALL SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

	<u>Beachside Elementary</u>	<u>Blue Lake Elementary</u>	<u>Champion Elementary</u>	<u>Chisholm Elementary</u>	<u>Citrus Grove Elementary</u>	<u>Coronado Beach Elementary</u>	<u>Cypress Creek Elementary</u>	<u>DeBary Elementary</u>
Revenues								
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-	-	-
Classes	10,490	3,470	7,546	8,833	39,752	8,429	39,073	42,435
Clubs	278	-	-	2,139	4,465	4,764	2,905	25,017
Departments	6,922	7,294	8,345	10,387	22,047	9,997	36,940	17,238
Trust accounts	13,296	13,403	11,121	4,108	17,763	19,730	22,140	29,931
General	39,717	12,046	27,517	33,438	45,485	12,869	38,537	63,368
Total revenues	<u>70,703</u>	<u>36,213</u>	<u>54,529</u>	<u>58,905</u>	<u>129,512</u>	<u>55,789</u>	<u>139,595</u>	<u>177,989</u>
Expenditures								
Athletics	-	-	-	-	-	-	-	-
Music	-	-	-	-	-	-	-	-
Classes	9,677	3,303	7,768	8,697	39,098	9,767	36,427	42,768
Clubs	1,530	-	183	1,516	5,201	4,725	2,047	19,405
Departments	6,168	3,553	8,081	6,869	21,398	5,856	28,513	19,129
Trust accounts	13,332	9,159	6,350	3,422	17,797	1,405	56,179	23,978
General	33,007	8,353	45,661	16,984	55,627	8,689	32,450	47,674
Total expenditures	<u>63,714</u>	<u>24,368</u>	<u>68,043</u>	<u>37,488</u>	<u>139,121</u>	<u>30,442</u>	<u>155,616</u>	<u>152,954</u>
Change in fund balance	<u>6,989</u>	<u>11,845</u>	<u>(13,514)</u>	<u>21,417</u>	<u>(9,609)</u>	<u>25,347</u>	<u>(16,021)</u>	<u>25,035</u>
Fund balance, beginning of year	19,217	21,667	59,898	53,112	54,782	13,965	115,587	40,492
Fund balance, end of year	<u>\$ 26,206</u>	<u>\$ 33,512</u>	<u>\$ 46,384</u>	<u>\$ 74,529</u>	<u>\$ 45,173</u>	<u>\$ 39,312</u>	<u>\$ 99,566</u>	<u>\$ 65,527</u>

**VOLUSIA COUNTY SCHOOL BOARD
INTERNAL ACCOUNTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ALL SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

	<u>Deltona Lakes Elementary</u>	<u>Discovery Elementary</u>	<u>Edgewater Public Elementary</u>	<u>Edith I. Starke Elementary</u>	<u>Enterprise Elementary</u>	<u>Forest Lake Elementary</u>	<u>Freedom Elementary</u>	<u>Friendship Elementary</u>
Revenues								
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-	-	-
Classes	8,418	26,387	16,597	7,060	17,817	25,981	45,412	-
Clubs	-	1,301	5,920	305	1,911	2,668	609	-
Departments	13,302	13,642	11,040	2,199	10,315	9,817	17,916	5,580
Trust accounts	7,963	5,341	9,197	16,675	16,026	2,509	6,201	5,054
General	14,227	20,265	31,982	20,466	9,591	21,868	10,196	5,220
Total revenues	<u>43,910</u>	<u>66,936</u>	<u>74,736</u>	<u>46,705</u>	<u>55,660</u>	<u>62,843</u>	<u>80,334</u>	<u>15,854</u>
Expenditures								
Athletics	-	-	-	-	-	-	-	-
Music	-	-	-	-	-	-	-	-
Classes	8,412	25,686	16,511	6,708	17,826	25,308	44,946	-
Clubs	1	990	5,344	453	1,939	1,516	1,078	105
Departments	11,623	12,617	10,528	6,979	10,693	9,363	18,002	5,587
Trust accounts	5,211	4,828	10,051	14,644	14,075	2,052	6,672	2,928
General	15,973	20,609	14,594	20,579	12,157	14,342	18,811	5,271
Total expenditures	<u>41,220</u>	<u>64,730</u>	<u>57,028</u>	<u>49,363</u>	<u>56,690</u>	<u>52,581</u>	<u>89,509</u>	<u>13,891</u>
Change in fund balance	<u>2,690</u>	<u>2,206</u>	<u>17,708</u>	<u>(2,658)</u>	<u>(1,030)</u>	<u>10,262</u>	<u>(9,175)</u>	<u>1,963</u>
Fund balance, beginning of year	54,870	10,763	23,459	20,707	10,066	26,885	38,753	12,924
Fund balance, end of year	<u>\$ 57,560</u>	<u>\$ 12,969</u>	<u>\$ 41,167</u>	<u>\$ 18,049</u>	<u>\$ 9,036</u>	<u>\$ 37,147</u>	<u>\$ 29,578</u>	<u>\$ 14,887</u>

**VOLUSIA COUNTY SCHOOL BOARD
INTERNAL ACCOUNTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ALL SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

	<u>George Marks Elementary</u>	<u>Horizon Elementary</u>	<u>Indian River Elementary</u>	<u>Louise S. McInnis Elementary</u>	<u>Manatee Cove Elementary</u>	<u>Orange City Elementary</u>	<u>Ormond Elementary</u>	<u>Ortona Elementary</u>
Revenues								
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-	-	-
Classes	16,614	24,036	24,564	19,346	23,671	13,676	20,250	-
Clubs	195	-	3,463	1,095	2,313	-	3,055	-
Departments	16,233	14,763	13,526	11,415	11,019	12,303	6,976	-
Trust accounts	26,623	6,478	9,141	6,367	4,651	7,447	5,950	-
General	23,576	6,130	32,131	24,793	17,785	26,322	9,018	8
Total revenues	<u>83,241</u>	<u>51,407</u>	<u>82,825</u>	<u>63,016</u>	<u>59,439</u>	<u>59,748</u>	<u>45,249</u>	<u>8</u>
Expenditures								
Athletics	-	-	-	-	-	-	-	-
Music	-	-	-	-	-	-	-	-
Classes	16,216	24,918	24,217	17,981	25,371	14,226	20,058	1,061
Clubs	848	-	3,715	306	2,301	46	2,494	226
Departments	16,711	13,622	9,199	10,310	14,759	9,141	6,115	214
Trust accounts	25,551	6,435	8,097	3,673	5,557	8,243	5,191	1,284
General	23,910	12,843	21,841	36,184	14,426	21,288	9,272	8,196
Total expenditures	<u>83,236</u>	<u>57,818</u>	<u>67,069</u>	<u>68,454</u>	<u>62,414</u>	<u>52,944</u>	<u>43,130</u>	<u>10,981</u>
Change in fund balance	<u>5</u>	<u>(6,411)</u>	<u>15,756</u>	<u>(5,438)</u>	<u>(2,975)</u>	<u>6,804</u>	<u>2,119</u>	<u>(10,973)</u>
Fund balance, beginning of year	31,802	67,229	106,556	39,073	40,290	46,543	38,606	10,973
Fund balance, end of year	<u>\$ 31,807</u>	<u>\$ 60,818</u>	<u>\$ 122,312</u>	<u>\$ 33,635</u>	<u>\$ 37,315</u>	<u>\$ 53,347</u>	<u>\$ 40,725</u>	<u>\$ -</u>

**VOLUSIA COUNTY SCHOOL BOARD
INTERNAL ACCOUNTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ALL SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

	<u>Osteen Elementary</u>	<u>Palm Terrace Elementary</u>	<u>Pathways Elementary</u>	<u>Pierson Elementary</u>	<u>Pine Trail Elementary</u>	<u>Port Orange Elementary</u>	<u>Pride Elementary</u>	<u>R.J. Longstreet Elementary</u>
Revenues								
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-	-	-
Classes	17,028	1,167	70,090	13,496	17,134	1,961	-	5,561
Clubs	300	-	100	-	-	430	-	1,422
Departments	11,099	4,196	16,195	11,286	17,728	8,801	5,528	17,309
Trust accounts	3,863	7,874	32,829	3,693	26,828	18,456	8,197	19,310
General	6,730	12,300	31,945	5,883	14,949	62,985	33,780	6,917
Total revenues	<u>39,020</u>	<u>25,537</u>	<u>151,159</u>	<u>34,358</u>	<u>76,639</u>	<u>92,633</u>	<u>47,505</u>	<u>50,519</u>
Expenditures								
Athletics	-	-	-	-	-	-	-	-
Music	-	-	-	-	24	-	14	-
Classes	17,303	675	72,471	13,752	22,946	2,990	35	5,822
Clubs	74	85	198	-	-	899	43	1,621
Departments	10,828	3,256	18,352	10,179	19,065	8,881	5,667	14,541
Trust accounts	4,270	9,917	29,456	2,865	12,117	20,603	8,678	14,320
General	8,722	6,499	22,231	7,410	11,158	52,548	24,591	13,118
Total expenditures	<u>41,197</u>	<u>20,432</u>	<u>142,708</u>	<u>34,206</u>	<u>65,310</u>	<u>85,921</u>	<u>39,028</u>	<u>49,422</u>
Change in fund balance	<u>(2,177)</u>	<u>5,105</u>	<u>8,451</u>	<u>152</u>	<u>11,329</u>	<u>6,712</u>	<u>8,477</u>	<u>1,097</u>
Fund balance, beginning of year	15,984	26,376	26,872	18,765	49,101	102,259	14,894	38,389
Fund balance, end of year	<u>\$ 13,807</u>	<u>\$ 31,481</u>	<u>\$ 35,323</u>	<u>\$ 18,917</u>	<u>\$ 60,430</u>	<u>\$ 108,971</u>	<u>\$ 23,371</u>	<u>\$ 39,486</u>

**VOLUSIA COUNTY SCHOOL BOARD
INTERNAL ACCOUNTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ALL SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

	<u>Read Patillo Elementary</u>	<u>South Daytona Elementary</u>	<u>Spirit Elementary</u>	<u>Spruce Creek Elementary</u>	<u>Sugar Mill Elementary</u>	<u>Sunrise Elementary</u>	<u>Sweetwater Elementary</u>	<u>Timbercrest Elementary</u>
Revenues								
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-	-	-	-	-
Classes	14,939	4,175	8,665	31,391	21,096	3,321	36,823	28,711
Clubs	-	-	2,705	915	1,262	-	-	1,374
Departments	7,254	14,162	14,829	12,716	12,706	9,284	25,193	23,739
Trust accounts	2,684	7,081	4,402	12,657	9,259	6,421	73,537	16,833
General	6,209	11,058	12,195	45,178	15,995	17,912	41,471	14,356
Total revenues	<u>31,086</u>	<u>36,476</u>	<u>42,796</u>	<u>102,857</u>	<u>60,318</u>	<u>36,938</u>	<u>177,024</u>	<u>85,013</u>
Expenditures								
Athletics	-	-	-	-	-	-	-	-
Music	-	-	-	-	-	-	-	-
Classes	14,899	3,371	7,829	29,104	19,809	2,941	42,445	29,195
Clubs	-	-	2,274	908	1,145	-	273	1,190
Departments	6,677	10,017	19,683	12,682	9,686	7,837	35,395	15,264
Trust accounts	2,120	4,249	2,981	7,602	3,772	3,932	32,343	14,256
General	3,469	7,850	17,565	33,456	12,219	16,850	34,105	15,844
Total expenditures	<u>27,165</u>	<u>25,487</u>	<u>50,332</u>	<u>83,752</u>	<u>46,631</u>	<u>31,560</u>	<u>144,561</u>	<u>75,749</u>
Change in fund balance	<u>3,921</u>	<u>10,989</u>	<u>(7,536)</u>	<u>19,105</u>	<u>13,687</u>	<u>5,378</u>	<u>32,463</u>	<u>9,264</u>
Fund balance, beginning of year	109,742	30,112	29,136	49,180	35,890	24,691	50,452	19,790
Fund balance, end of year	<u>\$ 113,663</u>	<u>\$ 41,101</u>	<u>\$ 21,600</u>	<u>\$ 68,285</u>	<u>\$ 49,577</u>	<u>\$ 30,069</u>	<u>\$ 82,915</u>	<u>\$ 29,054</u>

**VOLUSIA COUNTY SCHOOL BOARD
INTERNAL ACCOUNTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ALL SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

	<u>Tomoka Elementary</u>	<u>Turie T. Small Elementary</u>	<u>Volusia Pines Elementary</u>	<u>Westside Elementary</u>	<u>Woodward Ave. Elementary</u>	<u>Total Elementary Schools</u>	<u>Campbell Middle</u>	<u>Creekside Middle</u>
Revenues								
Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,015	\$ 16,010
Music	-	-	-	-	-	-	2,910	15,083
Classes	15,874	1,945	4,658	1,184	28,225	777,301	7,930	126,190
Clubs	1,225	-	2,357	-	-	74,493	2,146	15,382
Departments	13,957	1,753	12,961	3,539	10,006	543,457	-	38,378
Trust accounts	54,899	9,625	4,462	9,346	4,573	603,944	14,968	21,838
General	27,371	5,656	3,182	19,893	17,946	960,466	4,615	63,116
Total revenues	<u>113,326</u>	<u>18,979</u>	<u>27,620</u>	<u>33,962</u>	<u>60,750</u>	<u>2,959,661</u>	<u>47,584</u>	<u>295,997</u>
Expenditures								
Athletics	-	-	-	-	-	-	10,011	15,937
Music	-	-	-	-	-	38	4,609	15,619
Classes	14,741	78	4,583	1,576	31,035	784,550	2,012	125,738
Clubs	541	181	1,395	67	-	66,863	1,969	15,935
Departments	12,138	4,227	12,977	2,799	10,455	515,636	361	21,888
Trust accounts	42,818	6,114	6,394	12,664	6,142	503,727	8,972	16,942
General	26,339	5,428	15,941	17,665	15,550	887,299	8,887	57,690
Total expenditures	<u>96,577</u>	<u>16,028</u>	<u>41,290</u>	<u>34,771</u>	<u>63,182</u>	<u>2,758,113</u>	<u>36,821</u>	<u>269,749</u>
Change in fund balance	<u>16,749</u>	<u>2,951</u>	<u>(13,670)</u>	<u>(809)</u>	<u>(2,432)</u>	<u>201,548</u>	<u>10,763</u>	<u>26,248</u>
Fund balance, beginning of year	60,791	21,208	38,374	10,123	25,427	1,755,775	22,203	119,617
Fund balance, end of year	<u>\$ 77,540</u>	<u>\$ 24,159</u>	<u>\$ 24,704</u>	<u>\$ 9,314</u>	<u>\$ 22,995</u>	<u>\$ 1,957,323</u>	<u>\$ 32,966</u>	<u>\$ 145,865</u>

**VOLUSIA COUNTY SCHOOL BOARD
INTERNAL ACCOUNTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ALL SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

	<u>David C. Hinson Middle</u>	<u>DeLand Middle</u>	<u>Deltona Middle</u>	<u>Galaxy Woods Middle</u>	<u>Heritage Middle</u>	<u>New Smyrna Middle</u>	<u>Ormond Middle</u>	<u>River Springs Middle</u>
Revenues								
Athletics	\$ 8,775	\$ 11,242	\$ 6,992	\$ 9,592	\$ 7,665	\$ 8,558	\$ 10,665	\$ 9,928
Music	10,010	3,838	46,969	16,907	12,727	795	14,180	10,701
Classes	62,085	79,607	74,594	50,898	45,528	143,782	84,929	133,474
Clubs	8,324	22,906	7,227	13,780	6,974	14,083	740	6,680
Departments	29,636	20,400	5,399	27,402	19,342	32,125	39,435	25,821
Trust accounts	19,351	13,354	20,873	9,953	33,355	23,355	9,594	11,867
General	20,426	25,307	14,644	28,274	12,991	24,639	31,996	18,943
Total revenues	<u>158,607</u>	<u>176,654</u>	<u>176,698</u>	<u>156,806</u>	<u>138,582</u>	<u>247,337</u>	<u>191,539</u>	<u>217,414</u>
Expenditures								
Athletics	5,415	7,246	2,188	6,195	8,931	3,620	12,541	5,828
Music	14,463	4,061	44,701	18,148	13,309	268	14,185	10,089
Classes	61,911	75,680	69,058	49,740	42,140	144,604	80,286	127,422
Clubs	6,316	24,922	8,570	11,361	6,872	13,897	446	6,192
Departments	28,560	15,395	6,399	28,414	15,000	19,203	34,266	21,146
Trust accounts	8,446	6,921	21,006	10,561	25,073	20,210	10,648	11,392
General	22,107	24,481	22,557	37,337	19,401	38,689	23,750	24,636
Total expenditures	<u>147,218</u>	<u>158,706</u>	<u>174,479</u>	<u>161,756</u>	<u>130,726</u>	<u>240,491</u>	<u>176,122</u>	<u>206,705</u>
Change in fund balance	<u>11,389</u>	<u>17,948</u>	<u>2,219</u>	<u>(4,950)</u>	<u>7,856</u>	<u>6,846</u>	<u>15,417</u>	<u>10,709</u>
Fund balance, beginning of year	80,136	75,577	96,216	60,106	82,348	145,341	52,956	110,315
Fund balance, end of year	<u>\$ 91,525</u>	<u>\$ 93,525</u>	<u>\$ 98,435</u>	<u>\$ 55,156</u>	<u>\$ 90,204</u>	<u>\$ 152,187</u>	<u>\$ 68,373</u>	<u>\$ 121,024</u>

**VOLUSIA COUNTY SCHOOL BOARD
INTERNAL ACCOUNTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ALL SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

	<u>Silver Sands Middle</u>	<u>Southwestern Middle</u>	<u>Total Middle Schools</u>	<u>Atlantic High</u>	<u>DeLand High</u>	<u>Deltona High</u>	<u>Mainland High</u>	<u>New Smyrna High</u>
Revenues								
Athletics	\$ 11,253	\$ 10,291	\$ 125,986	\$ 134,471	\$ 302,612	\$ 201,600	\$ 314,121	\$ 297,986
Music	6,734	455	141,309	31,303	7,513	32,324	54,264	23,729
Classes	31,071	69,328	909,416	101,132	110,684	73,441	124,160	90,830
Clubs	16,801	4,800	119,843	35,077	94,932	76,158	35,474	159,153
Departments	21,718	18,753	278,409	9,955	9,015	1,148	474	12,816
Trust accounts	12,181	12,015	202,704	61,966	51,277	41,684	46,215	49,039
General	41,885	18,894	305,730	87,445	186,668	134,675	76,796	135,606
Total revenues	<u>141,643</u>	<u>134,536</u>	<u>2,083,397</u>	<u>461,349</u>	<u>762,701</u>	<u>561,030</u>	<u>651,504</u>	<u>769,159</u>
Expenditures								
Athletics	6,075	10,996	94,983	124,151	246,268	185,242	292,131	277,537
Music	7,897	774	148,123	37,800	9,848	27,736	62,918	33,372
Classes	27,525	69,018	875,134	91,657	99,105	87,465	112,251	93,779
Clubs	13,144	3,337	112,961	31,598	90,501	58,968	23,991	142,880
Departments	4,931	15,608	211,171	7,285	4,265	1,069	635	10,723
Trust accounts	8,860	6,716	155,747	61,476	47,524	53,649	43,877	55,543
General	66,280	18,959	364,774	86,195	149,045	124,027	69,585	66,964
Total expenditures	<u>134,712</u>	<u>125,408</u>	<u>1,962,893</u>	<u>440,162</u>	<u>646,556</u>	<u>538,156</u>	<u>605,388</u>	<u>680,798</u>
Change in fund balance	<u>6,931</u>	<u>9,128</u>	<u>120,504</u>	<u>21,187</u>	<u>116,145</u>	<u>22,874</u>	<u>46,116</u>	<u>88,361</u>
Fund balance, beginning of year	91,262	18,157	954,234	224,915	552,870	312,353	75,772	473,713
Fund balance, end of year	<u>\$ 98,193</u>	<u>\$ 27,285</u>	<u>\$ 1,074,738</u>	<u>\$ 246,102</u>	<u>\$ 669,015</u>	<u>\$ 335,227</u>	<u>\$ 121,888</u>	<u>\$ 562,074</u>

**VOLUSIA COUNTY SCHOOL BOARD
INTERNAL ACCOUNTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ALL SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

	<u>Pine Ridge High</u>	<u>Seabreeze High</u>	<u>Spruce Creek High</u>	<u>University High</u>	<u>Total High Schools</u>	<u>Holly Hill School</u>	<u>Riverview Learning Center</u>
Revenues							
Athletics	\$ 183,779	\$ 323,314	\$ 521,399	\$ 243,424	\$ 2,522,706	\$ 9,777	\$ -
Music	38,693	31,068	13,570	2,075	234,539	3,025	-
Classes	75,614	128,096	249,287	114,782	1,068,026	34,915	-
Clubs	78,129	62,824	84,134	105,628	731,509	2,047	-
Departments	2,236	1,392	15,251	17,496	69,783	5,151	-
Trust accounts	44,928	58,910	161,767	86,408	602,194	6,338	1,157
General	126,160	88,795	237,823	127,742	1,201,710	26,142	3,066
Total revenues	<u>549,539</u>	<u>694,399</u>	<u>1,283,231</u>	<u>697,555</u>	<u>6,430,467</u>	<u>87,395</u>	<u>4,223</u>
Expenditures							
Athletics	147,496	313,659	514,035	252,151	2,352,670	5,882	-
Music	40,268	26,514	11,915	1,770	252,141	1,836	-
Classes	73,843	95,962	250,936	123,425	1,028,423	34,546	-
Clubs	59,076	55,411	64,229	84,321	610,975	1,731	-
Departments	756	1,752	15,667	18,333	60,485	2,945	-
Trust accounts	34,825	88,808	165,957	63,273	614,932	11,160	2,023
General	79,224	83,302	219,517	92,538	970,397	26,714	6,832
Total expenditures	<u>435,488</u>	<u>665,408</u>	<u>1,242,256</u>	<u>635,811</u>	<u>5,890,023</u>	<u>84,814</u>	<u>8,855</u>
Change in fund balance	<u>114,051</u>	<u>28,991</u>	<u>40,975</u>	<u>61,744</u>	<u>540,444</u>	<u>2,581</u>	<u>(4,632)</u>
Fund balance, beginning of year	243,189	337,304	526,885	376,433	3,123,434	36,143	20,914
Fund balance, end of year	<u>\$ 357,240</u>	<u>\$ 366,295</u>	<u>\$ 567,860</u>	<u>\$ 438,177</u>	<u>\$ 3,663,878</u>	<u>\$ 38,724</u>	<u>\$ 16,282</u>

**VOLUSIA COUNTY SCHOOL BOARD
INTERNAL ACCOUNTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ALL SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)**

	T. Dewitt Taylor Middle-High	Volusia Online Learning	Total Other Units	District Total
Revenues				
Athletics	\$ 123,330	\$ -	\$ 133,107	\$ 2,781,799
Music	11,433	-	14,458	390,306
Classes	44,157	-	79,072	2,833,815
Clubs	46,302	-	48,349	974,194
Departments	9,827	-	14,978	906,627
Trust accounts	49,657	33,197	90,349	1,499,191
General	56,875	15,739	101,822	2,569,728
Total revenues	<u>341,581</u>	<u>48,936</u>	<u>482,135</u>	<u>11,955,660</u>
Expenditures				
Athletics	128,545	-	134,427	2,582,080
Music	10,751	-	12,587	412,889
Classes	42,002	-	76,548	2,764,655
Clubs	45,451	-	47,182	837,981
Departments	10,539	-	13,484	800,776
Trust accounts	48,520	12,661	74,364	1,348,770
General	47,473	14,454	95,473	2,317,943
Total expenditures	<u>333,281</u>	<u>27,115</u>	<u>454,065</u>	<u>11,065,094</u>
Change in fund balance	<u>8,300</u>	<u>21,821</u>	<u>28,070</u>	<u>890,566</u>
Fund balance, beginning of year	147,690	-	204,747	6,038,190
Fund balance, end of year	<u><u>\$ 155,990</u></u>	<u><u>\$ 21,821</u></u>	<u><u>\$ 232,817</u></u>	<u><u>\$ 6,928,756</u></u>



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Volusia County School Board:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the balance sheet as of June 30, 2022, and statement of revenues, expenditures, and changes in fund balance for the year then ended, and the related notes to the financial statements, which collectively comprise the Volusia County School Board Internal Accounts' (the Internal Accounts) financial statements, and have issued our report thereon dated November 9, 2022.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Internal Accounts' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Internal Accounts' internal control. Accordingly, we do not express an opinion on the effectiveness of the Internal Accounts' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and recommendations at item 2022-001, which we consider to be a significant deficiency.

During our audit, we became aware of certain matters that are opportunities for strengthening internal controls and operating efficiency. Our comments regarding these matters are described in the accompanying schedule of findings and recommendations at item 2022-002.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Internal Accounts' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

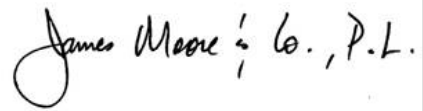
Management's Response to Findings

Management's response to the findings identified in our audit are described starting on page 35. The response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Daytona Beach, Florida
November 9, 2022

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive style and is contained within a thin black rectangular border.

**VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2022**

The following is a summary of all findings and recommendations related to the audit of the Internal Accounts for the year ended June 30, 2022:

2022-001 Compliance with Policies and Procedures – Mainland High School—We noted that Mainland High School was unable to provide support for a number of transactions selected for testing. Of the 27 disbursements selected for testing, the school was unable to provide supporting documentation for 11 disbursements to support approval of purchases. Out of these 11 disbursements, 10 were for purchases made using a purchasing card. As a result, we were unable to determine if the school was in compliance with applicable statutes. We recommend that the school prepare signed commitments for all purchases prior to payment, including those made with purchasing cards, and that the signed commitments are retained as support with the receipt or invoice.

2022-002 Compliance with Policies and Procedures (School-Specific)—We noted various instances of School Board policies not being followed with regard to certain cash receipt and/or disbursement activity at various schools. We recommend the School Board and all individual schools continue to work toward ensuring that all policies and procedures are consistently followed. The items identified in our testing are summarized by school as follows:

ATLANTIC HIGH SCHOOL

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), Collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted three instances where collections from teachers were not timely turned in to the central office.

BEACHSIDE ELEMENTARY SCHOOL

No findings noted during the current year.

BLUE LAKE ELEMENTARY SCHOOL

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 19 cash receipts, we noted 18 instances where a Monies Collection Form was not properly filled out.

CAMPBELL MIDDLE SCHOOL

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), Collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 14 receipts, we noted three instances where collections from teachers were not timely turned in to the central office.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 14 cash receipts, we noted three instances where student receipts could not be provided.

**VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2022
(CONTINUED)**

Support for Ticket Sales—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III 1.4(f), for all cases in which tickets are used, ticket reports and unsold tickets must be available for audit. Any pre-numbered documents shall be accompanied by a certified statement of the numbers received. During our testing of three ticketed events, we noted three instances where unsold tickets could not be provided.

CHAMPION ELEMENTARY SCHOOL

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 15 cash receipts, we noted three instances where a Monies Collection Form could not be provided and three instances where a Monies Collection Form was not properly filled out.

CHISHOLM ELEMENTARY SCHOOL

No findings noted during the current year.

CITRUS GROVE ELEMENTARY SCHOOL

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 28 cash receipts, we noted two instances where funds were not deposited timely.

CORONADO BEACH ELEMENTARY SCHOOL

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted 1 instance where a Monies Collection Form was not properly filled out.

Approval of Fundraiser—In accordance with Volusia County District School Board Policy Manual, Number 707, Section B, prior to beginning any school fundraising event, all fundraising activities shall have the prior written approval from its sponsor and the principal (or designee) of the school. For 2 tested fundraising events, we noted one instance where written approval prior to the event could not be provided.

CREEKSIDE MIDDLE SCHOOL

No findings noted during the current year.

CYPRESS CREEK ELEMENTARY SCHOOL

No findings noted during the current year.

VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2022
(CONTINUED)

DAVID C. HINSON SR. MIDDLE SCHHOL

Approval of Purchases—In accordance with Volusia County District School Board Policy Manual, Number 702, Section III B, a signed commitment (purchase order) from the principal or designated assistant must be on file before any purchases are made. During our test of 9 disbursements, we noted one instance where the purchase order was approved after check issuance.

Approval of Fundraiser—In accordance with Volusia County District School Board Policy Manual, Number 707, Section B, prior to beginning any school fundraising event, all fundraising activities shall have the prior written approval from its sponsor and the principal (or designee) of the school. For 1 tested fundraising events, we noted one instance where written approval prior to the event could not be provided.

DEBARY ELEMENTARY SCHOOL

No findings noted during the current year.

DELAND HIGH SCHOOL

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted three instances where a Monies Collection Form was not properly filled out.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), Collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted one instance where collections from teachers were not timely turned in to the central office.

Support for Ticket Sales—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III 1.4(f), for all cases in which tickets are used, ticket reports and unsold tickets must be available for audit. Any pre-numbered documents shall be accompanied by a certified statement of the numbers received. During our testing of three ticketed events, we noted three instances where unsold tickets could not be provided.

DELAND MIDDLE SCHOOL

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted one instance where a Monies Collection Form was not properly filled out.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), Collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted five instances where collections from teachers were not timely turned in to the central office.

VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2022
(CONTINUED)

Support for Ticket Sales—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III 1.4(f), for all cases in which tickets are used, ticket reports and unsold tickets must be available for audit. Any pre-numbered documents shall be accompanied by a certified statement of the numbers received. During our testing of two ticketed events, we noted two instances where unsold tickets could not be provided.

Approval of Fundraiser—In accordance with Volusia County District School Board Policy Manual, Number 707, Section B, prior to beginning any school fundraising event, all fundraising activities shall have the prior written approval from its sponsor and the principal (or designee) of the school. For 2 tested fundraising events, we noted two instances where written approval prior to the event could not be provided.

DELTONA HIGH SCHOOL

Approval of Purchases—In accordance with Volusia County District School Board Policy Manual, Number 702, Section III B, a signed commitment (purchase order) from the principal or designated assistant must be on file before any purchases are made. During our test of 25 disbursements, we noted four instances where the purchase order was approved after check issuance.

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted one instance where funds were not deposited timely.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted one instance where a Monies Collection Form was not properly filled out.

DELTONA LAKES ELEMENTARY SCHOOL

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted one instance where funds were not deposited timely.

DELTONA MIDDLE SCHOOL

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted twenty-three instances where support for receipt could not be provided

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), Collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted two instances where collections from teachers were not timely turned in to the central office.

**VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2022
(CONTINUED)**

DISCOVERY ELEMENTARY SCHOOL

No findings noted during the current year.

EDGEWATER PUBLIC ELEMENTARY SCHOOL

No findings noted during the current year.

EDITH I. STARKE ELEMENTARY SCHOOL

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 20 cash receipts, we noted one instance where funds were not deposited timely.

ENTERPRISE ELEMENTARY SCHOOL

No findings noted during the current year.

FOREST LAKE ELEMENTARY SCHOOL

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted one instance where a student receipt was not properly filled out and two instances where a receipt was not provided to a student.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), Collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted one instance where collections from teachers were not timely turned in to the central office.

FREEDOM ELEMENTARY SCHOOL

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted eleven instances where funds were not deposited timely.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted thirteen instances where support for receipt could not be provided

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), Collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted one instance where collections from teachers were not timely turned in to the central office.

VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
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(CONTINUED)

Approval of Fundraiser—In accordance with Volusia County District School Board Policy Manual, Number 707, Section B, prior to beginning any school fundraising event, all fundraising activities shall have the prior written approval from its sponsor and the principal (or designee) of the school. For 2 tested fundraising events, we noted one instance where written approval prior to the event could not be provided.

FRIENDSHIP ELEMENTARY SCHOOL

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 7 cash receipts, we noted one instance where funds were not deposited timely.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), Collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 7 receipts, we noted one instance where collections from teachers were not timely turned in to the central office.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 7 cash receipts, we noted one instance where a receipt was not provided to a student, and one instance where a report of monies collected was not properly filled out.

Approval of Fundraiser—In accordance with Volusia County District School Board Policy Manual, Number 707, Section B, prior to beginning any school fundraising event, all fundraising activities shall have the prior written approval from its sponsor and the principal (or designee) of the school. For 2 tested fundraising events, we noted one instance where written approval prior to the event could not be provided.

GALAXY MIDDLE SCHOOL

Support for Ticket Sales—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III 1.4(f), for all cases in which tickets are used, ticket reports and unsold tickets must be available for audit. Any pre-numbered documents shall be accompanied by a certified statement of the numbers received. During our testing of three ticketed events, we noted three instances where unsold tickets could not be provided.

GEORGE W. MARKS ELEMENTARY SCHOOL

No findings noted during the current year.

HERITAGE MIDDLE SCHOOL

No findings noted during the current year.

**VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
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(CONTINUED)**

HOLLY HILL SCHOOL

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted two instances where funds were not deposited timely.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), Collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted ten instances where collections from teachers were not timely turned in to the central office.

HORIZON ELEMENTARY SCHOOL

No findings noted during the current year.

INDIAN RIVER ELEMENTARY SCHOOL

No findings noted during the current year.

LOUISE S. MCINNIS ELEMENTARY SCHOOL

No findings noted during the current year.

MAINLAND HIGH SCHOOL

Approval of Purchases—In accordance with Volusia County District School Board Policy Manual, Number 702, Section III B, a signed commitment (purchase order) from the principal or designated assistant must be on file before any purchases are made. During our test of 27 disbursements, we noted 11 instances where the purchase order was not approved or retained.

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted nine instances where funds were not deposited timely.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted four instances where a Monies Collection Form was not properly filled out or support could not be provided.

Support for Ticket Sales—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III 1.4(f), for all cases in which tickets are used, ticket reports and unsold tickets must be available for audit. Any pre-numbered documents shall be accompanied by a certified statement of the numbers received. During our testing of two ticketed events, we noted one instance where Report of Tickets was improperly filled out.

**VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2022
(CONTINUED)**

MANATEE COVE ELEMENTARY SCHOOL

Classification of Expenses—During our test of 7 disbursements, we noted one instance in which we noted inconsistencies in how expenses were classified. These inconsistencies involved the classification of janitorial related expenses. We recommend that management establish a standard policy on how to classify these expenses and consistently follow it.

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 27 cash receipts, we noted one instance where funds were not deposited timely.

NEW SMYRNA BEACH HIGH SCHOOL

No findings noted during the current year.

NEW SMYRNA BEACH MIDDLE SCHOOL

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted one instance where a Monies Collection Form was not properly filled out.

Support for Ticket Sales—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III 1.4(f), for all cases in which tickets are used, ticket reports and unsold tickets must be available for audit. Any pre-numbered documents shall be accompanied by a certified statement of the numbers received. During our testing of two ticketed events, we noted one instance where Report of Tickets was improperly filled out.

ORANGE CITY ELEMENTARY SCHOOL

No findings noted during the current year.

ORMOND BEACH ELEMENTARY SCHOOL

Classification of Expenses—During our test of 4 disbursements, we noted two instances in which we noted inconsistencies in how expenses were classified, particularly expenses related to donations account. These inconsistencies involved the classification of payroll reimbursement related expenses. We recommend that management establish a standard policy on how to classify these expenses and consistently follow it.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted one instance where support for receipt could not be provided.

**VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2022
(CONTINUED)**

ORMOND BEACH MIDDLE SCHOOL

Approval of Purchases—In accordance with Volusia County District School Board Policy Manual, Number 702, Section III B, a signed commitment (purchase order) from the principal or designated assistant must be on file before any purchases are made. During our test of 9 disbursements, we noted one instance where the purchase order was not approved.

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted two instances where funds were not deposited timely.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted sixteen instances where a Monies Collection Form was not properly filled out.

Support for Ticket Sales—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III 1.4(f), for all cases in which tickets are used, ticket reports and unsold tickets must be available for audit. Any pre-numbered documents shall be accompanied by a certified statement of the numbers received. During our testing of two ticketed events, we noted two instances where Report of Tickets was improperly filled out.

OSTEEN ELEMENTARY SCHOOL

No findings noted during the current year.

PALM TERRACE ELEMENTARY SCHOOL

No findings noted during the current year.

PATHWAYS ELEMENTARY SCHOOL

Approval of Purchases—In accordance with Volusia County District School Board Policy Manual, Number 702, Section III B, a signed commitment (purchase order) from the principal or designated assistant must be on file before any purchases are made. During our test of 14 disbursements, we noted two instances where the purchase order was not approved

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted five instances where funds were not deposited timely.

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted two instances where support for receipt could not be provided.

**VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
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(CONTINUED)**

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), Collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted one instance where collections from teachers were not timely turned in to the central office.

PIERSON ELEMENTARY SCHOOL

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 23 cash receipts, we noted two instances where a Monies Collection Form was not properly filled out.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), Collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 23 receipts, we noted one instance where collections from teachers were not timely turned in to the central office.

PINE RIDGE HIGH SCHOOL

Approval of Fundraiser—In accordance with Volusia County District School Board Policy Manual, Number 707, Section B, prior to beginning any school fundraising event, all fundraising activities shall have the prior written approval from its sponsor and the principal (or designee) of the school. For 2 tested fundraising events, we noted one instance where written approval prior to the event could not be provided.

PINE TRAIL ELEMENTARY SCHOOL

No findings noted during the current year.

PORT ORANGE ELEMENTARY SCHOOL

No findings noted during the current year.

PRIDE ELEMENTARY SCHOOL

No findings noted during the current year.

READ PATILLO ELEMENTARY SCHOOL

No findings noted during the current year.

R. J. LONGSTREET ELEMENTARY SCHOOL

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), Collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted two instances where collections from teachers were not timely turned in to the central office.

**VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2022
(CONTINUED)**

RIVER SPRINGS MIDDLE SCHOOL

No findings noted during the current year.

RIVERVIEW LEARNING CENTER

No findings noted during the current year.

SEABREEZE HIGH SCHOOL

No findings noted during the current year.

SILVER SANDS MIDDLE SCHOOL

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), Collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted two instances where collections from teachers were not timely turned in to the central office.

SOUTH DAYTONA ELEMENTARY SCHOOL

No findings noted during the current year.

SOUTHWESTERN MIDDLE SCHOOL

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted ten instances where funds were not deposited timely.

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), Collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted one instance where collections from teachers were not timely turned in to the central office.

Support for Ticket Sales—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III 1.4(f), for all cases in which tickets are used, ticket reports and unsold tickets must be available for audit. Any pre-numbered documents shall be accompanied by a certified statement of the numbers received. During our testing of two ticketed events, we noted one instance where a Ticket Report was improperly filled out.

Approval of Fundraiser—In accordance with Volusia County District School Board Policy Manual, Number 707, Section B, prior to beginning any school fundraising event, all fundraising activities shall have the prior written approval from its sponsor and the principal (or designee) of the school. For 2 tested fundraising events, we noted two instances where written approval prior to the event could not be provided.

**VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
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JUNE 30, 2022
(CONTINUED)**

SPIRIT ELEMENTARY SCHOOL

No findings noted during the current year.

SPRUCE CREEK ELEMENTARY SCHOOL

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted two instances where a Monies Collection Form was not properly filled out.

SPRUCE CREEK HIGH SCHOOL

No findings noted during the current year.

SUGAR MILL ELEMENTARY SCHOOL

No findings noted during the current year.

SUNRISE ELEMENTARY SCHOOL

No findings noted during the current year.

SWEETWATER ELEMENTARY SCHOOL

No findings noted during the current year.

T. DEWITT TAYLOR MIDDLE-HIGH SCHOOL

No findings noted during the current year.

TIMBERCREST ELEMENTARY SCHOOL

Approval of Purchases—In accordance with Volusia County District School Board Policy Manual, Number 702, Section III B, a signed commitment (purchase order) from the principal or designated assistant must be on file before any purchases are made. During our test of 10 disbursements, we noted one instance where the purchase order was not approved

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), Collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 25 receipts, we noted one instance where collections from teachers were not timely turned in to the central office.

TOMOKA ELEMENTARY SCHOOL

Timeliness of Deposits—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(c), all money collected by the school must be deposited within 5 working days after receipt. During our test of 25 cash receipts, we noted two instances where funds were not deposited timely.

**VOLUSIA COUNTY SCHOOL BOARD INTERNAL ACCOUNTS
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JUNE 30, 2022
(CONTINUED)**

TURIE T. SMALL ELEMENTARY SCHOOL

Timeliness of Collections Submitted to School Office—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(b), Collections made outside of the school office must be turned in to the school office no later than the next business day. During our test of 12 receipts, we noted two instances where collections from teachers were not timely turned in to the central office.

UNIVERSITY HIGH SCHOOL

No findings noted during the current year.

VOLUSIA ONLINE LEARNING

No findings noted during the current year.

VOLUSIA PINES ELEMENTARY SCHOOL

Approval of Purchases—In accordance with Volusia County District School Board Policy Manual, Number 702, Section III B, a signed commitment (purchase order) from the principal or designated assistant must be on file before any purchases are made. During our test of 6 disbursements, we noted one instance where the purchase order was not approved

WESTSIDE ELEMENTARY SCHOOL

No findings noted during the current year.

WOODWARD AVENUE ELEMENTARY SCHOOL

Approval of Purchases—In accordance with Volusia County District School Board Policy Manual, Number 702, Section III B, a signed commitment (purchase order) from the principal or designated assistant must be on file before any purchases are made. During our test of 5 disbursements, we noted one instance where the purchase order was not approved

Support for Receipts—In accordance with Florida Department of Education Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8, Section III, 1.4(a), all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. During our test of 25 cash receipts, we noted one instance where a Monies Collection Form was not properly filled out.

MANAGEMENT'S RESPONSE TO FINDINGS

2022-001 Compliance with Policies and Procedures – Mainland High School

Internal changes have been made to ensure that policies and procedures are followed in all areas cited in the finding. The significance of the finding is understood and the school will take the necessary steps to avoid similar findings in future audits.

2022-002 Compliance with Policies and Procedures (School-Specific)

The School Board and all individual schools will continue to work toward ensuring that all policies and procedures are consistently followed.