



"Making a Positive Difference"

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Memorandum

TO: File

FROM: David J. Bryant, Director
Office of Internal Auditing

DATE: December 20, 2007

SUBJECT: Bratt Elementary Parent Teacher Association (PTA)
Follow-up

We contacted Bratt Elementary School's principle, Ms. Sheryl Pomeroy, on November 19, 2007, to follow-up on our analysis of the July 2006 – June 2007 financial records of Bratt Elementary School's PTA.

The following *Recommendations* outlined in an August 20, 2007, memorandum to Ms. Pomeroy are reiterated below:

- A. We recommend that the current and future treasurer continue the practice to ensure discrepancies are located and resolved in a timely manner. We further recommend funds within the checking account not be used for personal reasons at any time. In addition, cash withdrawals should be avoided whenever possible.
- B. When a check is written from the PTA's checking account, a detailed receipt should be obtained. In addition, a deposit transaction should always show the source of the funds and an itemization.
- C. We also recommend that one employee at Bratt Elementary, such as the principal, be appointed as the PTA liaison to receive items from the PTA. This individual should initial or sign for receipt of the items.
- D. All transactions should be recorded individually in the check register, on the appropriate date, and with a detailed description.
- E. As outlined in The School District of Escambia County Guidelines for Outside Support Organizations (OSO), we recommend the PTA provide the Principal and her designee with copies of all the approved Treasurer's reports and minutes in a timely manner.

We discussed the recommendations outlined above in a telephone conversation with Ms. Pomeroy on November 19, 2007. Ms. Pomeroy also responded to each recommendation in a subsequent follow-up e-mail. It appears that weaknesses noted during the investigation have been adequately addressed.

DJB

C: Audit Committee

Jim Paul, Superintendent

Norm Ross, Deputy Superintendent

Wayne Odom, Director - Elementary Education

Sheryl Pomeroy, Principal - Bratt Elementary School