

District School Board of Collier County, Florida

Report to the School Board Members
and Superintendent
November 15, 2021





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November 15, 2021

School Board Members and Superintendent
District School Board of Collier County, Florida
Naples, Florida

Attention: School Board Members and Superintendent

We are pleased to present this report related to our audit of the financial statements of the internal accounts special revenue fund of the District School Board of Collier County, Florida (the District) as of and for the year ended June 30, 2021. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process.

This report is intended solely for the information and use of the School Board Members, Superintendent and management, and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to the District.

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REQUIRED COMMUNICATIONS

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial and related compliance reporting process.

Our Responsibilities With Regard to the Financial Statement and Compliance Audit

Our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States have been described to you in our arrangement letter dated July 9, 2021. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

Overview of the Planned Scope and Timing of the Financial Statement and Compliance Audit

We have issued a separate communication dated July 12, 2021, regarding the planned scope and timing of our audit and identified significant risks.

Accounting Policies and Practices

Preferability of Accounting Policies and Practices

Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice.

Adoption of, or Change in, Accounting Policies

Management has the ultimate responsibility for the appropriateness of the accounting policies used by the District. The District did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies during the current period.

Significant or Unusual Transactions

We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Management's Judgments and Accounting Estimates

We are not aware of any particularly sensitive accounting estimates related to the preparation of the financial statement that are required to be discussed with you.

Audit Adjustments and Uncorrected Misstatements

There were no audit adjustments made to the original trial balance presented to us to begin our audit for the internal accounts special revenue fund.

Uncorrected misstatements are included with the representation letter attached as Exhibit A.

Departure From the Auditor's Standard Report

Reporting – Expected Emphasis-of-Matter Paragraph

The financial statements present only the internal accounts special revenue fund of the District. In light of this matter, we have included an emphasis of matter paragraph in the auditor's report as follows:

Emphasis of Matter

As discussed in financial statement Note 1, the financial statements present only the internal accounts special revenue fund and do not purport to, and do not, present fairly the financial position of the District School Board of Collier County, Florida as of June 30, 2021, 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.

Expected Other Matter Paragraph

Management omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the internal accounts financial statements. In light of this matter, we have included an other-matter paragraph in the auditor's report as follows:

Other Matter

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the internal accounts financial statements. Such missing information, although not a part of the internal accounts financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the internal accounts financial statements in an appropriate operational, economic or historical context. Our opinion on the internal accounts financial statements is not affected by this missing information.

Other Information in Documents Containing Audited Financial Statements

Our responsibility for other information in documents containing the District's audited financial statements is to read the information and consider whether its content or manner of its presentation is materially inconsistent with the financial information covered by our auditor's report or whether it contains a material misstatement of fact. We read the supplementary information presented in the financial statements as the *Schedule of Changes in Cash and Cash Equivalents by School* and did not identify any material inconsistencies with the audited financial statements.

Observations About the Audit Process

Disagreements With Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit or significant disclosures to be included in the financial statements.

Consultations With Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Significant Issues Discussed with Management

No significant issues arising from the audit were discussed with or were the subject of correspondence with management.

Significant Difficulties Encountered in Performing the Audit

We did not encounter any significant difficulties in dealing with management during the audit.

Internal Control Matters and Compliance Findings

We have issued the following reports attached as Exhibit A, in connection with our audit:

- Independent Auditor's 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*
- Internal Accounts Special Revenue Fund Letter on Identified Internal Control Matters

Significant Written Communications Between Management and Our Firm

Copies of material written communications between our firm and the management of the District, including the representation letter provided to us by management, are attached as Exhibit A.

EXHIBIT A

Significant Written Communications Between Management and Our Firm

November 15, 2021

RSM US LLP
5551 Ridgewood Drive
Suite 401
Naples, FL 34108

This representation letter is provided in connection with your audit of the financial statements of the internal accounts special revenue fund (internal accounts) of the District School Board of Collier County, Florida (the District) as of and for the year ended June 30, 2021, for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, that as of the date of this letter:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated July 9, 2021, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility 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.
3. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related-party transactions have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. Types of related party transactions engaged in by the District related to the internal accounts include interfund transactions, including interfund accounts and advances receivable and payable, sale and purchase transactions and interfund transfers, where applicable.
6. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as amended.
7. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.
8. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.

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9. We have no direct or indirect legal or moral obligation for any debt of any organization, public or private, or to special assessment bond holders, that is not disclosed in the internal accounts financial statements.
10. We have complied with all aspects of laws, regulations and provisions of contracts and agreements that would have a material effect on the financial statements in the event of noncompliance
11. As of and for the year ended June 30, 2021, we believe that the effects of the uncorrected misstatements aggregated by you and summarized below are immaterial, both individually and in the aggregate, to the financial statements. For purposes of this representation, we consider items to be material, regardless of their size, if they involve the misstatement or omission of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

	Debit (Credit)				
	Assets	Liabilities	Fund Balance	Revenues	Expenditures
Unrecorded - factual					
To record revenues in the proper period	-	-	\$ (981)	\$ 981	-
Unrecorded - projected					
To record revenues in the proper period	-	-	(21,032)	21,032	-
Total	-	-	\$ (22,013)	\$ 22,013	-

Information Provided

12. We have provided you with:
 - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the governing board and committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
13. All transactions have been recorded in the accounting records and are reflected in the financial statements.
14. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.
15. It is our responsibility to establish and maintain internal control over financial reporting. One of the components of internal control is risk assessment. We hereby represent that our risk assessment

process includes identification and assessment of risks of material misstatement due to fraud. We have shared with you our fraud risk assessment, including a description of the risks, our assessment of the magnitude and likelihood of misstatements arising from those risks, and the controls that we have designed and implemented in response to those risks.

16. We have no knowledge of allegations of fraud or suspected fraud affecting the District's financial statements involving:
 - a. Management.
 - b. Employees who have significant roles in internal control.
 - c. Others where the fraud could have a material effect on the financial statements.
17. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements received in communications from employees, former employees, analysts, regulators, short sellers or others.
18. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations.
19. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements. We have not consulted legal counsel concerning litigation or claims.
20. We have disclosed to you the identity of all of the District's related parties and all the related-party relationships and transactions of which we are aware, when applicable.
21. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the District's ability to record, process, summarize and report financial data.
22. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
23. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

Supplementary Information

24. With respect to supplementary information presented in relation to the financial statements as a whole:
 - a. We acknowledge our responsibility for the presentation of such information.
 - b. We believe such information, including its form and content, is fairly presented in accordance with U.S. GAAP, regulatory or contractual requirements, management's criteria, or other requirements.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.


- d. When supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.

Compliance Considerations

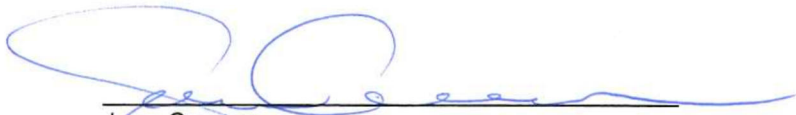
25. In connection with your audit conducted in accordance with *Government Auditing Standards*, we confirm that management:

- a. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.
- b. Is responsible for compliance with the laws, regulations and provisions of contracts and grant agreements applicable to the auditee.
- c. Is not aware of any instances that have occurred, or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- d. Is not aware of any instances that have occurred, or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of financial statement amounts.
- e. Is not aware of any instances that have occurred, or are likely to have occurred, of waste or abuse that could be quantitatively or qualitatively material to the financial statements.
- f. Is responsible 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.
- g. Acknowledges its responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud.
- h. Has a process to track the status of audit findings and recommendations.
- i. Has identified for the auditor previous audits, attestation engagements and other studies related to the audit objectives and whether related recommendations have been implemented.
- j. Has provided views on the auditor's reported findings, conclusions and recommendations, as well as management's planned corrective actions, for the report.
- k. Acknowledges its responsibilities as it relates to non-audit services performed by the auditor, including a statement that it assumes all management responsibilities; that it oversees the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge or experience; that it evaluates the adequacy and results of the services performed; and that it accepts responsibility for the results of the services.

District School Board of Collier County, Florida



Siobhan Fox
Assistant Superintendent, Financial Services



Jean Cramer
Internal Fund Accountant



Wendy Seitzinger
Director of Accounting

EXHIBIT B

Financial Statements and Compliance Reports

District School Board of Collier County, Florida

Internal Accounts Special Revenue Fund
Financial Statements
June 30, 2021

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Independent Auditor's Report

School Board Members and Superintendent
District School Board of Collier County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the internal accounts special revenue fund (internal accounts) of the District School Board of Collier County, Florida (the District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's internal accounts financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the internal accounts special revenue fund of the District School Board of Collier County, Florida as of June 30, 2021, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the internal accounts special revenue fund and do not purport to, and do not, present fairly the financial position of the District School Board of Collier County, Florida as of June 30, 2021 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.

Other Matters*Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements of the internal accounts special revenue fund of the District. The accompanying *schedule of changes in cash and cash equivalents by school* are presented for purposes of additional analysis and are not a required part of the internal accounts financial statements.

The *schedule of changes in cash and cash equivalents by school* 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 *schedule of changes in cash and cash equivalents by school* is fairly stated, in all material respects, in relation to the financial statements as a whole.

Management has omitted the *management's discussion and analysis* that accounting principles generally accepted in the United States of America require to be presented to supplement the internal accounts financial statements. Such missing information, although not a part of the internal accounts financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the internal accounts financial statements in an appropriate operational, economic or historical context. Our opinion on the internal accounts financial statements is not affected by this missing information.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2021 on our consideration of District's internal control over financial reporting for its internal accounts 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 the District's 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 District's internal control over financial reporting and compliance for its internal accounts.

RSM US LLP

Naples, Florida
November 15, 2021

**District School Board of Collier County, Florida
Internal Accounts Special Revenue Fund**

**Balance Sheet
June 30, 2021**

Assets

Cash and cash equivalents	<u>\$ 6,377,586</u>
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Fund Balance

Restricted for student organizations	<u>\$ 6,377,586</u>
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See notes to financial statements.

District School Board of Collier County, Florida
Internal Accounts Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balance
Year Ended June 30, 2021

Revenues:	
Student organization activities	\$ 7,577,773
Expenditures:	
Student support services	<u>7,724,589</u>
Deficiency of revenue under expenditures	(146,816)
Fund balance:	
Beginning of Year	<u>6,524,402</u>
End of Year	<u><u>\$ 6,377,586</u></u>

See notes to financial statements.

**District School Board of Collier County, Florida
Internal Accounts Special Revenue Fund**

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies and Basis of Accounting

General description: The governing body of the District School Board of Collier County, Florida (the District) is composed of five members (the Board). The Superintendent is the executive officer. Although the District is considered a separate entity for financial reporting purposes, it is part of the state system of public education under the general direction and control of the State Board of Education as prescribed by Article IX of the State Constitution. State Statutes and State Board of Education Regulations also govern the District. Pursuant to state law, the Superintendent is responsible for keeping records and accounts of all financial transactions in the manner prescribed by the State Board of Education.

Reporting entity: The internal accounts special revenue fund financial statements presented include the activity of the District's internal accounts. The financial statements are not intended to be a complete presentation under Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*. Therefore, the financial statements do not purport to, and do not, present fairly the financial position of the District as of June 30, 2021 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.

The Board is responsible for the administration of certain monies collected at various sites in connection with school and student organization activities. These monies are commonly described as internal funds or internal accounts and are subject to State Board of Education Rules as set forth in Section 6A-1.001, Florida Administrative Code, and Chapter 8, *School Internal Funds, Financial and Program Cost Accounting and Reporting for Florida Schools*. The internal accounts special revenue fund is reported as a governmental fund in the District's annual financial statements.

Basis of presentation: These are fund financial statements that have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governmental funds. The GASB is the accepted standard-setting body for establishing governmental and financial reporting principles. The internal accounts special revenue fund financial statements significant accounting policies are described below. The financial statements were prepared in accordance with applicable GASB pronouncements.

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 resource 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 reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The internal accounts special revenue fund considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred.

Cash and cash equivalents: Cash and cash equivalents include cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

**District School Board of Collier County, Florida
Internal Accounts Special Revenue Fund**

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies and Basis of Accounting (Continued)

Custodial credit risk: Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, an entity will not be able to recover its deposits that are in the possession of an outside party. The District's deposits with financial institutions are held in public depositories pursuant to Florida Statutes Chapter 280, Florida Security for Public Deposits Act. Under the Act, all qualified public depositories are required to pledge eligible collateral having a market value equal to or greater than the average daily or monthly balance of all public deposits, multiplied by the depository's collateral pledging level. Any losses to public deposits are covered by applicable deposit insurance, sale of securities pledged as collateral and, if necessary, assessments against other qualified public depositories of the same type as the depository in default.

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, which is usually when cash is collected.

Fund balance: The internal accounts special revenue fund reports fund balance in classifications based on the extent to which it is bound to honor constraints on the specific purposes for which amounts in the fund can be spent. The internal accounts fund balance is restricted to support student organizations of the District as required by the State Board of Education Rules as set forth in *Section 6A-1.001, Florida Administrative Code*, and *Chapter 8, School Internal Funds, Financial and Program Cost Accounting and Reporting for Florida Schools*.

**District School Board of Collier County, Florida
Internal Accounts Special Revenue Fund**

**Schedule of Changes in Cash and Cash Equivalents by School
Year Ended June 30, 2021**

School/Location	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
Administrative Center	\$ 6,783	\$ 293,231	\$ 292,855	\$ 7,159
Adult Education	6,988	183,961	160,871	30,078
Alternative Schools	46,282	23,193	19,136	50,339
Avalon Elementary	118,868	147,263	184,119	82,012
Barron Collier High	382,478	316,715	316,218	382,975
Big Cypress Elementary	163,148	251,085	256,651	157,582
Calusa Park Elementary	113,600	237,970	244,303	107,267
Corkscrew Elementary	136,817	256,278	270,069	123,026
Corkscrew Middle	109,421	53,395	58,936	103,880
Cypress Palm Middle	121,959	44,251	51,714	114,496
e-Collier Academy	-	4,873	3,703	1,170
East Naples Middle	50,530	24,485	33,211	41,804
Eden Park Elementary	31,848	52,807	53,409	31,246
Estates Elementary	65,259	16,642	14,533	67,368
Everglades City School	72,603	31,612	44,626	59,589
Golden Gate Elementary	58,454	31,746	46,949	43,251
Golden Gate High	219,240	208,484	183,869	243,855
Golden Gate Middle	58,542	30,184	31,848	56,878
Golden Terrace Elementary	31,529	19,759	35,715	15,573
Gulf Coast High	279,069	316,941	315,148	280,862
Gulfview Middle	46,506	18,081	13,997	50,590
Herbert Cambridge Elementary	-	40,149	23,115	17,034
Highlands Elementary	52,406	30,904	34,331	48,979
Immokalee High	129,599	229,436	203,253	155,782
Immokalee Middle	35,680	57,487	63,521	29,646
Immokalee Technical College	197,980	339,762	384,235	153,507
Lake Park Elementary	32,386	76,651	72,098	36,939
Lake Trafford Elementary	25,032	15,586	23,790	16,828
Laurel Oak Elementary	240,407	340,080	300,061	280,426

(Continued)

**District School Board of Collier County, Florida
Internal Accounts Special Revenue Fund**

**Schedule of Changes in Cash and Cash Equivalents by School (Continued)
Year Ended June 30, 2021**

School/Location	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
Lavern Gaynor Elementary	\$ -	\$ 26,512	\$ 17,188	\$ 9,324
Lely Elementary	120,362	262,490	252,054	130,798
Lely High	209,530	223,656	184,491	248,695
Lorenzo Walker Technical College	459,382	1,007,564	1,076,636	390,310
Lorenzo Walker Technical High	54,991	32,345	31,708	55,628
Manatee Elementary	68,023	34,850	32,152	70,721
Manatee Middle	75,418	81,091	87,990	68,519
Mike Davis Elementary	41,791	18,034	33,818	26,007
Naples High	363,241	401,059	428,901	335,399
Naples Park Elementary	154,652	175,655	205,347	124,960
North Naples Middle	122,641	59,313	70,776	111,178
Oakridge Middle	88,759	59,675	61,644	86,790
Osceola Elementary	57,816	33,582	46,566	44,832
Palmetto Elementary	16,170	41,518	29,975	27,713
Palmetto Ridge High	193,620	296,095	285,287	204,428
Parkside Elementary	56,988	29,288	45,867	40,409
Pelican Marsh Elementary	44,124	79,434	30,386	93,172
Pine Ridge Middle	67,395	27,591	38,545	56,441
Pinecrest Elementary	20,635	41,544	39,136	23,043
Poinciana Elementary	49,052	39,838	57,633	31,257
Sabal Palm Elementary	27,705	28,351	28,018	28,038
Sea Gate Elementary	386,493	203,775	267,563	322,705
Shadowlawn Elementary	53,083	39,816	51,503	41,396
Summer SACC	267,487	213,215	92,744	387,958
Tommie Barfield Elementary	253,511	109,753	109,875	253,389
Transportation	1,079	1,680	1,398	1,361
Veterans Memorial Elementary	154,494	252,054	302,828	103,720
Village Oaks Elementary	23,443	14,572	22,145	15,870
Vineyards Elementary	259,103	50,410	56,129	253,384
Total	\$ 6,524,402	\$ 7,577,771	\$ 7,724,587	\$ 6,377,586



RSM US LLP

**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**

Independent Auditor's Report

School Board Members and Superintendent
District School Board of Collier County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the internal accounts special revenue fund (internal accounts) of the District School Board of Collier County, Florida (the District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's internal accounts financial statements, and have issued our report thereon dated November 15, 2021.

Report on Internal Control Over Financial Reporting

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

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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's 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 internal accounts 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*.

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 over the internal accounts. 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.

RSM US LLP

Naples, Florida
November 15, 2021

District School Board of Collier County, Florida

Internal Accounts Special Revenue Fund
Letter on Identified Internal Control Matters
As of June 30, 2021

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To the School Board Members and Superintendent
District School Board of Collier County, Florida

In planning and performing our audit of the financial statements of the internal accounts special revenue fund of the District School Board of Collier County, Florida (the District) as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the District's 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's 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 deficiency in design exists when: (a) a control necessary to meet the control objective is missing, or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

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.

Certain deficiencies in internal control that have been previously communicated to you, in writing, by us or by others within your organization are not repeated herein.

Included in Appendix A are descriptions of other identified deficiencies in internal control that we determined did not constitute significant deficiencies or material weaknesses.

Management's response to the internal control deficiencies identified in our audit were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This communication is intended solely for the information and use of the School Board Members, the Superintendent and management of the District, and is not intended to be, and should not be used by anyone other than these specified parties.

RSM US LLP

Naples, Florida
November 15, 2021

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Executive Summary

Executive Summary

This document outlines the results related to our audit of the statement of the Internal Accounts Special Revenue Fund of the District School Board of Collier County, Florida (the District) as of June 30, 2021.

This document presents the *Individual School Comments*, which are control deficiencies that affect the safeguarding of assets and/or financial reporting of the Internal Accounts for the individual schools and departments identified.

Our audit engagement included site visits of all the District schools and selected District departments. We performed testing over the following areas, as more fully described below:

- Internal Account Balances
- Timely Remittance of Monies Collected
- Timely Deposits
- Authorization of Expenditures
- Segregation of Duties
- Cash Disbursements
- Cash Receipts
- Modified Transactions and Transfers
- Bank Reconciliations
- Petty Cash and Change Funds
- Returned Checks
- Fundraising Activities
- Yearbook Sales
- Ticket Sales
- Sales Tax
- Gift Card Procedures
- Skipped or Voided Checks
- Completion of Purchase Order Form
- Timely Recording of Monies Collected

We have made specific recommendations to improve individual school/department controls and management has agreed to a corrective action plan as detailed in the responses to the control deficiencies included herein. The most common findings are depicted in a graph on page 5 and a summary status of prior year findings is included in a table starting on page 6.

Summary of the Criteria or Specific Requirements as Prescribed in the District's Internal Accounts Manual

Internal Account Balances

Internal accounts should not have a deficit balance, as purchases from these funds may not exceed the resources of the related student activity/project account, as stated in the *Internal Funds Policies and Procedures Manual*, Section 7.B. This is in accordance with Chapter 8, Section I (10) of the Financial and Program Cost Accounting and Reporting for Florida Schools publication.

Timely Remittance of Monies Collected

As stated in the District's *Internal Funds Policies and Procedures Manual*, Section 6.B, all monies collected must be turned in to the school office no later than the next business day following initial collection. The District allows an extension of five (5) business days to this timeframe for the Adult Education and Summer SACC monies collected, as additional time is needed to safely transport monies from multiple sites.

Timely Deposits

All funds collected must be deposited within five (5) working days after receipt, as stated in the District's *Internal Funds Policies and Procedures Manual*, Section 6.D. The District's guideline is in accordance with Chapter 8, Section III (1.4) of the Financial and Program Cost Accounting and Reporting for Florida Schools publication.

Executive Summary – Continued

Summary of the Criteria or Specific Requirements as Prescribed in the District's Internal Accounts Manual (Continued)

Authorization of Expenditures

All expenditures must have documented approval by the individual school Principals in the form of a signed *Checks Issued Statement* or other authorization form.

Segregation of Duties

As stated in the District's *Internal Funds Policies and Procedures Manual*, Section 6.B, all Monies Collected Forms must be completed by the initial collector of funds and then remitted to the bookkeeper for proper receipting and depositing. The Monies Collected Form is not intended to be completed by the bookkeeper, and the bookkeeper should not be the initial collector of funds.

Cash Disbursements

The District's *Internal Funds Policies and Procedures Manual*, Section 8.A, states that all expenditures from internal accounts should be made by check and signed by the Principal/administrator and another District employee authorized by the Principal. In addition, the manual states that checks may not be signed by the payee, and that checks should not be signed by only two clerical function employees. Disbursements must be supported by appropriate documentation of the purchase, such as the receipt or invoice, as stated in section 8.B of the Manual.

Cash Receipts

All monies collected must be submitted to the bookkeeper using the District's authorized Monies Collected Form, in accordance with Section 6.B of the *Internal Funds Policies and Procedures Manual*. The form should be fully completed and include a listing of who the monies were collected from and the amount collected from each, except for the District's authorized exceptions where maintaining such detail is impractical.

Modified Transactions and Transfers

Modifications and transfers must be used in accordance with the District's guidelines in the *Internal Funds Policies and Procedures Manual*, Section 19. The Principal's approval of all such entries must be recorded by signature on the monthly Modification and Transfer reports.

Bank Reconciliations

The monthly financial reports must be completed by the 15th day of the subsequent month, as stated in the District's *Internal Funds Policies and Procedures Manual*, Section 20. The reports are submitted to the District, where they are logged and reviewed for timely completion. The required monthly report must include a bank reconciliation with the Principal's signature evidencing review.

Petty Cash and Change Funds

In accordance with the year-end procedures listed in the District's *Internal Funds Policies and Procedures Manual*, Section 26.A, all petty cash and change funds should be redeposited prior to year-end.

Returned Checks

The District's *Internal Funds Policies and Procedures Manual*, Section 6.E, states that returned checks will only be declared uncollectible after every legal and reasonable collection effort has been made. Insufficient fund checks must be recorded in the *School Cash* accounting program using the NSF *Tracker* module. Proper documentation of returned checks must be kept on file, including copies of correspondence to the maker of the check.

Executive Summary – Continued

Summary of the Criteria or Specific Requirements as Prescribed in the District's Internal Accounts Manual (Continued)

Fundraising Activities

The District's *Internal Funds Policies and Procedures Manual*, Section 13, includes requirements for conducting fundraising activities and maintaining fiscal accountability for funds collected and items sold. All fundraising activities must be pre-approved by the Principal using a standard fundraising approval form. An additional approval by the Superintendent or designee is required if the fundraising activity occurs off-District premises and the funds are deposited directly into internal accounts. A final fundraising financial report is to be submitted to the Principal within 30 days of completing the fundraising activity.

Yearbook Sales

The District requires yearbook sales to be recorded on fundraising approval and financial forms to document fiscal accountability for monies collected and yearbooks sold. Yearbooks are exempt from sales tax, as stated in the District's *Internal Funds Policies and Procedures Manual*, Section 17.

Ticket Sales

All events for which admission tickets are sold must be properly documented on the District authorized Ticket Sales report, and monies collected should be reconciled with the number of tickets sold. Admission tickets must be pre-numbered and a record of complimentary tickets should be maintained. These policies are in accordance with the District's *Internal Funds Policies and Procedures Manual*, Section 16.

Sales Tax

All items purchased for resale are subject to Florida Sales Tax unless specifically exempted. Items that are resold, regardless of profit, are subject to sales tax. If sales tax is paid at time of purchase, the District does not have to charge sales tax when resold. If sales tax is not paid at time of purchase, it must be collected and paid directly to the Florida Department of Revenue.

Gift Card Procedures

As stated in the District's *Internal Funds Policies and Procedures Manual*, Section 29, store receipts related to the purchase of gift cards should be attached to the check disbursement. Additionally, the name of recipients, dates, amounts and reason should be attached. Finally, the signatures of two adults/staff witnessing the dispensing of the gift cards or the signature of the recipient should be present.

Skipped or Voided Checks

As stated in the District's *Internal Funds Policies and Procedures Manual*, Section 8, skipped checks are to be marked "VOID," with the signature block removed, and the Principal should sign to provide evidence of the awareness of skipped checks. Voided checks must be marked "VOID" and the signature block removed. Voided checks should have stop payments issued at the bank if they have been released.

Completion of Purchase Order Forms

The District's *Internal Funds Policies and Procedures Manual*, Section 7.C states that purchases of \$3,000 or more require prior written approval using the standard Internal Funds Purchase Order Form.

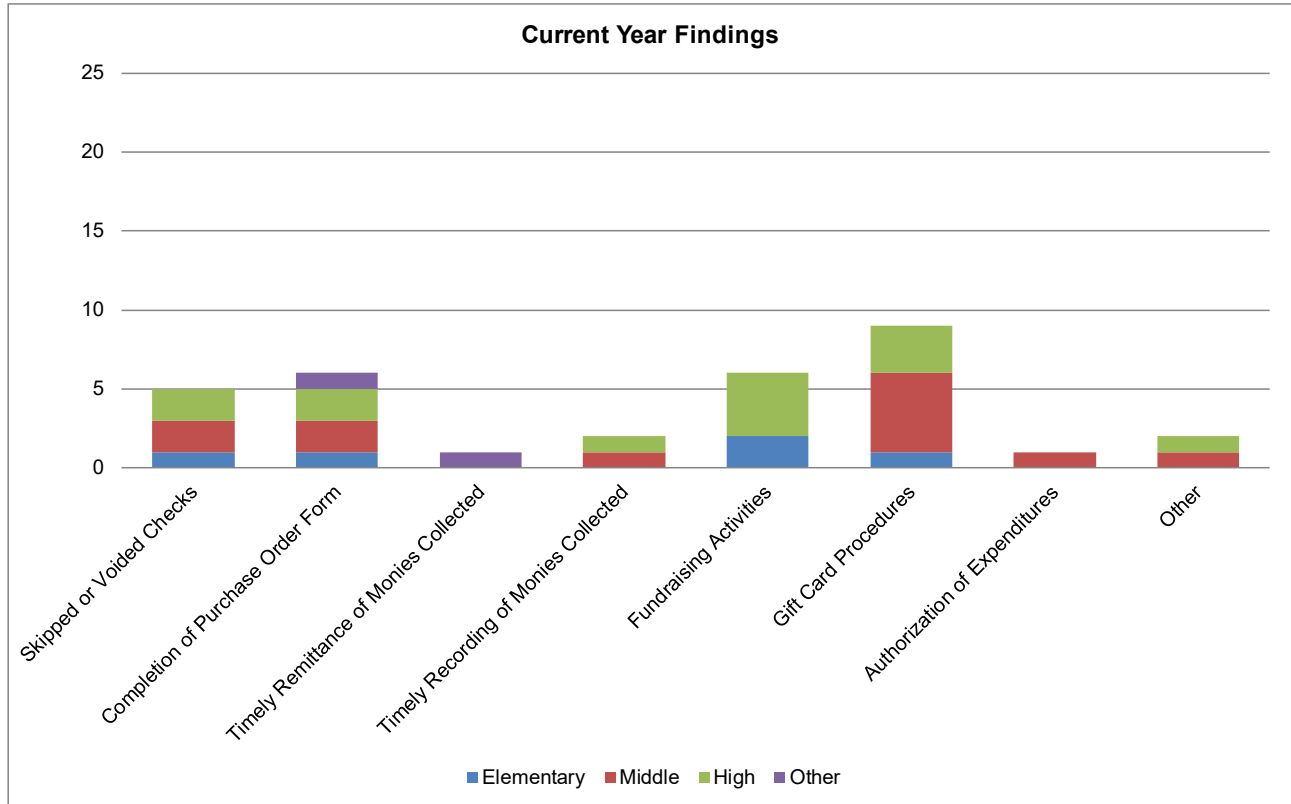
Timely Recording of Monies Collected

As stated in the District's *Internal Funds Policies and Procedures Manual*, Section 6.B, the bookkeeper will verify the amount of money reported on the Monies Collected Form when the funds exchange hands. The computer will generate an official receipt which automatically assigns a receipt number. The receipt is given to whom the funds were handed in by. The bookkeeper must print and sign all receipts as they are created. The receipt number must be written in the left-hand corner of the Monies Collected Form. Per Section 6.C, the receipt date is the date the Bookkeeper actually receives the money, not the date that the money was collected. The District allows the official receipt to be generated within one (1) business day from the date the bookkeeper receives the monies.

Executive Summary – Continued

Summary of Current Year Results

Current year findings are summarized in the graph below. There were 32 site-based comments in the current year.



Executive Summary – Continued

Summary – Status of Prior Year Findings

The following table provides a summary of the status of prior year individual site findings.

No.	Site / Finding	Still Relevant	Corrected or No Longer Relevant	Explanations
1	Alternative Schools			
	Completion of Monies Collected Form		X	
	Fundraising Activities		X	
2	Barron Collier High			
	Completion of Purchase Order Form		X	
3	Corkscrew Middle			
	Skipped or Voided Checks	X		See current year findings
4	Cypress Palm Middle			
	Completion of Monies Collected		X	
5	East Naples Middle			
	Authorization of Expenditures	X		See current year findings
6	Estates Elementary			
	Skipped or Voided Checks		X	
7	Everglades City School			
	Timely Remittance of Monies Collected	X		See current year findings
	Timely Recording of Monies Collected		X	
	Gift Card Procedures		X	
8	Golden Gate High			
	Skipped or Voided Checks		X	
	Fundraising Activities	X		See current year findings
	Authorization of Expenditures		X	
9	Golden Gate Middle			
	Completion of Monies Collected Form		X	
	Completion of Deposit Statement		X	
10	Highlands Elementary			
	Completion of Official Receipts		X	

Executive Summary – Continued

No.	Site / Finding	Still Relevant	Corrected or No Longer Relevant	Explanations
11	Immokalee High			
	Skipped or Voided Checks		X	
12	Immokalee Middle			
	Monthly Financial Reports		X	
	Completion of Purchase Order Form		X	
	Completion of Monies Collected Form		X	
	Completion of Official Receipts		X	
13	Lake Trafford Elementary			
	Completion of Monies Collected Form		X	
	Authorization of Expenditures		X	
14	Laurel Oak Elementary			
	Gift Card Procedures		X	
	Skipped or Voided Checks		X	
15	Lely Elementary			
	Completion of Purchase Order Form	X		See current year findings
	Timely Remittance of Monies Collected		X	
	Monthly Financial Reports		X	
	Timely Deposit of Monies Collected		X	
16	Lely High			
	Timely Remittance of Monies Collected		X	
	Fundraising Activities	X		See current year findings
17	Manatee Elementary			
	Skipped or Voided Checks		X	
18	Manatee Middle			
	Monthly Financial Reports		X	
	Skipped or Voided Checks	X		See current year findings
	Gift Card Procedures	X		See current year findings
	Completion of Monies Collected Form		X	

Executive Summary – Continued

No.	Site / Finding	Still Relevant	Corrected or No Longer Relevant	Explanations
19	Mike Davis Elementary			
	Completion of Monies Collected Form		X	
20	Naples High			
	Timely Recording of Monies Collected	X		See current year findings
	Skipped or Voided Checks		X	
	Completion of Monies Collected Form		X	
	Completion of Purchase Order Form	X		See current year findings
	Timely Remittance of Monies Collected		X	
21	Naples Park Elementary			
	Timely Recording of Monies Collected		X	
	Timely Remittance of Monies Collected		X	
22	Palmetto Elementary			
	Completion of Monies Collected Form		X	
23	Parkside Elementary			
	Skipped or Voided Checks		X	
	Completion of Purchase Order Form		X	
	Timely Remittance of Monies Collected		X	
	Timely Deposit of Monies Collected		X	
24	Pelican Marsh Elementary			
	Skipped or Voided Checks		X	
25	Pine Ridge Middle			
	Completion of Monies Collected Form		X	
26	Pinecrest Elementary			
	Timely Remittance of Monies Collected		X	
27	Poinciana Elementary			
	Skipped or Voided Checks		X	

Executive Summary – Continued

No.	Site / Finding	Still Relevant	Corrected or No Longer Relevant	Explanations
28	Sabal Palm Elementary			
	Skipped or Voided Checks		X	
29	Sea Gate Elementary			
	Completion of Monies Collected Form		X	
30	Shadowlawn Elementary			
	Skipped or Voided Checks		X	
31	Summer School SAAC			
	Authorization of Expenditures		X	
32	Village Oaks Elementary			
	Fundraising Activities		X	
33	Vineyards Elementary			
	Completion of Monies Collected Form		X	
	Completion of Purchase Order Form		X	
	Skipped or Voided Checks		X	

Appendix A
Individual School Findings

THE SCHOOL BOARD OF COLLIER COUNTY, FLORIDA
INTERNAL ACCOUNTS

There were no control deficiencies reported for the following school sites listed below for the year ended June 30, 2021:

No.	School Site	Date of Site Visit
1	Administration Center	7/12/2021
2	Adult Education	7/15/2021
3	Alternative Schools	7/20/2021
4	Avalon Elementary	7/22/2021
5	Big Cypress Elementary	7/28/2021
6	Calusa Park Elementary	7/22/2021
7	Corkscrew Elementary	7/29/2021
8	Cypress Palm Middle	9/1/2021
9	E-Collier Academy	7/28/2021
10	Eden Park Elementary	8/4/2021
11	Estates Elementary	7/29/2021
12	Golden Gate Elementary	7/19/2021
13	Golden Terrace Elementary	7/29/2021
14	Herbert Cambridge Elementary	7/21/2021
15	Highlands Elementary	8/4/2021
16	Lake Park Elementary	7/28/2021
17	Lake Trafford Elementary	7/20/2021
18	Laural Oak Elementary	7/20/2021
19	Lavern Gaynor Elementary	7/21/2021
20	Lorenzo Walker Technical College	7/14/2021
21	Lorenzo Walker Technical High	8/26/2021
22	Manatee Elementary	7/22/2021
23	Mike Davis Elementary	7/19/2021
24	Naples Park Elementary	7/23/2021
25	North Naples Middle	9/3/2021
26	Oakridge Middle	9/2/2021
27	Osceola Elementary	7/27/2021
28	Palmetto Elementary	7/26/2021
29	Palmetto Ridge High	7/19/2021
30	Pine Ridge Middle	9/2/2021
31	Pinecrest Elementary	7/20/2021
32	Poinciana Elementary	7/28/2021
33	Sable Palm Elementary	7/26/2021
34	Sea Gate Elementary	7/19/2021
35	Shadowlawn Elementary	8/2/2021
36	Summer School SACC	7/12/2021
37	Tommie Barfield Elementary	8/2/2021
38	Transportation	7/12/2021
39	Veterans Memorial Elementary	7/21/2021
40	Village Oaks Elementary	7/20/2021
41	Vineyards Elementary	9/3/2021

**THE SCHOOL BOARD OF COLLIER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

SCHOOL: BARRON COLLIER HIGH SCHOOL

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/27/2021

Finding		Recommendation	Management's Response
1	Skipped or Voided Checks		
	<p>Check number 34172 was voided in the system. However, the check stub was not properly marked "VOID" and the replacement check number was not notated on the check stub</p> <p>District policy requires that a skipped or voided check be marked "VOID", with the signature block removed, and the Principal should sign to provide evidence of the awareness of the check. When the actual check is not available, the check stub should be marked "VOID". If the check is reissued, the replacement check number should be notated on the stub.</p>	<p>We recommend that staff adhere to the District's Internal Funds Policies and Procedures Manual established procedures for handling skipped or voided checks.</p>	<p>Response: We will precisely follow the procedure outlined in the Internal Funds Policies and Procedures Manual.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Gift Card Procedures		
	<p>We noted the District's gift card procedures were not followed for the dispensing of gift cards purchased with check number 34347. The supporting documents did not detail the recipients of the gift cards dispersed.</p> <p>District policy requires detailed documentation of the purchase of gift cards be kept on file. The name of recipient, date, amount, and the reason should be attached and included with the records. Two signatures of adult/staff witnessing the dispensing of the gift card or the signature of the recipient is also required. This is required to prevent the risk of loss and misappropriation of assets.</p>	<p>We recommend that the handling of gift cards be performed in accordance with the requirements of the District's step-by-step guide to Disbursing Cash or Gift Cards for Awards, Scholarships or Goodwill, an Addendum to the District's Internal Funds Policies and Procedures Manual.</p>	<p>Response: We will precisely follow the procedure outlined in the Internal Funds Policies and Procedures Manual.</p> <p>Personnel Responsible: Principal</p>

**THE SCHOOL BOARD OF COLLIER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

SCHOOL: BARRON COLLIER HIGH SCHOOL (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/27/2021

Finding		Recommendation	Management's Response
3	Fundraising Activities		
<p>A final Fundraiser or Event Financial Report (Form 5830 F2) was on file for the "Virtual Fruit Fundraiser" event held during the period 11/13/20 – 11/25/20. However, Form 5830 F2 was signed by the Principal in February 2021.</p> <p>District policy requires that the Final Fundraiser Financial Report (Form 5830 F2) is to be signed by the Principal and turned in within 30 days after completion of the fundraiser event.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures</i> Manual and follow the procedures therein for timely completion and submission of all required forms for fundraising events.</p>	<p>Response: We will precisely follow the procedure outlined in the Internal Funds Policies and Procedures Manual.</p> <p>Personnel Responsible: Principal</p>

**THE SCHOOL BOARD OF COLLIER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

SCHOOL: CORKSCREW MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 09/01/2021

Finding		Recommendation	Management's Response
1	Gift Card Procedures		
	<p>We noted the District's gift card procedures were not followed for the dispensing of gift cards purchased with check number 5299. The supporting documents did not detail the recipients of the gift cards dispersed.</p> <p>District policy requires detailed documentation of the purchase of gift cards be kept on file. The name of recipient, date, amount, and the reason should be attached and included with the records. Two signatures of adult/staff witnessing the dispensing of the gift card or the signature of the recipient is also required. This is required to prevent the risk of loss and misappropriation of assets.</p>	<p>We recommend that the handling of gift cards be performed in accordance with the requirements of the District's step-by-step guide to Disbursing Cash or Gift Cards for Awards, Scholarships or Goodwill, an Addendum to the District's Internal Funds Policies and Procedures Manual.</p>	<p>Response: A mistake was made. We reviewed the policy and will continue to follow school and District procedures.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Skipped or Voided Checks		
	<p>We noted checks numbers 5337 thru 5339 were properly voided in the system and notation was made on the checks documenting they were voided. However, the signature blocks were not removed from the checks.</p> <p>District policy requires that a skipped or voided check be marked "VOID", with the signature block removed, and the Principal should sign to provide evidence of the awareness of the check. When the actual check is not available, the check stub should be marked "VOID". If the check is reissued, the replacement check number should be notated on the stub.</p>	<p>We recommend that staff adhere to the District's Internal Funds Policies and Procedures Manual established procedures for handling skipped or voided checks.</p>	<p>Response: The procedure will be updated and followed accordingly.</p> <p>Personnel Responsible: Principal</p>

**THE SCHOOL BOARD OF COLLIER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

SCHOOL: CORKSCREW MIDDLE (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 09/01/2021

	Finding	Recommendation	Management's Response
3	<p align="center">Timely Recording of Monies Collected</p>		
	<p>Monies collected by the teacher/sponsor on 6/8/2020 for receipt number 21-0442-0001 were not recorded until 7/10/2020.</p> <p>District policy states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that monies collected should be recorded no later than the following business day, in so far as this is practical.</p>	<p>Response: This occurred because the internal books had already been closed upon receipt of the check that was sent in the mail. We recorded receiving the check on 6/8/2020 but was unable to deposit the check until the office manager returned after July 1st. This was noted on the monies collected form and the check was stamped when it was received. Upon office manager returning to contract, the deposit was made. Once the school bookkeeper returned, she entered the monies into school cash.</p> <p>Personnel Responsible: Principal</p>

**THE SCHOOL BOARD OF COLLIER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

SCHOOL: EAST NAPLES MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 09/01/2021

Finding		Recommendation	Management's Response
1	Authorization of Expenditures		
<p>There was only one signature noted on check 12372 issued in the amount of \$433.91.</p> <p>District policy states that all checks are required to have dual signatures. If the Principal/Director is unavailable to sign a check due to illness or being out-of-town, any two of the authorized individuals on the official check-signing authorization card may sign the check, except two clerical levels. The authorization card should have the Principal, Assistant Principal(s), office manager and/or bookkeeper.</p>		<p>We recommend that staff adhere to the <i>District's Internal Funds Policies and Procedures Manual</i>, which requires dual signatures on all checks issued.</p>	<p>Response: A plan is in place for this not to occur again. The written plan is in the binder in the Bookkeeper's office.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Completion of Purchase Order Form		
<p>An Internal Funds Purchase Order Form was not completed for check number 12331 issued in the amount of \$3,460.80.</p> <p>District policy states that purchases of \$3,000 or more require prior written approval by the Principal using the standard Internal Funds Purchase Order Form.</p>		<p>We recommend that staff adhere to the <i>District's Internal Funds Policies and Procedures Manual</i>, which states that purchases of \$3,000 or more require prior written approval using the standard Internal Funds Purchase Order Form.</p>	<p>Response: Reviewed the procedure in place and set up a plan to be followed when a purchase order is required.</p> <p>Personnel Responsible: Principal</p>

**THE SCHOOL BOARD OF COLLIER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

SCHOOL: EVERGLADES CITY SCHOOL

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/22/2021

	Finding	Recommendation	Management's Response
1	<p align="center">Timely Remittance of Monies Collected</p>		
	<p>We noted the following exceptions related to the timely remittance of monies collected:</p> <ul style="list-style-type: none"> • Funds collected by the teacher/sponsor on 3/2/21 were not remitted to the bookkeeper until 3/8/21 for receipt number 20-0051-0043. • Funds collected by the teacher/sponsor on 4/30/21 were not remitted to the bookkeeper until 5/5/21 for receipt number 20-0051-0065. <p>District policy states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>	<p>We recommend that staff adhere to the District's Internal Funds Policies and Procedures Manual for recording collections.</p>	<p>Response: Met with staff about the collection of monies and their timely remittance. The same holds true for the Office Manager. We will continue to monitor that all monies collected are handed in and accounted for immediately.</p> <p>Personnel Responsible: Principal</p>

**THE SCHOOL BOARD OF COLLIER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

SCHOOL: GOLDEN GATE HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/29/2021

	Finding	Recommendation	Management's Response
1	Fundraising Activities		
	<p>We noted the following exceptions related to the fundraising activities:</p> <ul style="list-style-type: none"> • A Final Fundraising Financial Report (Form 5830 F2) was on file for the "Kiss Candles" event held from 12/4/20 to 12/18/20. However, Form 5830 F2 was not signed by the Principal until 1/25/21. • A Final Fundraising Financial Report (Form 5830 F2) was on file for the "Enrich Your Life, Part 1" event held on 9/14/20. However, Form 5830 F2 was not signed by the Principal until 11/2/20. • A Fundraising/Event Proposal Report (Form 5830 F1) was on file for the "Enrich Your Life, Part 1" event held on 9/14/20. However, the event's Form 5830 F1 was not signed by the Principal until 9/16/20 which is after the event was held. <p>District policy requires all fundraising activities to be pre-approved by the Principal using a standard Fundraising/Event Proposal Form 5830 F1. An additional approval by the Superintendent or designee is required if the fundraising activity occurs off-District premises and the funds are deposited directly into internal accounts. Additionally, the Final Fundraiser Financial Report (Form 5830 F2) must be submitted to the Principal within 30 days after completion of the fundraiser event.</p>	<p>We recommend that staff adhere to the District's Internal Funds Policies and Procedures Manual and follow the procedures therein for timely completion and submission of all required forms for fundraising events.</p>	<p>Response: Bookkeeper will work closely to verify all dates and make sure that paperwork is submitted to the Principal within the timeline.</p> <p>Personnel Responsibility: Principal</p>

**THE SCHOOL BOARD OF COLLIER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

SCHOOL: GOLDEN GATE MIDDLE SCHOOL

DATE OF ON-SITE VISIT AT THE SCHOOL: 09/02/2021

Finding		Recommendation	Management's Response
1	Gift Card Procedures		
	<p>We noted the District's gift card procedures were not followed for the dispensing of gift cards purchased with check numbers 9469 and 9551. The supporting documents did not contain two signatures.</p> <p>District policy requires detailed documentation of the purchase of gift cards be kept on file. The name of recipient, date, amount, and the reason should be attached and included with the records. Two signatures of adult/staff witnessing the dispensing of the gift card or the signature of the recipient is also required. This is required to prevent the risk of loss and misappropriation of assets.</p>	<p>We recommend that the handling of gift cards be performed in accordance with the requirements of the District's step-by-step guide to Disbursing Cash or Gift Cards for Awards, Scholarships or Goodwill, an Addendum to the District's Internal Funds Policies and Procedures Manual.</p>	<p>Response: We will adhere to the District policy. We will keep detailed documentation of the purchase of gift cards on file. The name of the recipient, date, amount, and the reason will be attached and included with the records. Two signatures of adult staff witnessing the dispensing of the gift card is required. We have updated our forms to show these two signatures.</p> <p>Personnel Responsible: Principal</p>

**THE SCHOOL BOARD OF COLLIER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

SCHOOL: GULF COAST HIGH SCHOOL

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/13/2021

Finding		Recommendation	Management's Response
1	Skipped or Voided Checks		
<p>We noted the following exceptions related to voided checks:</p> <ul style="list-style-type: none"> • Check number 25245 was voided in the system. However, the check stub was not properly marked "VOID" and the replacement check number was not notated on the check stub. • Check numbers 25374 and 25375 were not properly marked as "VOID" and the signature block was not removed. <p>District policy requires that a skipped or voided check be marked "VOID", with the signature block removed, and the Principal should sign to provide evidence of the awareness of the check. When the actual check is not available, the check stub should be marked "VOID". If the check is reissued, the replacement check number should be notated on the stub.</p>		<p>We recommend that staff adhere to the District's Internal Funds Policies and Procedures Manual established procedures for handling skipped or voided checks.</p>	<p>Response: Staff will adhere to the District policies and procedures for timely completion and submission of all required forms for fundraisers.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Completion of Purchase Order Form		
<p>Internal Funds Purchase Order Forms were not completed for check numbers 24342 and 25357, each issued in the amount of \$3,000.</p> <p>District policy states that purchases of \$3,000 or more require prior written approval by the Principal using the standard Internal Funds Purchase Order Form.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that purchases of \$3,000 or more require prior written approval using the standard Internal Funds Purchase Order Form.</p>	<p>Response: The staff will ensure there are Purchase Orders for any check over \$2,999.</p> <p>Personnel Responsible: Principal</p>

**THE SCHOOL BOARD OF COLLIER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

SCHOOL: GULF COAST HIGH SCHOOL (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/13/2021

Finding		Recommendation	Management's Response
3	Timely Recording of Monies Collected		
<p>Official receipt number 21-0392-0536 that is dated 6/14/21 in the amount of \$702 was missing the required bookkeeper signature.</p> <p>District policy states that the bookkeeper will verify the amount of money reported on the Monies Collected Form when the funds exchange hands. The computer will generate an official receipt, which automatically assigns a receipt number. The receipt is given to whom the funds were handed in by. The bookkeeper must then print and sign all receipts as they are created.</p>		<p>We recommend that staff adhere to the District's Internal Funds Policies and Procedures Manual for recording collections.</p>	<p>Response: The staff will follow the procedure for proper completion of Official Receipts.</p> <p>Personnel Responsible: Principal</p>

**THE SCHOOL BOARD OF COLLIER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

SCHOOL: GULFVIEW MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 09/01/2021

Finding		Recommendation	Management's Response
1	Gift Card Procedures		
	<p>We noted the District's gift card procedures were not followed for the dispensing of gift cards purchased with check numbers 12006, 12029, 12039 and 12047. The supporting documents did not detail the recipients of the gift cards dispersed.</p> <p>District policy requires detailed documentation of the purchase of gift cards be kept on file. The name of recipient, date, amount, and the reason should be attached and included with the records. Two signatures of adult/staff witnessing the dispensing of the gift card or the signature of the recipient is also required. This is required to prevent the risk of loss and misappropriation of assets.</p>	<p>We recommend that the handling of gift cards be performed in accordance with the requirements of the District's step-by-step guide to Disbursing Cash or Gift Cards for Awards, Scholarships or Goodwill, an Addendum to the District's Internal Funds Policies and Procedures Manual.</p>	<p>Response: All gift card disbursements will follow District procedures. While we had used a similar form with two signatures in the past with students and specific staff PBS activities, we need to ensure to utilize the same practice consistently. We have adopted a form and will use it with fidelity in each circumstance, both for students and staff.</p> <p>Personnel Responsible: Principal</p>

**THE SCHOOL BOARD OF COLLIER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

SCHOOL: IMMOKALEE HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/04/2021

Finding		Recommendation	Management's Response
1	Gift Card Procedures		
	<p>We noted the District's gift card procedures were not followed for the dispensing of gift cards purchased with check number 29139. The supporting documents did not detail the recipients of the gift cards dispersed.</p> <p>District policy requires detailed documentation of the purchase of gift cards be kept on file. The name of recipient, date, amount, and the reason should be attached and included with the records. Two signatures of adult/staff witnessing the dispensing of the gift card or the signature of the recipient is also required. This is required to prevent the risk of loss and misappropriation of assets.</p>	<p>We recommend that the handling of gift cards be performed in accordance with the requirements of the District's step-by-step guide to Disbursing Cash or Gift Cards for Awards, Scholarships or Goodwill, and Addendum to the District's <i>Internal Funds Policies and Procedures Manual</i>.</p>	<p>Response: All gift card purchases have been properly documented in the past. The misplacement of the supporting document of the recipient in this case was truly an error that will not be repeated. We understand the procedure and assure you that it will not happen again.</p> <p>Personnel Responsible: Principal</p>

**THE SCHOOL BOARD OF COLLIER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

SCHOOL: IMMOKALEE MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 09/03/2021

Finding		Recommendation	Management's Response
1	Gift Card Procedures		
	<p>We noted the District's gift card procedures were not followed for the dispensing of gift cards purchased with check number 8328, 8342, 8369 and 8426. The supporting documents did not contain signatures of two adult/staff witnessing the dispensing of the gift card or the signature of the recipients.</p> <p>District policy requires detailed documentation of the purchase of gift cards be kept on file. The name of recipient, date, amount, and the reason should be attached and included with the records. Two signatures of adult/staff witnessing the dispensing of the gift card or the signature of the recipient is also required. This is required to prevent the risk of loss and misappropriation of assets.</p>	<p>We recommend that the handling of gift cards be performed in accordance with the requirements of the District's step-by-step guide to Disbursing Cash or Gift Cards for Awards, Scholarships or Goodwill, and Addendum to the District's <i>Internal Funds Policies and Procedures Manual</i>.</p>	<p>Response: Immokalee Middle School will endeavor to comply with our District's policies and procedures. All gift cards disbursed will have two adult/staff signatures as well as the name of the recipient, date of award, amount, and reason for the disbursement.</p> <p>Personnel Responsible: Principal</p>

**THE SCHOOL BOARD OF COLLIER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

SCHOOL: IMMOKALEE TECHNICAL COLLEGE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/04/2021

Finding		Recommendation	Management's Response
1	Completion of Purchase Order Form		
	<p>An Internal Funds Purchase Order Form was not completed for check number 4810 issued in the amount of \$4,635.04.</p> <p>District policy states that purchases of \$3,000 or more require prior written approval by the Principal using the standard Internal Funds Purchase Order Form.</p>	<p>We recommend that staff adhere to the District's Internal Funds Policies and Procedures Manual, which states that purchases of \$3,000 or more require prior written approval using the standard Internal Funds Purchase Order Form.</p>	<p>Response: Director will ensure that all purchases of \$3,000 or more will have written approval prior to purchase using the internal fund's purchase order system.</p> <p>Personnel Responsible: Principal</p>

**THE SCHOOL BOARD OF COLLIER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

SCHOOL: LELY ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/21/2021

Finding		Recommendation	Management's Response
1	Skipped or Voided Checks		
	<p>Check number 4964 was voided in the system and notation was made on the check documenting that it was voided. However, the signature block was not removed.</p> <p>District policy requires that a skipped or voided check be marked "VOID", with the signature block removed, and the Principal should sign to provide evidence of the awareness of the check. When the actual check is not available, the check stub should be marked "VOID". If the check is reissued, the replacement check number should be notated on the stub.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> established for handling skipped or voided checks.</p>	<p>Response: Any check that is voided will have to be approved by the principal so that we can ensure that the signature block is removed. This will be included as a part of our weekly office manager and principal meeting.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Completion of Purchase Order Form		
	<p>An Internal Funds Purchase Order Form was not completed for check number 5023 issued in the amount of \$5,140.</p> <p>District policy states that purchases of \$3,000 or more require prior written approval by the Principal using the standard Internal Funds Purchase Order Form.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that purchases of \$3,000 or more require prior written approval using the standard Internal Funds Purchase Order Form.</p>	<p>Response: As the current principal, I will ensure that all things I approve have a purchase order. This will be included as a part of our weekly office manager and principal meeting.</p> <p>Personnel Responsible: Principal</p>

**THE SCHOOL BOARD OF COLLIER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

SCHOOL: LELY ELEMENTARY (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/21/2021

	Finding	Recommendation	Management's Response
3	Fundraising Activities		
	<p>A Final Fundraiser Financial Report (5830 F2 Form) was not completed for the "LES Walk-A-Thon" event held on 3/12/21.</p> <p>District policy requires that a Final Fundraiser Financial Report (Form 5830 F2) be submitted to the Principal within 30 days after completion of the fundraiser event.</p>	<p>We recommend that staff adhere to the District's Internal Funds Policies and Procedures Manual and follow the procedures therein for timely completion and submission of all required forms for fundraising events.</p>	<p>Response: During our weekly office manager/ principal meetings, we will go through all F1 forms and ensure that we have the F2 form when a fundraiser is complete.</p> <p>Personnel Responsible: Principal</p>

**THE SCHOOL BOARD OF COLLIER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

SCHOOL: LELY HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 7/21/2021

	Finding	Recommendation	Management's Response
	Fundraising Activities		
	<p>We noted that the Fundraising/Event Proposal Form 5830 F1 for the <i>Faculty Golf Tournament</i> that occurred on 5/28/2021 was signed by the Principal on 6/11/2021.</p> <p>District policy requires all fundraising activities to be pre-approved by the Principal using a standard Fundraising/Event Proposal Form 5830 F1. An additional approval by the Superintendent or designee is required if the fundraising activity occurs off-district premises and the funds are deposited directly into internal accounts.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures</i> Manual and follow the procedures therein for timely completion and submission of all required forms for fundraising events.</p>	<p>Response: We will ensure that staff understands the documentation that goes into fundraising and makes sure the forms are completed on time.</p> <p>Personnel Responsible: Principal</p>

**THE SCHOOL BOARD OF COLLIER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

SCHOOL: MANATEE MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 09/02/2021

Finding		Recommendation	Management's Response
1	Skipped or Voided Checks		
	<p>Check number 4832 was voided in the system. However, the check stub was not properly marked "VOID" and the replacement check number was not notated on the check stub.</p> <p>District policy requires that a skipped or voided check be marked "VOID", with the signature block removed, and the Principal should sign to provide evidence of the awareness of the check. When the actual check is not available, the check stub should be marked "VOID". If the check is reissued, the replacement check number should be notated on the stub.</p>	<p>We recommend that staff adhere to the District's Internal Funds Policies and Procedures Manual established procedures for handling skipped or voided checks.</p>	<p>Response: Staff will adhere to the District's Internal Funds Policies and Procedures Manual, which requires a skipped or voided check to be marked "VOID".</p> <p>Personnel Responsible: Principal</p>

**THE SCHOOL BOARD OF COLLIER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

SCHOOL: MANATEE MIDDLE (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 09/02/2021

	Finding	Recommendation	Management's Response
2	Gift Card Procedures		
	<p>We noted the District's gift card procedures were not followed for the dispensing of gift cards purchased with check numbers 4791, 4838, 4839, 4902, 4922, 4923, 4926 and 4949.</p> <p>The supporting documents did not detail the recipients of the gift cards dispensed and/or there were no signatures of adults/staff witnessing the dispensing of the gift card or the signature of the recipient.</p> <p>District policy requires detailed documentation of the purchase of gift cards be kept on file. The name of recipient, date, amount, and the reason should be attached and included with the records. Two signatures of adults/staff witnessing the dispensing of the gift card or the signature of the recipient is also required. This is required to prevent the risk of loss and misappropriation of assets.</p>	<p>We recommend that the handling of gift cards be performed in accordance with the requirements of the District's step-by-step guide to Disbursing Cash or Gift Cards for Awards, Scholarships or Goodwill, an Addendum to the District's Internal Funds Policies and Procedures Manual.</p>	<p>Response: When distributing gift cards at winter break time, we will work in accordance with the requirements of the District's step-by-step guide to distributing gift cards for goodwill.</p> <p>Personnel Responsible: Principal</p>

**THE SCHOOL BOARD OF COLLIER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

SCHOOL: MANATEE MIDDLE (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 09/02/2021

Finding		Recommendation	Management's Response
3	Completion of Purchase Order Form		
<p>An Internal Funds Purchase Order Form was not completed for check number 4961 issued in the amount of \$3,189.20.</p> <p>District policy states that purchases of \$3,000 or more require prior written approval by the Principal using the standard Internal Funds Purchase Order Form.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that purchases of \$3,000 or more require prior written approval using the standard Internal Funds Purchase Order Form.</p>	<p>Response: We will adhere to the procedure detailed in the District's Internal Funds Policies and Procedures Manual for all checks coming in or going out.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
4	Timely Deposit of Monies Collected		
<p>Monies collected in November 2020 (the check received was dated 11/20/20) in the amount of \$18,585.66 were deposited on 4/14/21 for receipt number 21-0422-0165.</p> <p>District policy states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>		<p>We recommend that staff adhere to the District's Internal Funds Policies and Procedures Manual for recording collections.</p>	<p>Response: We will adhere to the District's Internal Funds Policies and Procedures Manual for the timely deposit of all monies collected.</p> <p>Personnel Responsible: Principal</p>

**THE SCHOOL BOARD OF COLLIER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

SCHOOL: NAPLES HIGH SCHOOL

DATE OF ON-SITE VISIT AT THE SCHOOL: 8/3/2021

Finding		Recommendation	Management's Response
1	Fundraising Activities		
<p>A Fundraising/Event Proposal Report (Form 5830 F1) was on file for the <i>Finishing with Flair</i> event held on 4/21/21. However, Form 5830 F1 was not signed by the Principal until 4/27/21.</p> <p>District policy requires all fundraising activities to be pre-approved by the Principal using a standard Fundraising/Event Proposal Form 5830 F1. An additional approval by the Superintendent or designee is required if the fundraising activity occurs off-district premises and the funds are deposited directly into internal accounts.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures</i> Manual and follow the procedures therein for timely completion and submission of all required forms for fundraising events.</p>	<p>Response: The procedures for completing fundraising forms have been reviewed with all coaches and sponsors. The activities coordinator will meet with all parties involved, before and after a fundraising event to review the District's <i>Internal Funds Policies and Procedures</i> Manual.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Timely Recording of Monies Collected		
<p>Funds collected by the teacher/sponsor on 4/27/21 were remitted to the bookkeeper on 4/27/21 for receipt number 21-0151-0487. However, the bookkeeper did not generate the receipt for the teacher/sponsor until 4/29/21.</p> <p>District policy states that the bookkeeper will verify the amount of money reported on the Monies Collected Form when the funds exchange hands. The computer will generate an official receipt, which automatically assigns a receipt number. The receipt is given to whom the funds were handed in by. The bookkeeper must then print and sign all receipts as they are created.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures</i> Manual for recording collections.</p>	<p>Response: At the beginning of the year, the activities coordinator and principal held a coaches and sponsor's meeting and reviewed the policies and procedures for timely recording of monies collected. This policy is reviewed when an F1 is handed in and a fundraiser begins.</p> <p>Personnel Responsible: Principal</p>

**THE SCHOOL BOARD OF COLLIER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

SCHOOL: NAPLES HIGH SCHOOL (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 8/3/2021

Finding		Recommendation	Management's Response
3	Gift Card Procedures		
<p>We noted the District's gift card procedures were not followed for the dispensing of gift cards purchased with check number 34700. The supporting documents did not detail the recipients of the gift cards dispersed.</p> <p>District policy requires detailed documentation of the purchase of gift cards be kept on file. The name of recipient, date, amount, and the reason should be attached and included with the records. Two signatures of adult/staff witnessing the dispensing of the gift card or the signature of the recipient is also required. This is required to prevent the risk of loss and misappropriation of assets.</p>		<p>We recommend that the handling of gift cards be performed in accordance with the requirements of the District's step-by-step guide to Disbursing Cash or Gift Cards for Awards, Scholarships or Goodwill, an Addendum to the District's Internal Funds Policies and Procedures Manual.</p>	<p>Response: The bookkeeper will require proper procedures when dispensing gift cards. All recipients will be required to sign a document that lists the date, amount, and reason for the gift card. Witnesses will also be required to sign and attest for the dispensing of the gift cards.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
4	Completion of Purchase Order Form		
<p>Internal Funds Purchase Order Forms were not completed for check numbers 34500 and 34737 issued in the amounts of \$6,702.67 and \$6,510.75, respectively.</p> <p>District policy states that purchases of \$3,000 or more require prior written approval by the Principal using the standard Internal Funds Purchase Order Form.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that purchases of \$3,000 or more require prior written approval using the standard Internal Funds Purchase Order Form.</p>	<p>Response: All purchases over \$3000.00 will have a signed purchase order from the principal. This policy and procedures were shared with all of the coaches, staff, and personnel who deal with purchases at the school.</p> <p>Personnel Responsible: Principal</p>

**THE SCHOOL BOARD OF COLLIER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

SCHOOL: PARKSIDE ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/02/2021

Finding		Recommendation	Management's Response
1	Gift Card Procedures		
<p>We noted the District's gift card procedures were not followed for the dispensing of gift cards purchased with check numbers 7119, 7150 and 7156. The supporting documents did not detail the recipients of the gift cards dispersed.</p> <p>District policy requires detailed documentation of the purchase of gift cards be kept on file. The name of recipient, date, amount, and the reason should be attached and included with the records. Two signatures of adult/staff witnessing the dispensing of the gift card or the signature of the recipient is also required. This is required to prevent the risk of loss and misappropriation of assets.</p>		<p>We recommend that the handling of gift cards be performed in accordance with the requirements of the District's step-by-step guide to Disbursing Cash or Gift Cards for Awards, Scholarships or Goodwill, an Addendum to the District's Internal Funds Policies and Procedures Manual.</p>	<p>Response: A log will be created for all gift cards that were bought within the year, and a check-off that all necessary requirements have been completed with each gift card that is purchased and dispersed. All supplemental documentation will also be attached to the records.</p> <p>Personnel Responsible: Principal</p>

**THE SCHOOL BOARD OF COLLIER COUNTY, FLORIDA
INTERNAL ACCOUNTS**

SCHOOL: PELICAN MARSH ELEMENTARY SCHOOL

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/21/2021

	Finding	Recommendation	Management's Response
1	Fundraising Activities		
	<p>The Fundraising/Event Proposal (Form 5830 F1) and the Final Fundraising Financial Report (Form 5830 F2) were not signed by the Principal for the "PME Scholastic Book Fair" held during the period of 2/22/21 thru 2/26/21 and the "PME Scholastic Book Fair" held during the period of 4/23/21 thru 4/30/21.</p> <p>District policy requires all fundraising activities to be pre-approved by the Principal using a standard Fundraising/Event Proposal Form 5830 F1. An additional approval by the Superintendent or designee is required if the fundraising activity occurs off-District premises and the funds are deposited directly into internal accounts. Additionally, the Final Fundraiser Financial Report (Form 5830 F2) must be submitted to the Principal within 30 days after completion of the fundraiser event.</p>	<p>We recommend that staff adhere to the District's Internal Funds Policies and Procedures Manual and follow the procedures therein for timely completion and submission of all required forms for fundraising events.</p>	<p>Response: We will follow the Internal Funds Policies and Procedures Manual.</p> <p>Personnel Responsible: Principal</p>