

District School Board of Collier County, Florida

Internal Accounts Special Revenue Fund
Letter on Identified Internal Control Matters
As of June 30, 2020

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RSM US LLP

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

In planning and performing our audit of the internal accounts special revenue fund of the District School Board of Collier County, Florida (the District) as of June 30, 2020, 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 statement, 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 identified control deficiencies that we determined did not constitute significant deficiencies or material weaknesses.

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 2, 2020

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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, 2020.

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.

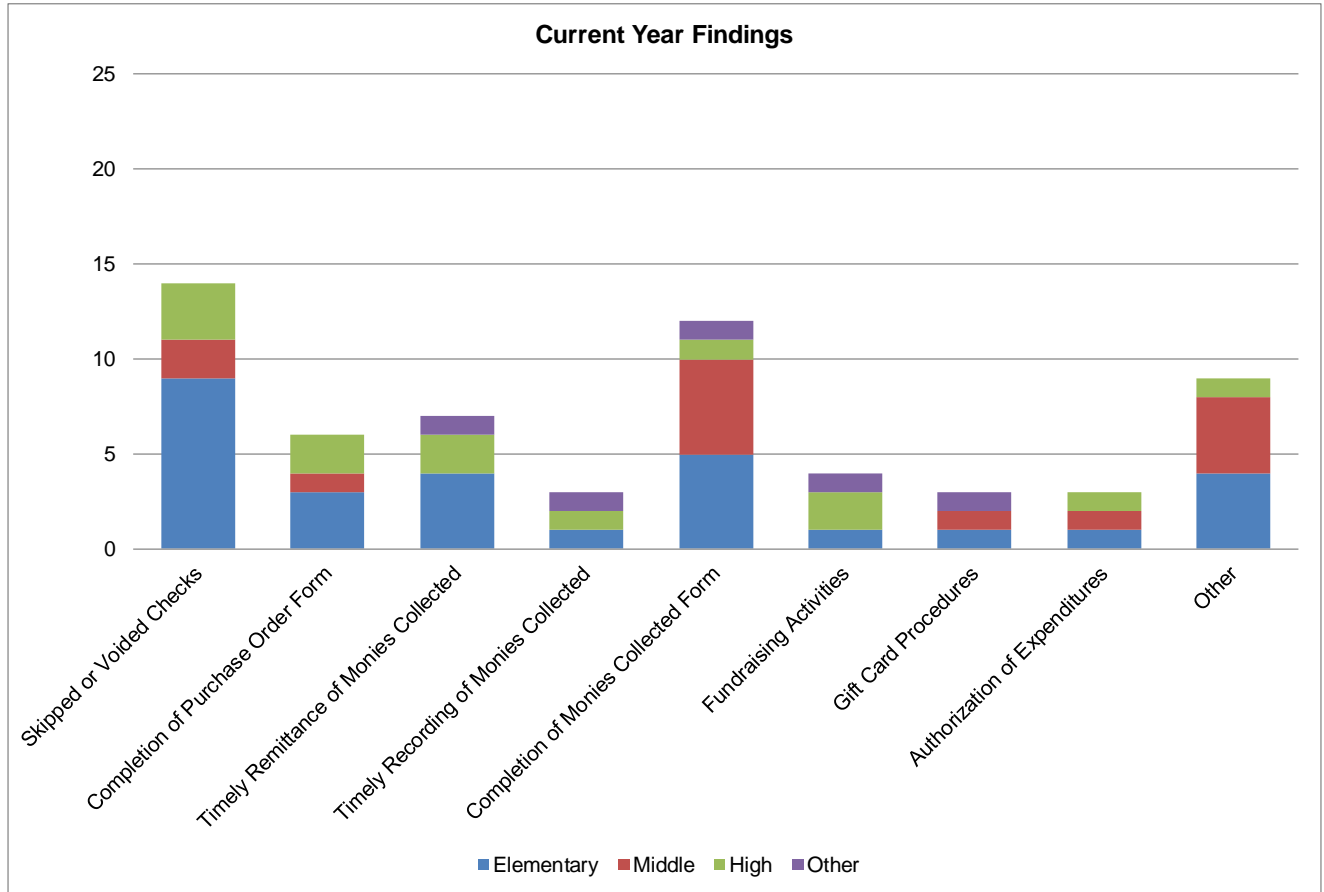
Timely Recording of Monies Collected

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 61 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			
	Timely Recording of Monies Collected		X	
	Completion of Purchase Order Form		X	
2	Barron Collier High			
	Fundraising Activities		X	
	Skipped or Voided Checks		X	
3	Big Cypress Elementary			
	Completion of Purchase Order Form		X	
	Skipped or Voided Checks		X	
4	Calusa Park Elementary			
	Timely Remittance of Monies Collected		X	
	Timely Recording of Monies Collected		X	
5	Cypress Palm Middle			
	Completion of Monies Collected	X		See current year findings
	Timely Remittance of Monies Collected		X	
6	Golden Gate Middle			
	Timely Remittance of Monies Collected		X	
7	Golden Terrace Elementary			
	Skipped or Voided Checks		X	
8	Immokalee Middle			
	Skipped or Voided Checks		X	
9	Lake Trafford Elementary			
	Completion of Purchase Order Form		X	
10	Lely Elementary			
	Skipped or Voided Checks		X	
	Timely Recording of Monies Collected		X	

Executive Summary – Continued

No.	Site / Finding	Still Relevant	Corrected or No Longer Relevant	Explanations
11	Lely High			
	Skipped or Voided Checks		X	
	Completion of Purchase Order Form		X	
	Gift Card Procedures		X	
	Fundraising Activities	X		See current year findings
12	Lorenzo Walker Technical College			
	Skipped or Voided Checks		X	
13	Naples High			
	Gift Card Procedures		X	
	Timely Recording of Monies Collected	X		See current year findings
	Fundraising Activities		X	
	Skipped or Voided Checks	X		See current year findings
	Completion of Monies Collected Form	X		See current year findings
	Completion of Purchase Order Form	X		See current year findings
	Timely Remittance of Monies Collected	X		See current year findings
14	Naples Park Elementary			
	Completion of Monies Collected Form		X	
	Skipped or Voided Checks		X	
15	Osceola Elementary			
	Skipped or Voided Checks		X	
16	Parkside Elementary			
	Skipped or Voided Checks	X		See current year findings
	Monthly Financial Reports		X	
17	Sabal Palm Elementary			
	Monthly Financial Reports		X	
18	Summer School SACC			
	Timely Remittance of Monies Collected		X	
19	Village Oaks Elementary			
	Monthly Financial Reports		X	

Appendix A
Individual School Findings

SITE: ADMINISTRATION CENTER

DATE OF ON-SITE VISIT AT THE SITE: 07/13/2020

	Finding	Recommendation	Management's Response
	No comments for this site.		

SITE: ADULT EDUCATION

DATE OF ON-SITE VISIT AT THE SITE: 07/15/2020

	Finding	Recommendation	Management's Response
	No comments for this site.		

SCHOOL: ALTERNATIVE SCHOOLS

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/05/2020

Finding	Recommendation	Management's Response
Completion of Monies Collected Form		
<p>We noted the Monies Collected Form (MCF) for receipt numbers 20-9213-0070 and 20-9213-0022 did not indicate the receipt number on the face of the MCF to match the official receipt number.</p> <p>District policy states that the bookkeeper must print and sign all receipts as they are created and the receipt number must be written in the left hand corner of the Monies Collected Form.</p>	<p>We recommend that the bookkeeper adhere to the District's <i>Internal Funds Policies and Procedures</i> for recording collections.</p>	<p>Response: The bookkeeper will adhere to the District's <i>Internal Funds Policies and Procedures</i> for completion of Monies Collected Forms.</p> <p>Personnel Responsible: Principal</p>

Finding	Recommendation	Management's Response
Fundraising Activities		
<p>A final Fundraiser or Event Financial Report (Form 5830 F2) was on file for the Boot Sales and Donation fundraiser dated 6/10/2020. However, Form 5830 F2 was not signed by the Principal.</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: Staff will adhere to the District's <i>Internal Funds Policies and Procedures</i> Manual for fundraising activities.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: AVALON ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/28/2020

	Finding	Recommendation	Management's Response
	No comments for this site.		

SCHOOL: BARRON COLLIER HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/17/2020

	Finding	Recommendation	Management's Response
	Completion of Purchase Order Form		
	<p>We noted that an internal Funds Purchase Order Form was not completed for check number 33819 issued in the amount of \$5,376.</p> <p>District policy states that purchases of \$3,000 or more require prior written approval from 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 are aware of the finding. It was a result of a timing issue. We will ensure all district policies and procedures will be followed in the future.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: BIG CYPRESS ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/27/2020

Finding	Recommendation	Management's Response
No comments for this site.		

SCHOOL: CALUSA PARK ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/16/2020

Finding	Recommendation	Management's Response
No comments for this site.		

SCHOOL: CORKSCREW ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/20/2020

	Finding	Recommendation	Management's Response
	No comments for this site.		

SCHOOL: CORKSCREW MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/31/2020

Finding	Recommendation	Management's Response
Voided or Skipped Checks		
<p>We noted that check number 5108 was voided in the system. However, the check stub was not marked "VOID".</p> <p>District policy requires the voided check stub to be marked as "VOID" when the actual check is not available. 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>, which requires the voided check stub to be marked as "Void" when the actual check is not available. If the check is reissued, the replacement check number should be notated on the check stub.</p>	<p>Response: We have a clear plan in place for documenting any voided checks. This was unfortunately a human error during the switch to home learning of COVID-19.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: CYPRESS PALM MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/19/2020

Finding	Recommendation	Management's Response
Completion of Monies Collected Form		
<p>We noted the Monies Collected Form (MCF) for receipt number 20-0472-0084 did not indicate the receipt number on the face of the MCF to match the official receipt number.</p> <p>District policy requires that Monies Collected Form be fully completed to include the date monies were collected and the date monies were remitted to the bookkeeper with the appropriate receipt number. Lack of proper controls over collections could result in the misappropriation of assets.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p>Response: We will review the Monies Collected Form to make sure that the receipt number matches the MCF.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: EAST NAPLES MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 09/04/2020

	Finding	Recommendation	Management's Response
	Authorization of Expenditures		
	<p>We noted there was no Check Issued Statement for the issuance of check number 12328 in the amount of \$64.</p> <p>District policy states that all expenditures must have documented approval by the individual school Principal in the form of a signed Check Issued Statement or other authorization form.</p>	<p>We recommend that staff adhere to the District's Internal Funds Policies and Procedures Manual, which requires that a Check Issued Statement or other authorization form be approved by the Principal, to authorize expenditures prior to the issuance of any checks.</p>	<p>Response: We will follow a protocol to make sure this does not occur in the future.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: EDEN PARK ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/29/2020

Finding	Recommendation	Management's Response
No comments for this site.		

SCHOOL: ESTATES ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/30/2020

Finding	Recommendation	Management's Response
Voided or Skipped Checks		
<p>We noted that check number 2495 was voided in the system. However, the check stub was not marked "VOID".</p> <p>District policy requires the voided check stub to be marked as "VOID" when the actual check is not available. 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>, which requires the voided check stub to be marked as "Void" when the actual check is not available. If the check is reissued, the replacement check number should be notated on the stub.</p>	<p>Response: We will write "VOID" on the check stub when the actual check has been lost.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: EVERGLADES CITY SCHOOL

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/20/2020

Finding	Recommendation	Management's Response
Timely Remittance of Monies Collected		
<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 09/10/19 were not remitted to the bookkeeper until 9/13/19 for receipt number 20-0051-0028. • Funds collected by the teacher/sponsor on 9/19/19 were not remitted to the bookkeeper until 9/23/19 for receipt number 20-0051-0033. <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: All teachers/sponsors will be required to adhere to district policy for the remittance of monies to the bookkeeper. All teachers/sponsors will be required to refresh their knowledge of district policies. If noncompliance occurs with this procedure the teachers/sponsors will be removed from their duties and they will not be allowed to participate in these activities.</p> <p>Personnel Responsible: Principal</p>

Finding	Recommendation	Management's Response
Timely Recording of Monies Collected		
<p>We noted funds collected by the teacher/sponsor on 10/2/19 were remitted to the bookkeeper on 10/3/19 for receipt number 20-0051-0041 however, such amount were not recorded until 10/17/2019.</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. The policy allows the official receipt to be generated within one business day from the date the bookkeeper receives the monies.</p>	<p>We recommend that staff adhere to the District's Internal Funds Policies and Procedures Manual for recording collections.</p>	<p>Response: The bookkeeper has been refreshed in District policies and moving forward will remit all monies in a timely manner.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: EVERGLADES CITY SCHOOL (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/20/2020

Finding	Recommendation	Management's Response
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 32701. 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 has been refreshed in District policies and moving forward will ensure that all supporting documents detailing the recipients of the gift cards are attached and recorded properly.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: GOLDEN GATE ELEMENTARY/INTERMEDIATE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/16/2020

	Finding	Recommendation	Management's Response
	No comments for this site.		

SCHOOL: GOLDEN GATE HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/18/2020

Finding	Recommendation	Management's Response
Voided or Skipped Checks		
<p>We noted check numbers 10786, 10789, 10864, 10929 and 10930 were marked "VOID" and the signature blocks were removed. However, the replacement check numbers were not notated on the voided checks.</p> <p>District policy requires that skipped or voided checks be marked "VOID" and the signature block must be removed. If the check is reissued, the replacement check number be notated on the voided check.</p>	<p>We recommend that staff adhere to the District's Internal Funds Policies and Procedures Manual, which requires that the voided check to be marked "VOID" and the signature block removed. If the check is reissued, the replacement check number should be notated on the check.</p>	<p>Response: Based on the District's Procedures Manual, we will double check that all required procedures are met and completed.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: GOLDEN GATE HIGH (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/18/2020

Finding	Recommendation	Management's Response
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 ACE Hardware event held on 10/05/2019. However, the event's Form 5830 F2 was not dated by the Principal to indicate when the form was submitted. • A Final Fundraising Financial Report (Form 5830 F2) was on file for the Shirt Sales for Club event held from 12/1/2019 to 1/30/2020. However, the event's Form 5830 F2 was submitted to the Principal on 06/08/2020. <p>District policy requires that the 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 Fund Policy 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 make sure that all forms are filled out, turned in and completed in the timeframe specified in the District's manual.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: GOLDEN GATE HIGH (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/18/2020

Finding	Recommendation	Management's Response
Authorization of Expenditures		
<p>We noted that the Principal approved the Checks issued statement for check numbers 10928, 10972, 10973, and 10974 but they were not dated, as required by District policy.</p> <p>District policy requires that all expenditures must approved by the Principal in the form of a properly signed and dated Checks Issued Statement or other authorization form.</p>	<p>We recommend that staff adhere to the District's Internal Funds Policies and Procedures Manual, which requires all expenditures to have documented approval by the Principal in the form of a signed Checks Issued Statement or other authorization form.</p>	<p>Response: We will ensure that all required fields (signatures and/or dates) are completed.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: GOLDEN GATE MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/24/2020

Finding	Recommendation	Management's Response
Completion of Monies Collected Form		
<p>We noted that the Monies Collected Form (MCF) for receipt number 0024 was not fully completed to indicate the receipt number on the MCF and the bookkeeper did not sign the MCF to indicate when the monies were remitted to the bookkeeper.</p> <p>District policy requires that the Monies Collected Form be fully completed to include the date monies were collected and the date the monies were remitted to the bookkeeper with the appropriate receipt number. Lack of proper controls over collections could result in the misappropriation of assets.</p>	<p>We recommended that the staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p>Response: The bookkeeper will complete all Monies Collected Forms in their entirety, including the receipt number and signature.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: GOLDEN GATE MIDDLE (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/24/2020

Finding	Recommendation	Management's Response
Completion of Deposit Statement		
<p>We noted that the deposit statement for receipt number 0460 was not completed to indicate that the payment was properly recorded and reviewed.</p> <p>District policy requires that a deposit statement be fully completed and signed by the bookkeeper for each receipt. Lack of controls over collections could result in the misappropriation of assets.</p>	<p>We recommended that the staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections</p>	<p>Response: After the auditor left the building, we located the completed Deposit Statement behind the bank deposit. It was printed in letter form, not landscape, so it was difficult to recognize. In the future, we will better organize our materials so important documents are not misplaced.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: GOLDEN TERRACE ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/16/2020

	Finding	Recommendation	Management's Response
	No comments for this site.		

SCHOOL: GULF COAST HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/24/2020

	Finding	Recommendation	Management's Response
	No comments for this site.		

SCHOOL: GULFVIEW MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/25/2020

	Finding	Recommendation	Management's Response
	No comments for this site.		

SCHOOL: HIGHLANDS ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/05/2020

Finding		Recommendation	Management's Response
1	Completion of Official Receipts		
	<p>RSM noted official receipt numbers 20-0181-003, 20-0181-0017, 20-0181-0102, 20-0181-0097 and 20-0181-0043 were not signed by the Office Manager.</p> <p>District policy states that the bookkeeper must print and sign all receipts as they are created and the receipt number must be written in the left hand corner of the Monies Collected Form.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policy and Procedures Manual</i> for recording collections.</p>	<p>Response: The Office Manager is aware of the process. She will ensure that all receipts are signed moving forward and adhere to District's policies to complete official receipts.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: IMMOKALEE HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/07/2020

	Finding	Recommendation	Management's Response
	Skipped or Voided Checks		
	<p>We noted check numbers 28489 and 28518 was properly voided in the system however, the check stub were not marked "VOID".</p> <p>District policy requires the voided check stub to be marked as "VOID" when the actual check is not available. 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>, which requires the voided check stub to be marked as "Void" when the actual check is not available. If the check is reissued, the replacement check number should be notated on the stub.</p>	<p>Response: The bookkeeper has made note of this requirement and will adhere to the District's policy and write "VOID" on the check itself.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: IMMOKALEE MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/27/2020

Finding	Recommendation	Management's Response
Monthly Financial Reports		
<p>We noted that the February 2020 monthly financial report was not completed until March 19, 2020.</p> <p>District policy requires monthly financial reports to be completed by the 15th day of the subsequent month.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires that monthly financial reports be completed by the 15th day of the subsequent month.</p>	<p>Response: The Principal will meet with the bookkeeper on a weekly basis to ensure all paperwork is completed in the appropriate timeframe.</p> <p>Personnel Responsible: Principal</p>

Finding	Recommendation	Management's Response
Completion of Purchase Order Form		
<p>We noted that an Internal Funds Purchase Order Form was completed for check numbers 8231 and 8237 issued in the amounts of \$6,634.00 and \$3,724.00, respectively. However, the Internal Purchase Order Forms were approved by the Principal after issuance of the check payments.</p> <p>District policy states that purchases of \$3,000 or more require prior written approval by the Principal using standard Internal Funds Purchase Order Forms.</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 bookkeeper will ensure that the Principal's signature is obtained for the approval of all Purchase Orders over \$3,000 prior to issuance of the check. Principal and bookkeeper will meet weekly to review Internal Accounts and procedures.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: IMMOKALEE MIDDLE (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/27/2020

Finding	Recommendation	Management's Response
Completion of Monies Collected Form		
<p>We noted the following exception related to the completion of the monies collected forms the Report of Monies Collected Form (MCF) for receipt number 20-0361-0289 did not include the total amount for deposit.</p> <p>District policy states that all monies collected must be submitted to the Bookkeeper using a Report of Monies Collected form indicating a breakdown of cash and check totals. Lack of proper controls over collections could result in the misappropriation of assets.</p>	<p>We recommend that the staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p>Response: The Principal will create a document to send to staff as a review of all monetary collection procedures. The Principal will meet with the bookkeeper weekly to review paperwork.</p> <p>Personnel Responsible: Principal</p>

Finding	Recommendation	Management's Response
Completion of Official Receipt		
<p>We noted that the Official Receipt for receipt number 20-0361-0134 was not signed by the Bookkeeper.</p> <p>District policy states that the bookkeeper must print and sign all receipts as they are created and the receipt number must be written in the left hand corner of the Monies Collected Form.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p>Response: The bookkeeper will ensure that all receipts are printed and signed. Principal and bookkeeper will meet weekly to review Internal Accounts and procedures.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: IMMOKALEE TECHNICAL COLLEGE

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/21/2020

	Finding	Recommendation	Management's Response
	No comments for this site.		

SCHOOL: LAKE PARK ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/22/2020

	Finding	Recommendation	Management's Response
	No comments for this site.		

SCHOOL: LAKE TRAFFORD ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/30/2020

Finding	Recommendation	Management's Response
Completion of Monies Collected Form		
<p>We noted the Report of Monies Collected Form (MCF) for receipt number 20-0191-0049 did not indicate the source of the monies collected, nor did it include the total amount for deposit.</p> <p>District policy states that all monies collected must be submitted to the Bookkeeper using a Report of Monies Collected Form that documents the source of the funds and a breakdown of cash and check totals. Lack of proper controls over collection could result in the misappropriation of assets.</p>	<p>We recommend that the staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> for the completion of Monies Collected forms.</p>	<p>Response: The monies sources were attached to the MCF with the total collected. Because the form was attached to the MCF, we did not complete the MCF. All MCFs will be fully completed with the supporting documents going forward.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: LAKE TRAFFORD ELEMENTARY (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/30/2020

Finding	Recommendation	Management's Response
Authorization of Expenditures		
<p>We noted Check Issued statement form for voided check number 3343 was not signed and dated by the Principal.</p> <p>District policy requires the Check Issued Statement to include the following:</p> <p>(1) check number; (2) name of school/department; (3) check date; (4) amount of check; (5) invoice date & number; (6) sub account; (7) category name; (8) check payee; (9) complete description of expenditure; (10) teacher/sponsor/bookkeeper signature and date; and (11) Principal/director signature and date.</p>	<p>We recommend that the staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> for the completion of Check Issued Statement Forms.</p>	<p>Response: The Principal did not realize it was necessary to sign and date "VOIDED" check statement. In the future, all check issued statements will be signed and dated.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: LAUREL OAK ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/23/2020

Finding	Recommendation	Management's Response
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 4602. The supporting documents did not detail the recipients of the gift cards dispensed.</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 <i>Internal Funds Policies and Procedures Manual</i>.</p>	<p>Response: Office manager will follow District policy on gift cards.</p> <p>Personnel Responsible: Principal</p>

Finding	Recommendation	Management's Response
Voided or Skipped Checks		
<p>We noted check number 4594 was voided in the system. However, there was no notation of the voided check on the face of the check stub.</p> <p>District policy requires that a skipped or voided check be marked "VOID" with the signature block removed. When the actual check is not available, the check stub should be marked "VOID". If the check is reissued, the replacement check number be notated on the stub.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires that a skipped or voided check be marked "VOID", the signature block removed and the Principal's signature obtained to provide evidence of the awareness of the voided 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>Response: Office manager will mark "VOID" on all voided checks following District's policy.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: LELY ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/27/2020

Finding	Recommendation	Management's Response
Completion of Purchase Order Form		
<p>We noted that a Principal approved Internal Funds Purchase Order Form was not completed for check number 4848 in the amount of \$5,742.98.</p> <p>District policy requires that purchases of \$3,000 or more require prior written approval from 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 from the Principal using the standard Internal Funds Purchase Order Form.</p>	<p>Response: The District's policies and procedures manual was reviewed with the Principal and Office Manager.</p> <p>Personnel Responsible: Principal</p>

Finding	Recommendation	Management's Response
Timely Remittance of Monies Collected		
<p>We noted Funds collected by the teacher/sponsor on 11/4/2019 were not remitted to the Office Manager until 11/11/2019 for receipt number 20-0381-0056.</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 <i>District's Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p>Response: The District's policies and procedures manual was reviewed with the Office Manager and Sponsor.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: LELY ELEMENTARY (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/27/2020

Finding	Recommendation	Management's Response
Monthly Financial Reports		
<p>We noted that the July 2019 monthly financial reports were not completed until August 21, 2019.</p> <p>District policy required monthly financial reports to be completed by the 15th day of the subsequent month.</p>	<p>We recommend that staff adhere to the <i>District's Internal Funds Policies and Procedures Manual</i>, which requires that monthly financial reports be completed by the 15th day of the subsequent month.</p>	<p>Response: The District's policies and procedures manual was reviewed with the Principal and the Office Manager.</p> <p>Personnel Responsible: Principal</p>

Finding	Recommendation	Management's Response
Timely Deposit of Monies Collected		
<p>We noted the following exceptions related to the completion of monies collected forms:</p> <ul style="list-style-type: none"> • Funds collected and recorded on 9/20/19 for receipt numbers 20-0381-0026 to 20-0381-0029 were not deposited until 9/27/2019. <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, and funds collected must be deposited within five (5) working days after receipt.</p>	<p>We recommend that staff adhere to the <i>District's Internal Funds Policies and Procedures Manual</i> for the deposit of monies collected.</p>	<p>Response: The District policies and procedures was reviewed with Office Manager.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: LELY HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/25/2020

Finding	Recommendation	Management's Response
Timely Remittance of Monies Collected		
<p>We noted that funds collected by the teacher/sponsor on 11/8/2019 were not remitted to the bookkeeper until 11/12/2019 for receipt number 20-0261-0324.</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 <i>District's Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p>Response: The Internal Funds Policies and Procedures Manual has been reviewed with coaches and sponsors at the beginning of the year. In addition, when F1s are filled out and handed in, a reminder of the policies and procedures will be given to the sponsor or coach handling the fundraiser.</p> <p>Personnel Responsible: Principal</p>

Finding	Recommendation	Management's Response
Fundraising Activities		
<p>A Final Fundraiser Financial Report (5830 F2 Form) was on file for the Mini Golf Fundraiser dated 1/13/2020. However, the 5830 F2 Form was not signed by the sponsor until 8/19/2020 and was not remitted to the Principal until 8/20/2020.</p> <p>District policy requires that fundraising event forms be completed and submitted in a timely manner and supporting documentation must be kept on file.</p>	<p>We recommend that staff adhere to the <i>District's Internal Funds Policies and Procedures Manual</i> and follow the procedures therein for the timely approval and financial reporting of fundraisers, including completion of appropriate forms.</p>	<p>Response: The Internal Funds Policies and Procedures Manual has been reviewed with all sponsors and coaches. The dates will be emphasized to ensure that they are signed in the correct period.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: LORENZO WALKER TECHNICAL COLLEGE

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/14/2020

Finding	Recommendation	Management's Response
No comments for this site.		

SCHOOL: LORENZO WALKER TECHNICAL HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/26/2020

Finding	Recommendation	Management's Response
No comments for this site.		

SCHOOL: MANATEE ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/18/2020

Finding	Recommendation	Management's Response
Voided or Skipped Checks		
<p>We noted that check numbers 3864, 3871, and 3896 were voided in the system and a stop payment was issued. However, the check stub was not marked "VOID".</p> <p>District policy requires the voided check stub to be marked "VOID" when the actual check is not available. 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, which requires the voided check stub to be marked as "VOID" when the actual check is not available. If the check is reissued, the replacement check number should be notated on the check stub.</p>	<p>Response: We will ensure the check stubs on voided checks are marked "VOID" and the replacement check numbers are noted when applicable.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: MANATEE MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/26/2020

Finding	Recommendation	Management's Response
Monthly Financial Reports		
<p>We noted that the July 2019 monthly financial report was not completed until August 19, 2019, two business days after the due date.</p> <p>District policy requires monthly financial reports to be completed by the 15th day of the subsequent month.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires that monthly financial reports be completed by the 15th day of the subsequent month.</p>	<p>Response: We will follow the recommendation.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: MANATEE MIDDLE (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/26/2020

Finding	Recommendation	Management's Response
Skipped or Voided Checks		
<p>We noted the following exceptions related to skipped or voided checks:</p> <ul style="list-style-type: none"> • Check number 4783 was skipped due to a printing error. However, the check was not marked "VOID" nor was there any written evidence that the Principal was made aware of the skipped check. • We noted check numbers 4614, 4731, 4651, 4662, 4694 and 4795 were voided in the system. However, the check stubs were not marked "VOID". <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 skipped 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>, which requires that a skipped or voided check be marked "VOID", the signature block removed and the Principal's signature obtained to provide evidence of the awareness of the skipped check.</p> <p>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 sub.</p>	<p>Response: We will follow the recommendation.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: MANATEE MIDDLE (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/26/2020

Finding	Recommendation	Management's Response
Gift Card Procedures		
<p>We noted that the District's gift card procedures were not followed for the dispensing of gift cards purchased with check numbers 4656, 4704 and 4753. 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 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 <i>Internal Funds Policies and Procedures Manual</i>.</p>	<p>Response: We will use a sign in sheet for distribution of gift cards.</p> <p>Personnel Responsible: Principal</p>

Finding	Recommendation	Management's Response
Completion of Monies Collected Form		
<p>We noted the Monies Collected Form for receipt number 20-0422-0099 was not signed by the teacher/sponsor.</p> <p>District policy requires that the Monies Collected Form be signed and dated by the teacher/sponsor to indicate when monies were collected. Lack of proper controls over collections could result in the misappropriation of assets.</p>	<p>We recommend that staff adhere to the procedures detailed in the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p>Response: We will make sure that all monies collected forms are signed and dated properly.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: MIKE DAVIS ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/06/2020

Finding		Recommendation	Management's Response
1	Completion of Monies Collected Form		
	<p>RSM noted the following exceptions related to the completion of Monies Collected Forms:</p> <ul style="list-style-type: none"> • Monies Collected Form (MCF) for receipt numbers 20-0531-0063, 20-0531-0091, and 20-0531-0093 did not have the receipt number written in the left hand corner of the MCF. • Monies Collected Form for receipt number 20-0531-0101 did not indicate the total amount for deposit. <p>District policy requires that the Monies Collected Form be fully completed to include the total amount for deposit and the date monies were collected and remitted to the bookkeeper with the appropriate receipt number. Lack of proper controls over collections could result in the misappropriation of cash.</p>	<p>We recommend that the staff adhere to the District's <i>Internal Funds Policies and Procedures</i> manual for recording collections.</p>	<p>Response: We will adhere to the District's Internal Funds Policies and Procedures for the completion of Monies Collected forms.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: NAPLES HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/28/2020

Finding	Recommendation	Management's Response
Timely Recording of Monies Collected		
<p>We noted the following exceptions related to the recording of monies collected:</p> <ul style="list-style-type: none"> • Funds collected by the teacher/sponsor on 11/08/2019 were remitted to the bookkeeper on 11/08/2019 for receipt number 0369. However, the bookkeeper did not generate the receipt for the teacher/sponsor until 11/12/2019. • Funds collected by the teacher/sponsor on 09/10/2019 were remitted to the bookkeeper on 09/11/2019 for receipt number 0161. However, the bookkeeper did not generate the receipt for the teacher/sponsor until 09/13/2019. <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 Manual</i> for recording collections.</p>	<p>Response: Staff will be reminded they need to adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that monies collected should be turned in no later than the following business day, in so far that this is practical.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: NAPLES HIGH (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/28/2020

Finding	Recommendation	Management's Response
Skipped or Voided Checks		
<p>We noted the following exceptions related to voided checks:</p> <ul style="list-style-type: none"> • Check number 33391 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 number 34049 was voided in the system and notation was made on the checks documenting that they were voided. However, the signature block was signed and 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 <i>Internal Funds Policies and Procedures Manual</i>, which requires that a skipped or voided check be marked "VOID", the signature block removed and the Principal's signature obtained to provide evidence of the awareness of the voided 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>Response: The bookkeeper will properly deface voided checks by writing "VOID" in large print over the entire check and remove the signature block.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: NAPLES HIGH (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/28/2020

Finding	Recommendation	Management's Response
Completion of Monies Collected Form		
<p>We noted the Monies Collected Form (MCF) for receipt number 0212 was not signed or dated by the bookkeeper to indicate the monies had been properly collected. Additionally, the receipt number was not notated on the MCF, as required by District policy.</p> <p>District policy requires that Monies Collected Forms be accurately completed to include the dates monies were collected and remitted to the bookkeeper. The bookkeeper must print and sign all receipts as they are created and the receipt number must be written in the left hand corner of the form. Lack of proper controls over collections could result in misappropriation of assets.</p>	<p>We recommend that staff adhere to the procedures detailed in the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p>Response: The bookkeeper and staff will adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> for proper completion of the Monies Collected form.</p> <p>Personnel Responsible: Principal</p>

Finding	Recommendation	Management's Response
Completion of Purchase Order Form		
<p>We noted an Internal Funds Purchase Order Forms were not completed for check number 33558 issued in the amount of \$20,316.51</p> <p>District policy states that purchases of \$3,000 or more require prior written approval from 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 from the Principal using the standard Internal Funds Purchase Order Form.</p>	<p>Response: The bookkeeper will adhere to the procedures detailed in the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that purchases of \$3,000 or more require prior written approval from the Principal using the standard Internal Funds Purchase Order Form.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: NAPLES HIGH SCHOOL (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/28/2020

Finding	Recommendation	Management's Response
Timely Remittance of Monies Collected		
<p>We noted funds collected by the teacher/sponsor on 11/1/2019 were not remitted to the bookkeeper until 11/5/2019 for receipt number 0347.</p> <p>The District's <i>Internal Funds Policies and Procedures Manual</i> 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> for recording collections.</p>	<p>Response: Staff will adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that monies collected are to be turned in no later than the following business day, in so far as this is practical.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: NAPLES PARK ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/23/2020

Finding	Recommendation	Management's Response
Timely Recording of Monies Collected		
<p>We noted fund collected by the teacher/sponsor on 10/22/2019 were remitted to the bookkeeper on the same date for receipt number 0018. However, the bookkeeper did not generate the receipt for the teacher/sponsor until 10/25/2019.</p> <p>District Policies states that the bookkeeper will verify the amount of money reported on the Monies Collected Form when 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 handled in by. The bookkeeper must then print and sign all receipts as they are created.</p>	<p>We recommended that staff adhere to the procedures detailed in the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p>Response: The office manager did not record prior to going to the bank. We have reviewed procedures and will follow these procedures from this point forward.</p> <p>Personnel Responsible: Principal</p>

Finding	Recommendation	Management's Response
Timely Remittance of Monies Collected		
<p>We noted funds collected by the teacher/sponsor on 01/09/2020 were not remitted to the bookkeeper until 01/28/2020 for receipt number 0054.</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 recommended that staff adhere to the procedures detailed in the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p>Response: SACC Staff were advised to follow procedures when turning in deposits to the office manager. We have reviewed procedures with staff involved and will follow these procedures from this point forward.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: NORTH NAPLES MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/25/2020

	Finding	Recommendation	Management's Response
	No comments for this site.		

SCHOOL: OAKRIDGE MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/26/2020

	Issues	Recommendation	Management Response
	No comments for this site.		

SCHOOL: OSCEOLA ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/23/2020

	Finding	Recommendation	Management's Response
	No comments for this site.		

SCHOOL: PALMETTO ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/06/2020

Finding	Recommendation	Management's Response
Completion of Monies Collected Form		
<p>We noted the Report of Monies Collected Form (MCF) for receipt number 20-0541-0054 did not indicate the total amount for deposit.</p> <p>District policy states that monies collected must be submitted to the Bookkeeper using a Report of Monies Collected form indicating a breakdown of cash and check totals. Lack of proper controls over collection could result in the misappropriation of assets.</p>	<p>We recommend that the staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p>Response: Going forward, we will ensure to indicate the total amount for deposit on the Monies Collected Forms.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: PALMETTO RIDGE HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/28/2020

Finding	Recommendation	Management's Response
No comments for this site.		

SCHOOL: PARKSIDE ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/28/2020

Finding	Recommendation	Management's Response
Skipped or Voided Checks		
<p>We noted check number 7039 was voided in the system. However, the check stub was not marked "VOID".</p> <p>District policy requires the voided check stub to be marked as "VOID" when the actual check is not available. If the check is reissued, the replacement check number should be notated on the check stub.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires the voided check stub to be marked as "Void" when the actual check is not available. If the check is reissued, the replacement check number should be notated on the stub.</p>	<p>Response: Principal will monitor that all "VOIDED" checks are dealt with in the manner outlined by the Internal Funds policies.</p> <p>Personnel Responsible: Principal</p>

Finding	Recommendation	Management's Response
Completion of Purchase Order Form		
<p>We noted that a Principal approved Internal Funds Purchase Order Form was not completed for check number 7048 in the amount of \$3,466.80.</p> <p>District policy requires that purchases of \$3,000 or more require prior written approval from the Principal using standard Internal Funds Purchase Order Forms.</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 by the Principal using the standard Internal Funds Purchase Order Form.</p>	<p>Response: We will adhere to the District's Internal Funds Policy that states purchases of \$3,000 or more require written approval from the Principal using the standard Internal Funds Purchase Order Form.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: PARKSIDE ELEMENTARY (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/28/2020

Finding	Recommendation	Management's Response
Timely Remittance of Monies Collected		
<p>We noted the following exceptions related to the completion of monies collected forms:</p> <ul style="list-style-type: none"> • Funds collected by the teacher/sponsor on 11/4/2019 were not remitted to the Office Manager until 11/8/2019 for receipt number 20-0551-0022. • Funds collected by the teacher/sponsor on 9/27/19 were not remitted to the Office Manager until 10/1/19 for receipt number 20-0551-0018. • Funds collected by the teacher/sponsor on 9/27/19 were not remitted to the Office Manager until 10/2/19 for receipt number 20-0551-0019. <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 <i>District's Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p>Response: We will adhere to the policy that monies collected are not turned in any later than the day following collection and that all monies will be deposited within five (5) working days after receipt.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: PARKSIDE ELEMENTARY (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/28/2020

	Finding	Recommendation	Management's Response
	Timely Deposit of Monies Collected		
	<p>We noted funds collected by the teacher/sponsor on 09/10/2019 for receipt numbers 20-0551-0011 through 20-0551-0015 were not deposited in the bank until 9/20/19.</p> <p>District policy states that funds collected must be deposited within five (5) working days after receipt.</p>	<p>We recommend that staff adhere to the <i>District's Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p>Response: We will adhere to policy that monies collected are not turned in any later than the day following collection and all monies will be deposited within five (5) working days after receipt.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: PELICAN MARSH ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/22/2020

Finding	Recommendation	Management's Response
Skipped or Voided Checks		
<p>We noted check number 6450 was voided in the system and properly marked "VOID". However, the signature block was not removed.</p> <p>District policy requires that a skipped or voided check be marked "VOID" and the signature block removed.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires the skipped or voided check be marked "VOID" and the signature block removed.</p>	<p>Response: Procedures from the <i>Internal Funds Policies and Procedures Manual</i> for handling <i>voided checks</i> was reviewed with the PME Office Manager. Appropriate steps will be followed in the future.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: PINE RIDGE MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/26/2020

Finding	Recommendation	Management's Response
Completion of Monies Collected Form		
<p>We noted the Monies Collected Form for receipt numbers 20-0521-0080 did not have the receipt number written in the left hand corner of the Monies Collected form.</p> <p>District policy states that the bookkeeper must print and sign all receipts as they are created and the receipt number must be written in the left hand corner of the Monies Collected Form.</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: Principal will be working closely as a second set of eyes to ensure policies and procedures are being followed with fidelity.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: PINECREST ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/30/2020

Finding	Recommendation	Management's Response
Timely Remittance of Monies Collected		
<p>We noted funds collected by the teacher/sponsor on 10/16/2019 were not remitted to the Office Manager until 10/21/2019 for receipt number 20-0161-0018.</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> for recording collections.</p>	<p>Response: Staff will be retrained to ensure CCPS policies and procedures are adhered to.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: POINCIANA ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/22/2020

Finding	Recommendation	Management's Response
Skipped or Voided Checks		
<p>We noted check number 4924 was voided in the system. However, the voided check stub was not marked "VOID".</p> <p>District policy requires the voided check stub to be marked as "VOID" when the actual check is not available. 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>, which requires the voided check stub to be marked as "Void" when the actual check is not available. If the check is reissued, the replacement check number should be notated on the stub.</p>	<p>Response: We have implemented a procedure to ensure that the voiding of checks process is completed on both the check stub and checks issued document when it occurs in the event of a lost check.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: SABAL PALM ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/24/2020

Finding	Recommendation	Management's Response
Skipped or Voided Checks		
<p>We noted that check number 3142 was voided in the system. However, the check stub was not marked "VOID".</p> <p>District policy requires the voided check stub to be marked as "VOID" when the actual check is not available. 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>, which requires the voided check stub to be marked as "Void" when the actual check is not available. If the check is reissued, the replacement check number should be notated on the stub.</p>	<p>Response: We did speak about this and even though the check was voided, the word "VOID" wasn't written on the actual check stub. This has been rectified from our end and there should be no further issues.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: SEA GATE ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/23/2020

Finding		Recommendation	Management's Response
1	Completion of Monies Collected Form		
<p>We noted the Monies Collected Form for receipt number 0108-0110 did not indicate the date the monies were remitted to the Office Manager.</p> <p>District policy requires that the Monies Collected Form be fully completed to include the date monies were collected and remitted to the bookkeeper with the appropriate receipt number. Lack of proper controls over collections could result in the misappropriation of assets.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p>Response: A double check of the date and monies collected will be conducted by the Office Manager and shared with the Principal.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: SHADOWLAWN ELEMENTARY
08/18/2020

DATE OF ON-SITE VISIT AT THE SCHOOL:

Finding	Recommendation	Management's Response
Skipped or Voided Checks		
<p>We noted check number 5015 was voided in the system, with the signature block removed. However, the check was not marked "VOID".</p> <p>District policy requires the voided check to be marked as "VOID". If the check is reissued, the replacement check number should be notated on the check.</p>	<p>We recommend that staff adhere to the District's Internal Funds Policies and Procedures Manual, which requires that a skipped or voided check be marked "VOID", the signature block removed and the Principal's signature obtained to provide evidence of the awareness of the voided check.</p>	<p>Response: We will write "VOID" on voided checks moving forward.</p> <p>Personnel Responsible: Principal</p>

SITE: SUMMER SCHOOL SACC
 07/20/2020

DATE OF ON-SITE VISIT AT THE SITE:

Finding	Recommendation	Management's Response
Authorization of Expenditures		
<p>We noted the check issued statement for check number 1211 dated 2/10/2020 was not signed or dated by the Principal.</p> <p>District policy states that all expenditures must have documented approval by the individual school Principal in the form of a signed Check Issued Statement or other authorization form.</p>	<p>We recommend that staff adhere to the District's Internal Funds Policies and Procedures Manual, which requires that a Check Issued Statement or other authorization form be approved by the Principal, to authorize expenditures prior to the issuance of any checks.</p>	<p>Response: The bookkeeper has reviewed District policy, specifically Sections H and I of the <i>Internal Funds Policies and Procedures Manual</i> which address check issued statements as well as voided checks, since check #1211 was a voided check. The bookkeeper has been reminded that a check issued statement needs to be signed for every check, even if the check is voided.</p> <p>To avoid these findings in the future, all checks will have a properly prepared check issued statement showing the Principal/Director signature and date.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: TOMMIE BARFIELD ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/27/2020

Finding	Recommendation	Management's Response
No comments for this site.		

SITE: TRANSPORTATION

DATE OF ON-SITE VISIT AT THE SITE: 07/13/2020

Finding	Recommendation	Management's Response
No comments for this site.		

SCHOOL: VETERANS MEMORIAL ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/08/2020

Finding	Recommendation	Management's Response
No comments for this site.		

SCHOOL: VILLAGE OAKS ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/29/2020

	Finding	Recommendation	Management's Response
	Fundraising Activities		
	<p>We noted that the Fundraising/Event Proposal Form 5830 F1 for the <i>AHA Kids Heart Challenge</i> did not indicate the date the event was approved by the Principal.</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 Manual</i> and follow the procedures therein for timely completion and submission of all required forms for fundraising activities.</p>	<p>Response: We will adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> for fundraising activities.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: VINEYARDS ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/21/2020

	Finding	Recommendation	Management's Response
1	<p>Completion of Report of Monies Collected Form</p>		
	<p>We noted the following exceptions related to the completion of Report of Monies Collected Forms:</p> <ul style="list-style-type: none"> • Report of Monies Collected Form for receipt number 20-0371-0156 did not include the total amount collected. • Funds collected by the teacher/sponsor on 11/1/2019 were not remitted to the Office Manager until 11/5/2019 for receipt number 20-0371-0089. <p>District policy requires the Report of Monies Collected Form be fully completed to include the total amount for deposit. Additionally, monies collected are required to be turned in no later than the following business day, in so far as this is practical. Lack of proper controls over collections could result in the misappropriation of assets.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> for the recording of collections.</p>	<p>Response: I will ensure the Office Manager monitors the Monies Collected Forms as they are submitted by the staff members to ensure accuracy and completeness (date, receipt number, amount, event and total).</p> <p>Personnel Responsible: Principal</p>

SCHOOL: VINEYARDS ELEMENTARY (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/21/2020

Finding		Recommendation	Management's Response
2	Completion of Purchase Order Form		
<p>We noted that a Principal approved Internal Funds Purchase Order form was not completed for check number 5576 in the amount of \$7,319.53.</p> <p>District policy states that purchases of \$3,000 or more require prior written approval from 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 requires prior written approval by the Principal using the standard Internal Funds Purchase Order Form.</p>	<p>Response: Training and verification of internal Purchase Orders, particularly any that are over the \$3,000 threshold will be ran through School Cash online with an ample amount of time to correct any outstanding open purchases.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
3	Skipped or Voided Checks		
<p>We noted that check number 5621 was voided in the system. However, the voided check stub was not marked "VOID".</p> <p>District policy requires the voided check stub to be marked as "VOID" when the actual check is not available. 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>, which requires the voided check stub to be marked as "Void" when the actual check is not available. If the check is reissued, the replacement check number should be notated on the stub.</p>	<p>Response: Despite the fact that this was correctable on the spot, and at the moment, this was simply an oversight. I will pay special attention to any skipped and/or voided checks to ensure completeness.</p> <p>Personnel Responsible: Principal</p>