

# **District School Board of Collier County, Florida**

Internal Accounts Agency Fund  
Report on Control Matters  
Fiscal Year Ended June 30, 2018

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## Report on Control Matters

RSM US LLP

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

Attention School Board Members and Superintendent:

In planning and performing our audit of the statement of the fiduciary assets – cash basis of the internal accounts agency fund of the District School Board of Collier County, Florida (the District) as of June 30, 2018, in accordance with the cash basis of accounting 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 and 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  
October 30, 2018

## **Executive Summary**

# Executive Summary

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This document outlines the results related to our audit of the statement of the fiduciary assets – cash basis of the internal accounts agency fund of the District School Board of Collier County, Florida (the District) as of June 30, 2018.

This document presents the *Individual School Comments*, which are control deficiencies that affect the safeguarding of assets and/or financial reporting of 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. This 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

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## Summary of the Criteria or Specific Requirements as Prescribed in the 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 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 15<sup>th</sup> 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

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## Summary of the Criteria or Specific Requirements as Prescribed in the 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

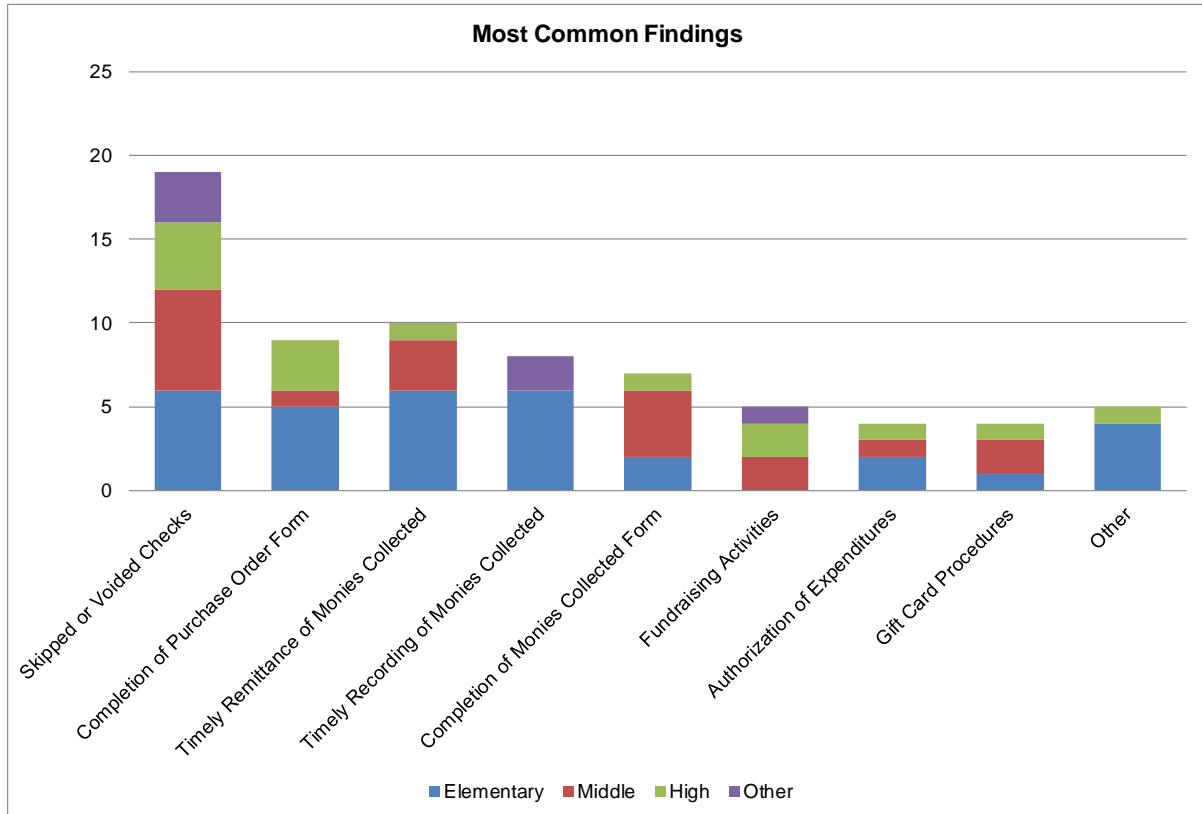
As stated in the District's *Internal Funds Policies and Procedures Manual*, Section 6.B, the bookkeeper will verify the amount of money reported on the Monies Collected Form when the funds exchange hands. The computer will generate an official receipt which automatically assigns a receipt number. The 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

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## Summary of Current Year Results

The most common current year findings are depicted in the graph below. There were 71 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
<b>1</b>	<b>Alternative Schools</b>			
	Support for Disbursements		X	
<b>2</b>	<b>Avalon Elementary</b>			
	Timely Remittance of Monies Collected		X	
	Timely Recording of Monies Collected		X	
<b>3</b>	<b>Barron Collier High</b>			
	Timely Remittance of Monies Collected		X	
<b>4</b>	<b>Big Cypress Elementary</b>			
	Timely Recording of Monies Collected		X	
<b>5</b>	<b>Calusa Park Elementary</b>			
	Completion of Monies Collected Form		X	
	Timely Recording of Monies Collected	X		See current year findings
<b>6</b>	<b>Corkscrew Elementary</b>			
	Skipped or Voided Checks		X	
	Authorization of Expenditures	X		See current year findings
	Completion of Bank Deposit Slip		X	
	Support for Transfer		X	
<b>7</b>	<b>Corkscrew Middle</b>			
	Timely Remittance of Monies Collected		X	
	Authorization of Expenditures		X	
	Completion of Purchase Order Form		X	
<b>8</b>	<b>Cypress Palm Middle</b>			
	Skipped or Voided Checks		X	
	Authorization of Expenditures		X	
	Completion of Purchase Order Form		X	
<b>9</b>	<b>East Naples Middle</b>			
	Completion of Purchase Order Form		X	
	Gift Card Procedures		X	
	Frequency of Disbursements		X	
<b>10</b>	<b>Estates Elementary</b>			
	Skipped or Voided Checks		X	

## Executive Summary – Continued

No.	Site / Finding	Still Relevant	Corrected or No Longer Relevant	Explanations
<b>11</b>	<b>Everglades City School</b>			
	Timely Remittance of Monies Collected		X	
	Gift Card Procedures		X	
<b>12</b>	<b>Golden Gate High</b>			
	Timely Remittance of Monies Collected		X	
	Acquisition of Tickets		X	
<b>13</b>	<b>Golden Gate Middle</b>			
	Skipped or Voided Checks		X	
<b>14</b>	<b>Golden Terrace Elementary</b>			
	Skipped or Voided Checks		X	
	Completion of Monies Collected Form		X	
<b>15</b>	<b>Gulf Coast High</b>			
	Skipped or Voided Checks		X	
	Timely Remittance of Monies Collected		X	
	Completion of Monies Collected Form		X	
	Timely Recording of Monies Collected		X	
	Authorization of Expenditures		X	
	Gift Card Procedures		X	
	Accuracy of Disbursements		X	
<b>16</b>	<b>Gulfview Middle</b>			
	Completion of Purchase Order Form		X	
<b>17</b>	<b>Immokalee High</b>			
	Skipped or Voided Checks	X		See current year findings
	Timely Remittance of Monies Collected		X	
	Completion of Monies Collected Form		X	
<b>18</b>	<b>Immokalee Middle</b>			
	Authorization of Expenditures		X	
	Completion of Purchase Order Form		X	
<b>19</b>	<b>Laurel Oak Elementary</b>			
	Skipped or Voided Checks		X	
	Completion of Monies Collected Form		X	
<b>20</b>	<b>Lely Elementary</b>			
	Timely Recording of Monies Collected	X		See current year findings
<b>21</b>	<b>Lely High</b>			
	Completion of Monies Collected Form		X	
	Timely remittance of Monies Collected		X	
	Fundraising Activities		X	

## Executive Summary – Continued

No.	Site / Finding	Still Relevant	Corrected or No Longer Relevant	Explanations
<b>22</b>	<b>Lorenzo Walker Technical College</b>			
	Skipped or Voided Checks	X		See current year findings
	Timely Remittance of Monies Collected		X	
	Gift Card Procedures		X	
	Frequency of Disbursements		X	
<b>23</b>	<b>Lorenzo Walker Technical High</b>			
	Skipped or Voided Checks		X	
	Fundraising Activities		X	
<b>24</b>	<b>Manatee Elementary</b>			
	Completion of Monies Collected Form		X	
<b>25</b>	<b>Manatee Middle</b>			
	Timely Recording of Monies Collected		X	
	Completion of Purchase Order Form		X	
	Gift Card Procedures		X	
	Fundraising Activities	X		See current year findings
<b>26</b>	<b>Mike Davis Elementary</b>			
	Skipped or Voided Checks		X	
	Completion of Monies Collected Form		X	
	Timely Recording of Monies Collected		X	
<b>27</b>	<b>Naples High</b>			
	Skipped or Voided Checks	X		See current year findings
	Completion of Monies Collected Form	X		See current year findings
	Timely Recording of Monies Collected		X	
	Gift Card Procedures	X		See current year findings
	Fundraising Activities	X		See current year findings
	Deposit Statement		X	
	Acquisition of Tickets		X	
	Accuracy of Monies Collected Form		X	
<b>28</b>	<b>Naples Park Elementary</b>			
	Completion of Monies Collected Form	X		See current year findings
<b>29</b>	<b>North Naples Middle</b>			
	Timely Remittance of Monies Collected	X		See current year findings
	Completion of Monies Collected Form	X		See current year findings
	Authorization of Expenditures	X		See current year findings
	Completion of Purchase Order Form		X	
<b>30</b>	<b>Oakridge Middle</b>			
	Timely Remittance of Monies Collected		X	
	Timely Recording of Monies Collected		X	
<b>31</b>	<b>Palmetto Elementary</b>			
	Timely Remittance of Monies Collected		X	
	Completion of Monies Collected Form		X	

## Executive Summary – Continued

No.	Site / Finding	Still Relevant	Corrected or No Longer Relevant	Explanations
<b>32</b>	<b>Pine Ridge Middle</b>		X	
	Timely Remittance of Monies Collected			
<b>33</b>	<b>Pinecrest Elementary</b>			
	Authorization of Expenditures		X	
<b>34</b>	<b>Poinciana Elementary</b>			
	Skipped or Voided Checks		X	
<b>35</b>	<b>Sea Gate Elementary</b>			
	Skipped or Voided Checks		X	
	Timely Remittance of Monies Collected		X	
	Completion of Monies Collected Form		X	
	Authorization of Expenditures		X	
<b>36</b>	<b>Shadowlawn Elementary</b>			
	Timely Remittance of Monies Collected		X	
<b>37</b>	<b>Summer School SACC</b>			
	Completion of Monies Collected Form		X	
	Timely Recording of Monies Collected	X		See current year findings
<b>38</b>	<b>Tommie Barfield Elementary</b>			
	Skipped or Voided Checks	X		See current year findings
	Completion of Monies Collected Form		X	
<b>39</b>	<b>Transportation</b>			
	Skipped or Voided Checks		X	
<b>40</b>	<b>Village Oaks Elementary</b>			
	Timely Remittance of Monies Collected		X	
<b>41</b>	<b>Vineyards Elementary</b>			
	Skipped or Voided Checks		X	
	Completion of Monies Collected Form		X	
	Authorization of Expenditures		X	
	Gift Card Procedures		X	

## **Appendix A**

### **Individual School Findings**

**SITE: ADMINISTRATION CENTER**

**DATE OF ON-SITE VISIT AT THE SITE: 07/09/2018**

<b>Finding</b>	<b>Recommendation</b>	<b>Management's Response</b>
No comments for this site.		

SITE: ADULT EDUCATION

DATE OF ON-SITE VISIT AT THE SITE: 07/10/2018

Finding		Recommendation	Management's Response
1	Skipped or Voided Checks		
	<p>We noted check numbers 2321, 2372 and 2373 were voided due to a printing error. However, there was no evidence the Director was made aware of the skipped checks.</p> <p>District policy requires skipped checks to be marked "VOID," with the signature block removed, and the Director/Principal should sign to provide evidence of the awareness of skipped checks.</p>	<p>We recommended that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires written authorization by the Principal as evidence of the awareness of the skipped checks.</p>	<p><b>Response:</b> Staff will properly deface skipped checks by writing "VOID" in large print over the entire check, remove the signature block and obtain the Director's signature in accordance with the District's <i>Internal Funds Policies and Procedures Manual</i>.</p> <p><b>Personnel Responsible:</b> Director</p>

SCHOOL: ALTERNATIVE SCHOOLS

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/17/2018

Finding		Recommendation	Management's Response
1	Timely Recording of Monies Collected		
	<p>We noted funds collected by the teacher/sponsor on 01/18/2018 were remitted to the bookkeeper on 01/18/2018 for receipt number 0069. However, the bookkeeper did not generate the receipt for the teacher/sponsor until 01/24/2018.</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 Manual</i> for recording collections.</p>	<p><b>Response:</b> Alternative Schools will adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>. 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 will be given to whom the funds were handed in by. The bookkeeper will then print and sign all receipts as they are created.</p> <p><b>Personnel Responsible:</b> Principal</p>

**SCHOOL: AVALON ELEMENTARY**

**DATE OF ON-SITE VISIT AT THE SCHOOL: 07/19/2018**

	<b>Finding</b>	<b>Recommendation</b>	<b>Management's Response</b>
	<b>No comments for this site.</b>		

SCHOOL: BARRON COLLIER HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/01/2018

Finding		Recommendation	Management's Response
1	Completion of Purchase Order Form		
<p>We noted the Internal Funds Purchase Order Form for check number 32007 issued on 10/12/2017 was approved on 10/17/2017.</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><b>Response:</b> The staff will continue to adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires purchases of \$3,000 or more to have prior written approval. The Principal will monitor all requests for purchases above \$3,000 to ensure the proper procedures are followed.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: BIG CYPRESS ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/12/2018

	Finding	Recommendation	Management's Response
1	Completion of Purchase Order Form		
	<p>We noted that an Internal Funds Purchase Order Form was not completed for check number 5729 in the amount of \$11,719.84.</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><b>Response:</b> Going forward, we will adhere to the policy of preparing an Internal Funds Purchase Order Form for purchases over \$3,000.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: CALUSA PARK ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/23/2018

Finding		Recommendation	Management's Response
1	Completion Purchase Order Form		
<p>We noted that an Internal Funds Purchase Order Form was not completed for check number 4585 in the amount of \$3,034.06.</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><b>Response:</b> The office manager will adhere to the procedures detailed in the District's <i>Internal Funds Policies and Procedures Manual</i> for completion of Internal Funds Purchase Order Forms.</p> <p><b>Personnel Responsible:</b> Principal</p>

Finding		Recommendation	Management's Response
2	Timely Recording of Monies Collected		
<p>We noted funds collected by the teacher/sponsor on 01/08/2018 were remitted to the bookkeeper on 01/08/2018 for receipt number 760. However, the bookkeeper did not generate the receipt for the teacher/sponsor until 01/11/2018.</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 Manual</i> for recording collections.</p>	<p><b>Response:</b> Staff will adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that the office manager will verify the amount of money reported on the Monies Collected Form when the funds exchange hands and generate a receipt for the teacher/sponsor.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: CORKSCREW ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/19/2018

Finding		Recommendation	Management's Response
1	Timely Remittance of Monies Collected		
<p>We noted funds collected by the teacher/sponsor on 11/08/2017 were not remitted to the bookkeeper until 11/13/2017 for receipt number 0087.</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><b>Response:</b> Staff members will be reminded that monies collected need to be turned in no later than the following business day.</p> <p><b>Personnel Responsible:</b> Principal</p>

Finding		Recommendation	Management's Response
2	Timely Recording of Monies Collected		
<p>We noted funds collected by the teacher/sponsor on 05/18/2018 were remitted to the bookkeeper on 05/18/2018 for receipt number 0250. However, the bookkeeper did not generate the receipt for the teacher/sponsor until 05/23/2018.</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 Manual</i> for recording collections.</p>	<p><b>Response:</b> Bookkeeper will adhere to the practice of generating the receipt for the remittance on the same day that the funds were turned in to the bookkeeper.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: CORKSCREW ELEMENTARY (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/19/2018

Finding		Recommendation	Management's Response
3	Authorization of Expenditures		
<p>We noted that the Principal approved the <i>Checks Issued</i> statement on 05/04/18 for check number 5207 issued on 05/03/18.</p> <p>District policy requires that all expenditures must approved by the Principal in the form of a signed <i>Checks Issued Statement</i> or other authorization form.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires all expenditures to have documented approval by the Principal in the form of a signed <i>Checks Issued Statement</i> or other authorization form.</p>	<p><b>Response:</b> Principal will approve all checks prior to the checks being issued.</p> <p><b>Personnel Responsible:</b> Principal</p>

Finding		Recommendation	Management's Response
4	Frequency of Disbursements		
<p>We noted that check number 5187 was issued on 04/06/2018 for invoice number 12872TH dated 02/01/2018. This was 64 days after the date of the invoice.</p> <p>Failure to pay invoices in a timely manner can result in late payment penalties, unused discounts and inaccurate payments. Payments are to be made promptly (within 45 days) and discounts taken where possible.</p>		<p>We recommend that payments be made within 45 days of the invoice date, as required by Florida Statutes, or by the due date stipulated by the vendor, in order to avoid any late payment penalties and to take advantage of any discounts offered by the vendor.</p>	<p><b>Response:</b> Invoice was not received by the school. Notification of the invoice was received later in an invoice summary along with another invoice and was paid promptly. We will be adding a calendar reminder for the Office Manager and Principal to check to make sure that invoices are received each month.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: CORKSCREW MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/17/2018

	Finding	Recommendation	Management's Response
1	Skipped or Voided Checks		
	<p>We noted the following exceptions related to skipped or voided checks:</p> <ul style="list-style-type: none"> <li>• Check number 4592 was voided in the system and a stop payment was issued. However, the stub was not marked "VOID".</li> <li>• Check numbers 4608, 4609 and 4610 were skipped due to a printing error and the signature blocks were removed. However, the checks were not marked "VOID" and there was no evidence the Principal was made aware of the skipped checks.</li> </ul> <p>District policy requires that the staff properly deface all voided checks by writing "VOID" in large print over the entire check, removing the signature block, and obtaining the Principal's signature to provide evidence of awareness of the voided checks.</p> <p>The check stub should 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 <i>Internal Funds Policies and Procedures Manual</i>, which requires that the staff properly deface all voided checks by writing "VOID" in large print over the entire check, removing the signature block and obtaining the Principal's signature to provide evidence of awareness of voided checks.</p> <p>The check stub should 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><b>Response:</b> We have noted the findings and will follow the proper procedures going forward to ensure this does not happen again.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: CYPRESS PALM MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/24/2018

Finding		Recommendation	Management's Response
1	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 number 2229. The supporting documents did not detail the recipient of the gift cards dispersed.</p> <p>The District 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><b>Response:</b> Bookkeeper will obtain necessary signatures when dispensing gift cards per the District's <i>Internal Funds Policies and Procedures Manual (A4)</i>. Principal will verify the procedure is followed.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: EAST NAPLES MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/27/2018

Finding		Recommendation	Management's Response
1	<b>Completion of Monies Collected Form</b>		
<p>We noted that the Monies Collected Form for receipt numbers 0255, 0256 and 0257 was not dated to indicate when the monies passed from the teacher/sponsor to the bookkeeper.</p> <p>Lack of proper controls over collections could result in the misappropriation of cash.</p>		<p>We recommend that the staff adhere to the procedures detailed in the District's <i>Internal Funds Policies and Procedures Manual</i> for the recording of collections.</p>	<p><b>Response:</b> We will inform all staff of the procedures and insist that procedures are followed.</p> <p><b>Personnel Responsible:</b> Principal</p>

Finding		Recommendation	Management's Response
2	<b>Timely Remittance of Monies Collected</b>		
<p>We noted that funds collected by the teacher/sponsor for library/media fines on 04/09/2018 were not remitted to the bookkeeper until 04/26/2018 for receipt number 0292.</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 Fund Policies and Procedures Manual</i> for recording collections.</p>	<p><b>Response:</b> I have already spoken with the media specialist to remedy this problem. She will follow the procedures moving forward.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: EAST NAPLES MIDDLE (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/27/2018

	Finding	Recommendation	Management's Response
3	<b>Skipped or Voided Checks</b>		
	<p>We noted that check number 11953 was skipped due to a printing error. The check was marked "VOID" and the signature block was removed. However, there was no documentation related to the Principal being made aware of the skipped check.</p> <p>District policy requires skipped checks to be marked "VOID," with the signature block removed, and the Principal should sign to provide evidence of the awareness of skipped checks.</p>	<p>We recommended that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires written authorization by the Principal as evidence of the awareness of the skipped checks.</p>	<p><b>Response:</b> Our new bookkeeper has been made aware of this procedure and will comply. The principal will be made aware of all skipped checks and the proper documentation will be submitted.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: EDEN PARK ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/12/2018

Finding		Recommendation	Management's Response
1	Skipped or Voided Checks		
	<p>We noted check number 2493 was voided in the system. However, the check was not marked "VOID".</p> <p>District policy requires voided checks to be marked "VOID", with the signature block removed, and the Principals should sign to provide evidence of awareness of voided checks.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires that the staff properly deface all voided checks by writing "VOID" in large print over the entire check, removing the signature block and obtaining the Principal's signature to provide evidence of awareness of voided checks.</p>	<p><b>Response:</b> The District procedures will be followed with a process for double checking to ensure "VOID" is written across each check in addition to the removal of the signature block and principal's approval on the checks issued statement.</p> <p><b>Personnel Responsible:</b> Principal</p>

**SCHOOL: ESTATES ELEMENTARY**

**DATE OF ON-SITE VISIT AT THE SCHOOL: 07/19/2018**

<b>Finding</b>	<b>Recommendation</b>	<b>Management's Response</b>
<b>No comments for this site.</b>		

SCHOOL: EVERGLADES CITY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/12/2018

Finding		Recommendation	Management's Response
1	Skipped or Voided Checks		
	<p>We noted check number 8288 was voided in the system. However, the check stub was not marked "VOID".</p> <p>District policy requires voided check stubs 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 voided check stubs 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><b>Response:</b> The check in question had documentation noting that the check had a stop payment on the check. In the case of checks that have a stopped payment, we will note this on the check stub in addition to noting this on the documentation that accompanies the check. I will verify this process is followed when reviewing voided checks going forward.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: GOLDEN GATE ELEMENTARY/INTERMEDIATE

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/19/2018

	Finding	Recommendation	Management's Response
1	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"> <li>Funds collected by the teacher/sponsor on 10/23/17 was not remitted to the bookkeeper until 10/27/17 for receipt number 0047.</li> <li>Funds collected by the teacher/sponsor on 10/24/17 was not remitted to the bookkeeper until 10/27/17 for receipt numbers 0048 and 0049.</li> </ul> <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><b>Response:</b> We will review this policy and procedure with all staff who handle monies. We do this yearly but need to emphasize the importance of getting the money to the bookkeeper within the guidelines. We request support with the one business day turn around due to having two campuses, it is challenging for staff to get to the bookkeeper within her scheduled hours due to coverages. If it is possible to have an extended time to allow staff to get the monies to the bookkeeper. This will help us to strive for a perfect audit.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: GOLDEN GATE HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/09/2017

	Finding	Recommendation	Management's Response
1	Skipped or Voided Checks		
	<p>We noted check number 9915 was voided in the system. However, the check stub was not marked "VOID".</p> <p>District policy requires voided check stubs 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 voided check stubs 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><b>Response:</b> This check was sent to the wrong person and the bookkeeper put a stop payment on it. Thinking the stop payment notation on the check was sufficient, but did not indicate the check had been voided. In the future, the bookkeeper will make sure that any check needing a "Stop Payment" on it will also have "Voided" written across it with the reason for the stop payment.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: GOLDEN GATE MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/24/2018

Finding		Recommendation	Management's Response
1	Completion of Purchase Order Form		
<p>We noted that the Principal did not approve the Internal Funds Purchase Order Form for check number 9040 and 9137 in the amounts of \$5,400 and \$4,186, respectively.</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 recommended that the 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 from the Principal using the standard Internal Funds Purchase Order Form.</p>	<p><b>Response:</b> All parties involved are now aware that a P.O. must be approved prior to purchasing materials/services for \$3,000 or more.</p> <p><b>Personnel Responsible:</b> Principal</p>

Finding		Recommendation	Management's Response
2	Completion of Monies Collected Form		
<p>We noted the following exceptions related to the completion of the monies collected form:</p> <ul style="list-style-type: none"> <li>• Monies Collected Form for receipt number 0001 did not indicate the amount of funds that was passed from the sponsor to the bookkeeper.</li> <li>• Monies Collected Form for receipt number 0187 was not dated to indicate when funds passed from the teacher/sponsor to the bookkeeper.</li> </ul> <p>District policy requires that Monies Collected Forms be accurately completed and include the date monies was collected and date money was remitted to the bookkeeper. Lack of proper controls over collections could result in the misappropriation of cash.</p>		<p>We recommended that the staff adhere to the procedures detailed in the District's <i>Internal Funds Policies and Procedures</i> for recording collections.</p>	<p><b>Response:</b> All parties involved have been notified that monies collected forms are to be filled out individually and not signed ahead of time.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: GOLDEN GATE MIDDLE (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/24/2018

	Finding	Recommendation	Management's Response
3	Timely Remittance of Monies Collected		
	<p>We noted that funds collected by the teacher/sponsor on 3/21/2018 were remitted to the bookkeeper on 3/23/2018 for receipt number 0193.</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 the staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> for recording of collections.</p>	<p><b>Response:</b> All parties involved understand that all monies must be brought to the bookkeeper before the close of school each day.</p> <p><b>Personnel Responsible:</b> Principal</p>

**SCHOOL: GOLDEN TERRACE ELEMENTARY**

**DATE OF ON-SITE VISIT AT THE SCHOOL: 07/24/2018**

<b>Finding</b>	<b>Recommendation</b>	<b>Management Response</b>
No comments for this site.		

SCHOOL: GULF COAST HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/31/2018

Finding		Recommendation	Management's Response
1	Fundraising Activities		
	<p>We noted that the Fundraiser/Event Proposal Form for the Art Club Fee event was approved on 10/21/2017. However, the event was scheduled for the period from 10/1/17 through 10/31/17.</p> <p>District policy requires that that the Fundraiser/Event Proposal Form be completed and approved before the event commencement date.</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 the approval and the financial reporting for fundraising events.</p>	<p><b>Response:</b> I will instruct staff to follow the proper procedures when filling out Fundraiser/Event Proposals and the Fundraiser/Event Financial Reports.</p> <p><b>Personnel Responsible:</b> Principal</p>

**SCHOOL: GULFVIEW MIDDLE**

**DATE OF ON-SITE VISIT AT THE SCHOOL: 08/27/2018**

<b>Finding</b>	<b>Recommendation</b>	<b>Management's Response</b>
No comments for this site.		

SCHOOL: HIGHLANDS ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/12/2018

Finding		Recommendation	Management's Response
1	<b>Skipped or Voided Checks</b>		
<p>We noted check number 7108 was voided in the system. However, the check was not marked "VOID" and the signature block was not removed.</p> <p>District policy requires voided checks to be properly defaced by writing "VOID" in large print over the entire check, removal of the signature block and a Principal approval on the Checks Issued statement.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires that the staff properly deface all voided checks by writing "VOID" in large print over the entire check, removing the signature block and obtaining the Principal's signature to provide evidence of awareness of voided checks.</p>	<p><b>Response:</b> Office Secretary will write VOID in large print over the entire check, remove the signature block and obtain the Principal's approval on the checks issued statement.</p> <p><b>Personnel Responsible:</b> Principal</p>

Finding		Recommendation	Management's Response
2	<b>Timely Remittance of Monies Collected</b>		
<p>We noted funds collected by the teacher/sponsor on 10/16/2017 were not remitted to the bookkeeper until 10/18/2017 for receipt number 0023.</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><b>Response:</b> Monies collected will be turned in either the day of collection or no later than the following day.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: IMMOKALEE HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/09/2018

Finding		Recommendation	Management's Response
1	Skipped or Voided Checks		
<p>We noted check number 27732 was voided in the system and the signature block was removed. However, the check was not marked "VOID".</p> <p>District policy requires voided checks to be marked "VOID," with the signature block removed, and the Principals should sign to provide evidence of awareness of voided checks.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires that the staff properly deface all voided checks by writing "VOID" in large print over the entire check, removing the signature block and obtaining the Principal's signature to provide evidence of awareness of voided checks.</p>	<p><b>Response:</b> Corrections are in place so that this does not occur again. Bookkeeper will ensure that VOID is written in all necessary places to meet District policy.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: IMMOKALEE MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/17/2018

Finding		Recommendation	Management's Response
1	Fundraising Activities		
<p>A Final Fundraiser Financial Report (Form 5830 F2) was on file for the Candy Gram fundraiser event that occurred from 2/1/2018 through 2/20/2018. However, the event's Form 5830 F2 was submitted late to the Principal on 5/30/2018.</p> <p>The District's policy requires that 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 <i>Internal Funds Policy and Procedures Manual</i> and follow the procedures therein for timely completion and submission of all required forms for fundraising events.</p>	<p><b>Response:</b> Bookkeeper and Principal will review procedures for F1 and F2 forms at each faculty meeting. Bookkeeper will keep a spreadsheet for all F1 and F2 forms to ensure proper completion.</p> <p><b>Personnel Responsible:</b> Principal</p>

Finding		Recommendation	Management's Response
2	Skipped or Voided Checks		
<p>We noted check number 7804 was voided in the system. However, the check stub was not marked "VOID".</p> <p>District policy requires voided check stubs 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 voided check stubs 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><b>Response:</b> Principal will review procedures for voiding all checks. Principal will meet with bookkeeper bi-weekly to ensure all matter related internal accounts are properly documented.</p> <p><b>Personnel Responsible:</b> Principal</p>

**SCHOOL: IMMOKALEE TECHNICAL COLLEGE**

**DATE OF ON-SITE VISIT AT THE SCHOOL: 07/11/2018**

<b>Finding</b>	<b>Recommendation</b>	<b>Management's Response</b>
No comments for this site.		

**SCHOOL: LAKE PARK ELEMENTARY**

**DATE OF ON-SITE VISIT AT THE SCHOOL: 07/19/2018**

<b>Finding</b>	<b>Recommendation</b>	<b>Management's Response</b>
<b>No comments for this site.</b>		

**SCHOOL: LAKE TRAFFORD ELEMENTARY**

**DATE OF ON-SITE VISIT AT THE SCHOOL: 08/13/2018**

<b>Finding</b>	<b>Recommendation</b>	<b>Management's Response</b>
<b>No comments for this site.</b>		

**SCHOOL: LAUREL OAK ELEMENTARY**

**DATE OF ON-SITE VISIT AT THE SCHOOL: 08/09/2018**

<b>Finding</b>	<b>Recommendation</b>	<b>Management's Response</b>
No comments for this site.		

SCHOOL: LELY ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/25/2018

	Finding	Recommendation	Management's Response
1	<p align="center"><b>Timely Recording of Monies Collected</b></p>		
	<p>We noted the following exceptions related to the timely remittance of monies collected forms:</p> <ul style="list-style-type: none"> <li>• Funds collected by the teacher/sponsor on 11/21/2017 were not remitted to the bookkeeper until 11/27/2017 for receipt number 0096.</li> <li>• Funds collected by the teacher/sponsor on 5/21/2018 were not remitted to the bookkeeper until 5/25/2018 for receipt number 0269.</li> <li>• Funds collected by the teacher/sponsor on 5/30/2018 were not remitted to the bookkeeper until 6/06/2018 for receipt number 0275.</li> <li>• Funds collected by the teacher/sponsor on 5/31/2018 were not remitted to the bookkeeper until 6/06/2018, for receipt number 0276.</li> </ul> <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><b>Response:</b> We will ensure that monies collected will be recorded and turned in a timely fashion as indicated in the <i>District Internal Funds Policies and Procedures Manual</i>.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: LELY ELEMENTARY (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/25/2018

	Finding	Recommendation	Management's Response
2	<b>Skipped or Voided Checks</b>		
	<p>We noted check number 4472 was voided in the system and a stop payment was issued. However, the check stub was not marked "VOID".</p> <p>District policy requires voided check stubs 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 <i>Internal Funds Policies and Procedures Manual</i>, which requires voided check stubs 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><b>Response:</b> We will adhere to the <i>District Internal Funds Policies and Procedures Manual</i> and ensure that voided check stubs will be marked as "VOID".</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: LELY HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/07/2018

	Finding	Recommendation	Management's Response
1	Skipped or Voided Checks		
	<p>We noted the following exceptions related to skipped or voided checks:</p> <ul style="list-style-type: none"> <li>• Check numbers 31562 and 31581 were voided in the system. However, the check stubs were not marked "VOID".</li> <li>• Check number 31680 was skipped, the check was marked "VOID", and the Principal was made aware of the skipped check. However, the signature block was not removed from the check.</li> </ul> <p>District policy requires skipped or voided checks to be marked "VOID," with the signature block removed, and the Principal should sign to provide evidence of the awareness of skipped checks. 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 skipped or voided checks be marked "VOID", the signature block removed and the Principal's signature obtained to provide evidence of the awareness of voided checks. 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><b>Response:</b> The proper procedures for skipped and voided checks was discussed with the bookkeeper and principal. In the future, all voided checks will have the signature block removed and marked "VOID". The principal and bookkeeper will review all skipped and voided checks to ensure this procedure is followed.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: LELY HIGH (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/07/2018

	Finding	Recommendation	Management's Response
2	Completion of Purchase Order Form		
	<p>We noted there was no Principal approved Internal Funds Purchase Order Form for check number 31979 issued in the amount of \$3,276.</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 <i>District's 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><b>Response:</b> Both the bookkeeper and principal reviewed the policies and procedures manual and in the future, all purchase orders will receive prior approval from the principal. Each month, the principal and bookkeeper will go through all purchase orders to ensure they have all been approved.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: LORENZO WALKER TECHNICAL COLLEGE

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/18/2018

Finding		Recommendation	Management's Response
1	Skipped or Voided Checks		
	<p>We noted check numbers 32676, 32677, 32678 and 32681 were voided in the system. However, the checks were not marked "VOID".</p> <p>District policy requires voided checks to be marked "VOID," with the signature block removed, and the Principal should sign to provide evidence of awareness of voided checks.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires that the staff properly deface all voided checks by writing "VOID" in large print over the entire check, removing the signature block and obtaining the Principal's signature to provide evidence of awareness of voided checks.</p>	<p><b>Response:</b> Attention to procedures will be followed closely.</p> <p><b>Personnel Responsible:</b> Administrative Director</p>

Finding		Recommendation	Management's Response
2	Fundraising Activities		
	<p>We noted that the Fundraising/Event Proposal Form and Final Fundraising Financial Report (Form 5830 F2) were on file for the Fly-In Cruise-In Pancake Breakfast event that occurred on 02/03/2017. However, Form 5830 F2 Revenue (Sales), Expenses (Cost) and Profit/Loss sections were incomplete and the required supporting documentation was not attached.</p> <p>District policy requires that all forms be completed pertaining to fundraising events and supporting evidence be kept on file.</p>	<p>We recommend that the staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> and follow the procedures therein for approval and financial reporting of fundraisers, including completion of appropriate forms.</p>	<p><b>Response:</b> New procedures for this fundraising are in place and will be followed going forward.</p> <p><b>Personnel Responsible:</b> Administrative Director</p>

SCHOOL: LORENZO WALKER TECHNICAL HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/16/2018

Finding		Recommendation	Management's Response
1	Authorization of Expenditures		
	<p>We noted that the approved Checks Issued Statement for check number 1168 was not dated.</p> <p>District policy requires that all expenditures must approved by the Principal in the form of a signed Checks Issued Statement or other authorization form.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, 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><b>Response:</b> Statements to be dated by Principal and double-checked by office manager/bookkeeper.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: MANATEE ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/30/2018

	Finding	Recommendation	Management's Response
1.	<b>Skipped or Voided Checks</b>		
	<p>We noted check number 3715 was voided in the system. However, the check stub was not marked "VOID".</p> <p>District policy requires voided check stubs 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 <i>Internal Funds Policies and Procedures Manual</i>, which requires voided check stubs 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><b>Response:</b> This was an oversight on our part. All of the other checks that were voided and skipped did indeed have the word "voided" written on them. This particular one did have a "voided" sticky note on it, but didn't have the word "voided" written on the actual check. In the future, we will double check that all voided and skipped checks have "voided" written on them.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: MANATEE MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/29/2018

Finding		Recommendation	Management's Response
1	<b>Fundraising Activities</b>		
	<p>We noted a Fundraising/Event Proposal Form (5830 F1) and Final Fundraising Financial Report (5830 F2) were on file for the PBS, Staff vs. Student-Basketball Game that occurred on 02/14/2018. However, Section 3 on Form 5830 F1 was dated 2/15/2018, which is after the event date.</p> <p>The District's policy requires that the Fundraising/Event Proposal Form (5830 F1) be approved by the principal or his/her designee prior to the start of the fundraising activities/event.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policy and Procedures Manual</i> and follow the procedures therein for approval and financial reporting of fundraisers, including completion of appropriate forms in a timely manner.</p>	<p><b>Response:</b> The school will adhere to the <i>Internal Funds Policy and Procedures Manual</i> and follow the procedures therein for approval and financial reporting of fundraisers, including completion of appropriate forms.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: MANATEE MIDDLE (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/29/2018

	Finding	Recommendation	Management's Response
2	<b>Skipped or Voided Checks</b>		
	<p>We noted the following exceptions related to voided checks:</p> <ul style="list-style-type: none"> <li>• Check number 4189 was voided in the system and the check was marked "VOID". However, the check's signature block was not removed.</li> <li>• Check 4322 was voided in the system due to a cancelled event. However, the check stub was not marked "VOID".</li> </ul> <p>District policy requires voided checks to be marked "VOID" with the signature block removed. When the 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 the staff properly deface all voided checks by writing "VOID" in large print over the entire check, removing the signature block and obtaining the Principal's signature to provide evidence of awareness of voided checks.</p> <p>The check stub should 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><b>Response:</b> The school will ensure that staff adhere to the District's Internal Funds and Policies and Procedures Manual, which requires voided checks to be marked "VOID" with the signature block removed.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: MIKE DAVIS ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/19/2018

Finding		Recommendation	Management's Response
1	Timely Remittance of Monies Collected		
<p>We noted funds collected by the teacher/sponsor on 02/07/2018 were not remitted to the bookkeeper until 02/09/2018 for receipt number 0136.</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><b>Response:</b> We will adhere to policy that monies collected are not turned in any later than the day following collection.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: NAPLES HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/02/2018

Finding		Recommendation	Management's Response
1	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 31834 and 31991. The supporting documentation did not include signatures of two adults/staff witnessing the dispensing of the gift cards or the signatures of the recipient for all of the gift cards purchased with this check.</p> <p>The District requires detailed documentation of the purchase of gift cards be kept on file. The name of recipient, date, amount and reason given should be attached and included with the records. Two signatures of adults/staff witnessing the dispensing of the gift cards 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><b>Response:</b> Faculty and staff who distribute gift cards through our school store will either have students sign, or two adult witnesses sign, whenever a card is purchased with school PRO bucks.</p> <p><b>Personnel Responsible:</b> Principal</p>

Finding		Recommendation	Management's Response
2	Frequency of Disbursement		
<p>We noted that check number 31248 was issued on 7/31/2017 for invoice number 73300 dated 5/25/2017. Payment was issued 67 days after the date of the invoice.</p> <p>Payments are to be made promptly (within 45 days) and discounts taken where possible. Failure to pay invoices in a timely manner can result in late payment penalties, unused discounts and inaccurate payments.</p>		<p>We recommend that payments be made within 45 days of the invoice date as required by Florida Statutes or by the due date stipulated by the vendor, in order to avoid any late payment penalties and to take advantage of any discounts offered by the vendor.</p>	<p><b>Response:</b> Payments will be paid within 45 days. This specific situation was the result of it occurring during the summer months when the bookkeeper was not on contract.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: NAPLES HIGH (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/02/2018

	Finding	Recommendation	Management's Response
3	<b>Fundraising Activities</b>		
	<p>A Fundraiser/Event Proposal Form (5830 F1) and a Final Fundraiser Financial Report (5830 F2) was on file for the Winter Candy Fundraiser event that occurred during the period from 2/5/2018 through 2/16/2018. However, the following exceptions were noted:</p> <ul style="list-style-type: none"> <li>Form 5830 F1 was approved by the Principal after the event date on 3/8/2018.</li> <li>Form 5830 F2 was submitted late to the Principal on 3/19/2018.</li> <li>Multiple 5830 F2 forms for the event were missing or not completed.</li> </ul> <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 District's <i>Internal Funds Policies and Procedures Manual</i> and follow the procedures therein for timely approval and financial reporting of fundraisers, including completion of appropriate forms.</p>	<p><b>Response:</b> F1 and F2 forms will be submitted and processed in accordance with the District's <i>Internal Funds Policies and Procedures Manual</i>.</p> <p><b>Personnel Responsible:</b> Principal</p>

	Finding	Recommendation	Management's Response
4	<b>Skipped or Voided Checks</b>		
	<p>We noted check number 32107 was voided in the system and properly marked "VOID". However, the signature block was not removed from the check.</p> <p>District policy requires voided checks to be marked "VOID," with the signature block removed, and the Principals should sign to provide evidence of awareness of voided checks.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires that the staff properly deface all voided checks by writing "VOID" in large print over the entire check, removing the signature block and obtaining the Principal's signature to provide evidence of awareness of voided checks.</p>	<p><b>Response:</b> The signature block of "VOID" checks will be removed, as was done in all other cases.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: NAPLES HIGH (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/02/2018

Finding		Recommendation	Management's Response
5	<b>Completion of Monies Collected Form</b>		
<p>We noted the following exceptions related to the completion of the monies collected forms:</p> <ul style="list-style-type: none"> <li>• Monies Collected Form for receipt number 0001 was not signed or dated by the bookkeeper to indicate the monies had been properly collected.</li> <li>• Monies Collected Form for receipt number 0837 was not dated by the bookkeeper to indicate when the monies passed from the teacher/sponsor to the bookkeeper.</li> </ul> <p>Lack of proper controls over collections could result in misappropriation of cash.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p><b>Response:</b> The Monies Collected Form will be submitted and processed in accordance with the District's <i>Internal Funds Policy and Procedures Manual</i>.</p> <p><b>Personnel Responsible:</b> Principal</p>

Finding		Recommendation	Management's Response
6	<b>Completion of Purchase Order Form</b>		
<p>We noted that check number 31258 dated 8/2/2017 was issued in amount of \$13,946.79 to pay an invoice dated 6/23/2017. However, the Purchase Order Form was signed by the Activities Coordinator and not the Principal.</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 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><b>Response:</b> All purchase orders over \$3,000 will be reviewed and signed by the principal.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: NAPLES HIGH (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/02/2018

Finding		Recommendation	Management's Response
7	Timely Remittance of Monies Collected		
	<p>We noted funds collected by the teacher/sponsor on 6/11/2018 were not remitted to the bookkeeper until 7/25/2018 for receipt number 0008 dated 7/26/2018.</p> <p>District policy requires 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 the staff adhere to the procedures detailed in the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p><b>Response:</b> Monies collected will be turned in no later than the following business day.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: NAPLES PARK ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/26/2018

Finding		Recommendation	Management's Response
1	<b>Completion of Monies Collected Forms</b>		
<p>We noted the Monies Collected Form for receipt number 0023 was not dated to indicate when the monies were collected.</p> <p>District policy requires that Monies Collected Forms be accurately completed to include the date monies were collected and the date monies were remitted to the bookkeeper. Lack of proper controls over collections could result in the misappropriation of cash.</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><b>Response:</b> We reviewed the District's policy for <i>Internal Funds and Procedures</i> with the Social Committee Chair, to ensure monies collected are documented per guidelines.</p> <p><b>Personnel Responsible:</b> Principal</p>

Finding		Recommendation	Management's Response
2	<b>Timely Remittance of Monies Collected</b>		
<p>We noted funds collected by the teacher/sponsor on 10/16/2017 were not remitted to the bookkeeper until 10/18/2017 for receipt number 0023.</p> <p>District policy requires 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 the staff adhere to the procedures detailed in the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p><b>Response:</b> We reviewed the District's policy for <i>Internal Funds and Procedures</i> with the Social Committee Chair and Office Manager to ensure monies are collected and documented per guidelines. Money will be turned in as collected within one business day.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: NAPLES PARK ELEMENTARY (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/26/2018

	Finding	Recommendation	Management's Response
3	Timely Recording of Monies Collected		
	<p>We noted funds collected by the teacher/sponsor on 4/23/2018 were remitted to the bookkeeper on 4/23/2018 for receipt number 0136. However, the bookkeeper did not generate the receipt for the teacher/sponsor until 4/25/2018.</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 procedures detailed in the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p><b>Response:</b> We reviewed the District's <i>Internal Funds Policies and Procedures Manual</i>. The Office Manager will verify the amount of money reported on the Monies Collected Form when the funds exchange hands and generate an official computerized receipt.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: NORTH NAPLES MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/28/2018

Finding		Recommendation	Management's Response
1	Authorization of Expenditures		
<p>We noted that the Principal approved the Checks Issued Statement for check number 4128. However, the form was noted dated at the time of the approval.</p> <p>District policy requires that all expenditures must approved by the Principal in the form of a signed Checks Issued Statement or other authorization form.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires all expenditures to have documented approval by the individual school Principals in the form of a signed and dated Checks Issued Statement or other authorization form.</p>	<p><b>Response:</b> Management will approve expenditures before checks are issued. Management will approve the Checks Issued Statement on the date of check issuance. This will prevent overspending of the budget or misappropriation of funds.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: NORTH NAPLES MIDDLE (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/28/2018

	Finding	Recommendation	Management's Response
2	Completion of Monies Collected Form		
	<p>We noted the Monies Collected Form for receipt number 0205 was not dated to indicate when monies passed from the teacher/sponsor to the bookkeeper.</p> <p>District policy requires that Monies Collected Forms be fully completed to include the date monies were collected and the date monies was remitted to the bookkeeper. Lack of proper controls over collections could result in the misappropriation of cash.</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><b>Response:</b> Bookkeeper will ensure all monies collected forms will be fully completed, including date money was collected, date money was remitted, and signature. This will prevent misappropriation of cash.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: NORTH NAPLES MIDDLE (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/28/2018

Finding		Recommendation	Management's Response
3	Timely Remittance of Monies Collected		
<p>We noted funds collected by the teacher/sponsor on 10/26/2017 was not remitted to the bookkeeper until 10/28/2017 for receipt number 0072.</p> <p>District policy requires 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><b>Response:</b> Staff will properly turn in all monies collected no later than the following business day. Staff will be re-informed of the timely importance of collecting monies and turning into the bookkeeper.</p> <p><b>Personnel Responsible:</b> Principal</p>

Finding		Recommendation	Management's Response
4	Skipped or Voided Checks		
<p>We noted that check numbers 4262 and 4263 were voided in the system and the checks were marked "VOID". However, the checks' signature blocks were not removed.</p> <p>District policy requires voided checks to be marked "VOID," with the signature block removed, and the Principals should sign to provide evidence of awareness of voided checks.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires that the staff properly deface all voided checks by writing "VOID" in large print over the entire check, removing the signature block and obtaining the Principal's signature to provide evidence of awareness of voided checks.</p>	<p><b>Response:</b> Bookkeeper will ensure that all voided checks be marked "VOID" and the signature block be removed.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: OAKRIDGE MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/28/2018

	Issues	Recommendation	Management Response
1	<b>Completion of Monies Collected Form</b>		
	<p>We noted the following exceptions relating to the completion of monies collected forms:</p> <ul style="list-style-type: none"> <li>• Monies Collected Form for receipt number 0653 was not completed as required by District policy.</li> <li>• Monies Collected Form for receipt number 0514 was dated 02/20/2018, while the official receipt is dated 02/16/2018.</li> </ul> <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><b>Response:</b> Bookkeeper will adhere to the District's Internal Funds Policies and Procedures Manual for recording collections. The Monies Collected Form will be completed for every check, even for checks from the District.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: OAKRIDGE MIDDLE (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/28/2018

	Issues	Recommendation	Management Response
2	<p align="center"><b>Gift Card Procedures</b></p>		
	<p>We noted that the District's gift card procedures were not followed for the dispensing of gift cards purchased with check numbers 9334 and 9275. The documentation did not include the signatures of two adults/staff witnessing the dispensing of gift cards, or the signatures of the recipients. The supporting documentation did not include the recipient's name, reason given, date dispensed and the amounts given for each gift card dispensed.</p> <p>The District 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><b>Response:</b> We did not realize that signatures were required for faculty fund gift cards given for weddings, deaths etc. In the future, we will collect signatures for all gift cards.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: OSCEOLA ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/30/2018

Finding		Recommendation	Management's Response
1	Monthly Financial Reports		
<p>We noted the December 2017 monthly financial reports were not completed until January 16, 2018, one business day after the due date.</p> <p>District policy requires monthly financial reports to be completed by the 15<sup>th</sup> 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><b>Response:</b> The bookkeeper lost track of the day. She now has calendar reminders for the 1<sup>st</sup>, 5<sup>th</sup>, 10<sup>th</sup> and 15<sup>th</sup> of each month to ensure it does not happen again.</p> <p><b>Personnel Responsible:</b> Principal</p>

Finding		Recommendation	Management's Response
2	Timely Recording of Monies Collected		
<p>We noted funds collected by the teacher/sponsor on 11/21/2017 were remitted to the bookkeeper on 11/21/2017 for receipt numbers 0820 &amp; 0821. However, the bookkeeper did not generate the receipt for the teacher/sponsor until 11/29/2017.</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 Manual</i> for recoding collections.</p>	<p><b>Response:</b> Bookkeeper will make sure of compliance so this does not happen in the future.</p> <p><b>Personnel Responsible:</b> Principal</p>

**SCHOOL: PALMETTO ELEMENTARY**

**DATE OF ON-SITE VISIT AT THE SCHOOL: 07/23/2018**

<b>Finding</b>	<b>Recommendation</b>	<b>Management's Response</b>
<b>No comments for this site.</b>		

**SCHOOL: PALMETTO RIDGE HIGH**

**DATE OF ON-SITE VISIT AT THE SCHOOL: 08/08/2018**

<b>Finding</b>	<b>Recommendation</b>	<b>Management's Response</b>
No comments for this site.		

**SCHOOL: PARKSIDE ELEMENTARY**

**DATE OF ON-SITE VISIT AT THE SCHOOL: 07/26/2018**

<b>Finding</b>	<b>Recommendation</b>	<b>Management's Response</b>
No comments for this site.		

SCHOOL: PELICAN MARSH ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/19/2018

Finding		Recommendation	Management's Response
1	Completion of Monies Collected Form		
<p>We noted the Monies Collected Forms for receipt numbers 0061 and 0062 were not dated to indicate when monies passed from the teacher/sponsor to the bookkeeper.</p> <p>District policy requires that Monies Collected Forms be accurately completed and include the date monies was collected and date money was remitted to the bookkeeper. Lack of proper controls over collections could result in the misappropriation of cash.</p>		<p>We recommend that staff adhere to the procedures detail in the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p><b>Response:</b> Procedures from the District's <i>Internal Funds Policies and Procedures Manual</i> for completing the <i>Monies Collected Form</i> were reviewed with the PME Office Manager. These procedures will be shared with the appropriate PME staff who collect/handle monies throughout the school year. Appropriate steps will be followed in the future.</p> <p><b>Personnel Responsible:</b> Principal</p>

Finding		Recommendation	Management's Response
2	Timely Remittance of Monies Collected		
<p>We noted funds collected by the teacher/sponsor on 05/25/2018 were not remitted to the bookkeeper until 05/29/2018 for receipt number 0061.</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 procedures detail in the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p><b>Response:</b> Procedures from the District's <i>Internal Funds Policies and Procedures Manual</i> for remitting funds to the Office Manager were reviewed with the PME Office Manager. This procedure will be shared with the appropriate PME staff who collect/handle monies throughout the school year. Appropriate steps will be followed in the future.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: PINE RIDGE MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/17/2018

Finding		Recommendation	Management's Response
1	Skipped or Voided Checks		
	<p>We noted check number 10772 was voided in the system and the check's signature block was removed. However, the check was not marked "VOID".</p> <p>District policy requires voided checks to be marked "VOID," with the signature block removed, and the Principals should sign to provide evidence of awareness of voided checks.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires that the staff properly deface all voided checks by writing "VOID" in large print over the entire check, removing the signature block and obtaining the Principal's signature to provide evidence of awareness of voided checks.</p>	<p><b>Response:</b> After discussion with our bookkeeper, it was discovered that step 3 was not completed. We will make sure all three steps are followed for future voided checks.</p> <ol style="list-style-type: none"> <li>1) When a check needs to be voided, the signatures must be cut off the check – <u>This was completed.</u></li> <li>2) When a check needs to be voided, it must also be voided in the system – <u>This was completed.</u></li> <li>3) When a check needs to be voided, the word VOID must be written across the check – <u>This was NOT completed.</u></li> </ol> <p><b>Personnel Responsible:</b> Principal</p>

**SCHOOL: PINECREST ELEMENTARY**

**DATE OF ON-SITE VISIT AT THE SCHOOL: 08/13/2018**

	<b>Finding</b>	<b>Recommendation</b>	<b>Management's Response</b>
	<b>No comments for this site.</b>		

**SCHOOL: POINCIANA ELEMENTARY**

**DATE OF ON-SITE VISIT AT THE SCHOOL: 07/24/2018**

<b>Finding</b>	<b>Recommendation</b>	<b>Management's Response</b>
No comments for this site.		

SCHOOL: SABAL PALM ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/09/2018

	Finding	Recommendation	Management's Response
1	<b>Skipped or Voided Checks</b>		
	<p>We noted the following exceptions related to voided checks:</p> <ul style="list-style-type: none"> <li>• Check number 2901 was voided in the system. However, the check stub was not marked "VOID".</li> <li>• Check numbers 2939 and 2940 were voided in the system and the signature blocks were removed. However, the checks were not marked "VOID".</li> </ul> <p>District policy requires voided checks to be marked "VOID" with the signature block removed. When the 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 the staff properly deface all voided checks by writing "VOID" in large print over the entire check, removing the signature block and obtaining the Principal's signature to provide evidence of awareness of voided checks.</p> <p>The check stub should 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><b>Response:</b> We did speak about this and even though the checks were voided, the word "Void" wasn't written in big letters on the check to deface it. Now that we understand that specific procedure, it has been rectified from our end and there should be no further issues.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: SEA GATE ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/26/2018

Finding		Recommendation	Management's Response
1	<b>Completion of Purchase Order Forms</b>		
	<p>We noted that there was no Principal approved Internal Funds Purchase Order Form for check number 6033 issued in the amount of \$3,090.</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><b>Response:</b> The Internal Funds Purchase Order form will be used with any purchases over \$3,000 with prior Principal approval.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: SHADOWLAWN ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/26/2018

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

SITE: SUMMER SCHOOL SACC

DATE OF ON-SITE VISIT AT THE SITE: 07/30/2018

Finding		Recommendation	Management's Response
1	Timely Recording of Monies Collected		
	<p>We noted funds collected by the teacher/sponsor on 06/01/2018 were not remitted to the bookkeeper until 06/04/2018 for receipt number 0093. Additionally, the bookkeeper did not generate the receipt for the teacher/sponsor until 06/12/2018.</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. District policy also 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><b>Response:</b> Procedures from the <i>Internal Funds Policies and Procedures Manual</i> for <i>Timely Recording of Monies Collected</i> were reviewed with staff. These procedures will additionally be shared with the Site Supervisors who collect/handle monies throughout the school year. Appropriate steps will be followed in the future.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: TOMMIE BARFIELD ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/26/2018

	Finding	Recommendation	Management's Response
1	<b>Skipped or Voided Checks</b>		
	<p>We noted the following exceptions related to skipped or voided checks:</p> <ul style="list-style-type: none"> <li>• Check number 8647 was voided in the system. However, the check stub was not marked "VOID".</li> <li>• Check number 8724 was voided in the system as a result of a printing error. However, the check's signature block was not removed.</li> </ul> <p>District policy requires voided checks to be marked "VOID" with the signature block removed. When the 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 the staff properly deface all voided checks by writing "VOID" in large print over the entire check, removing the signature block and obtaining the Principal's signature to provide evidence of awareness of voided checks.</p> <p>The check stub should 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><b>Response:</b> We will work closely with the Office Manager to ensure that we monitor that check stubs are marked "VOID" as well as removing the signature block.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: TOMMIE BARFIELD ELEMENTARY (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/26/2018

Finding		Recommendation	Management's Response
2	Completion of Purchase Order Form		
<p>We noted that there was no Principal approved Internal Funds Purchase Order Form for check number 8686 issued in the amount of \$6,149.85.</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 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 using the standard Internal Funds Purchase Order Form.</p>	<p><b>Response:</b> We reviewed the procedures and will work with the Office Manager to establish a procedure to create a Purchase Order with the Principal's approval prior to making purchases over \$3,000.</p> <p><b>Personnel Responsible:</b> Principal</p>

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 numbers 8709, 8712, and 8613. The supporting documentation did not detail the recipients receiving the gift cards, the date of the disbursement and the signature of two adults/staff witnessing the dispensing of the gift cards or the signature of the recipient.</p> <p>The District requires detailed documentation of the purchase of gift cards be kept on file. The name of the recipient, date, amount and reason should be attached and included with the records. Two signatures of adults/staff witnessing the dispensing of the gift cards 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 purchase of gift cards be made 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><b>Response:</b> We will improve organization system to ensure that signature pages are connected directly to the gift card check. Signature pages were collected but not stored with the check records.</p> <p><b>Personnel Responsible:</b> Principal</p>

**SITE: TRANSPORTATION**

**DATE OF ON-SITE VISIT AT THE SITE: 07/09/2018**

<b>Finding</b>	<b>Recommendation</b>	<b>Management's Response</b>
No comments for this site.		

**SCHOOL: VETERANS MEMORIAL ELEMENTARY**

**DATE OF ON-SITE VISIT AT THE SCHOOL: 07/25/2018**

<b>Finding</b>	<b>Recommendation</b>	<b>Management's Response</b>
No comments for this site.		

SCHOOL: VILLAGE OAKS ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/13/2018

Finding		Recommendation	Management's Response
1	Monthly Financial Reports		
<p>We noted the September 2017 monthly financial reports were not completed until October 27, 2017, ten business days after the due date.</p> <p>District policy requires monthly financial reports to be completed by the 15<sup>th</sup> day of the subsequent month.</p>		<p>We recommend that the 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><b>Response:</b> The Office Manager is fully aware of the procedures and will notate on her calendar the due dates to avoid any future missing of deadlines.</p> <p><b>Personnel Responsible:</b> Principal</p>

Finding		Recommendation	Management's Response
2	Authorization of Expenditures		
<p>We noted that there was no Principal signed Checks Issued Statement for check numbers 1634, 1635, 1636, 1637, 1638 and 1639.</p> <p>District policy requires that all expenditures must approved by the Principal in the form of a signed Checks Issued Statement or other authorization form.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, 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><b>Response:</b> Principal and Office Manager discussed new procedure for signing of the Checks Issued Statement to ensure this will not occur again.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: VILLAGE OAKS ELEMENTARY (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/13/2018

Finding		Recommendation	Management's Response
3	Timely Recording of Monies Collected		
<p>We noted funds collected by the teacher/sponsor for the period from 11/13/2017 through 11/21/2017 for receipt number 0034 were remitted to the bookkeeper in a timely manner. However, the bookkeeper generated one receipt for the teacher/sponsor on 11/21/2017 for all the amounts collected during the period.</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><b>Response:</b> Principal and Office Manager discussed proceeds from our walk-a-thon and how they "trickled" in and set up a procedure to be sure we complete the daily monies collected form as is required. I use this as the example, as that is what created our problem. We recognize that this involves any monies collected.</p> <p><b>Personnel Responsible:</b> Principal</p>

Finding		Recommendation	Management's Response
4	Timely Deposits		
<p>We noted funds collected by the teacher/sponsor for the period from 11/13/2017 through 11/21/2017 for receipt number 0034 were remitted to the bookkeeper in a timely manner. However, the bookkeeper did not deposit the funds in the bank until 11/21/2017 (Deposit 302).</p> <p>District's policy requires monies to be deposited no later than five business days from the date of the receipt.</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 deposited no later than five business days from the date of receipt.</p>	<p><b>Response:</b> This is a continuation of the same situation listed above. The Office Manager and Principal are aware and will work to ensure this does not occur again.</p> <p><b>Personnel Responsible:</b> Principal</p>

SCHOOL: VINEYARDS ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/26/2018

Finding		Recommendation	Management's Response
1	Completion of Purchase Order Form		
	<p>We noted that the Principal approved Internal Funds Purchase Order form was not completed for check numbers 5396 and 5329 in the amounts of \$5,268.00 and \$6,831.54, respectively.</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><b>Response:</b> Internal Purchase Orders will be requisitioned and approved for all orders of \$3,000 or more.</p> <p><b>Personnel Responsible:</b> Principal</p>