

District School Board of Collier County, Florida

Internal Accounts Agency Fund
Report on Control Matters
Fiscal Year Ended June 30, 2017

Table of Contents

Report on control matters	1
Executive summary	2-9
Appendix A	
Individual school findings	10-87



Report on Control Matters

RSM US LLP

District School Board of Collier County, Florida
Naples, 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, 2017, 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 District's financial statement 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.

RSM US LLP

Naples, Florida
October 25, 2017

Executive Summary

Executive Summary

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, 2017.

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 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 schools' 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 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

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

Petty Cash and Change Funds

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

Returned Checks

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

Executive Summary – Continued

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

Fundraising Activities

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

Yearbook Sales

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

Ticket Sales

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

Sales Tax

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

Gift Card Procedures

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

Skipped or Voided Checks

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

Completion of Purchase Order Forms

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

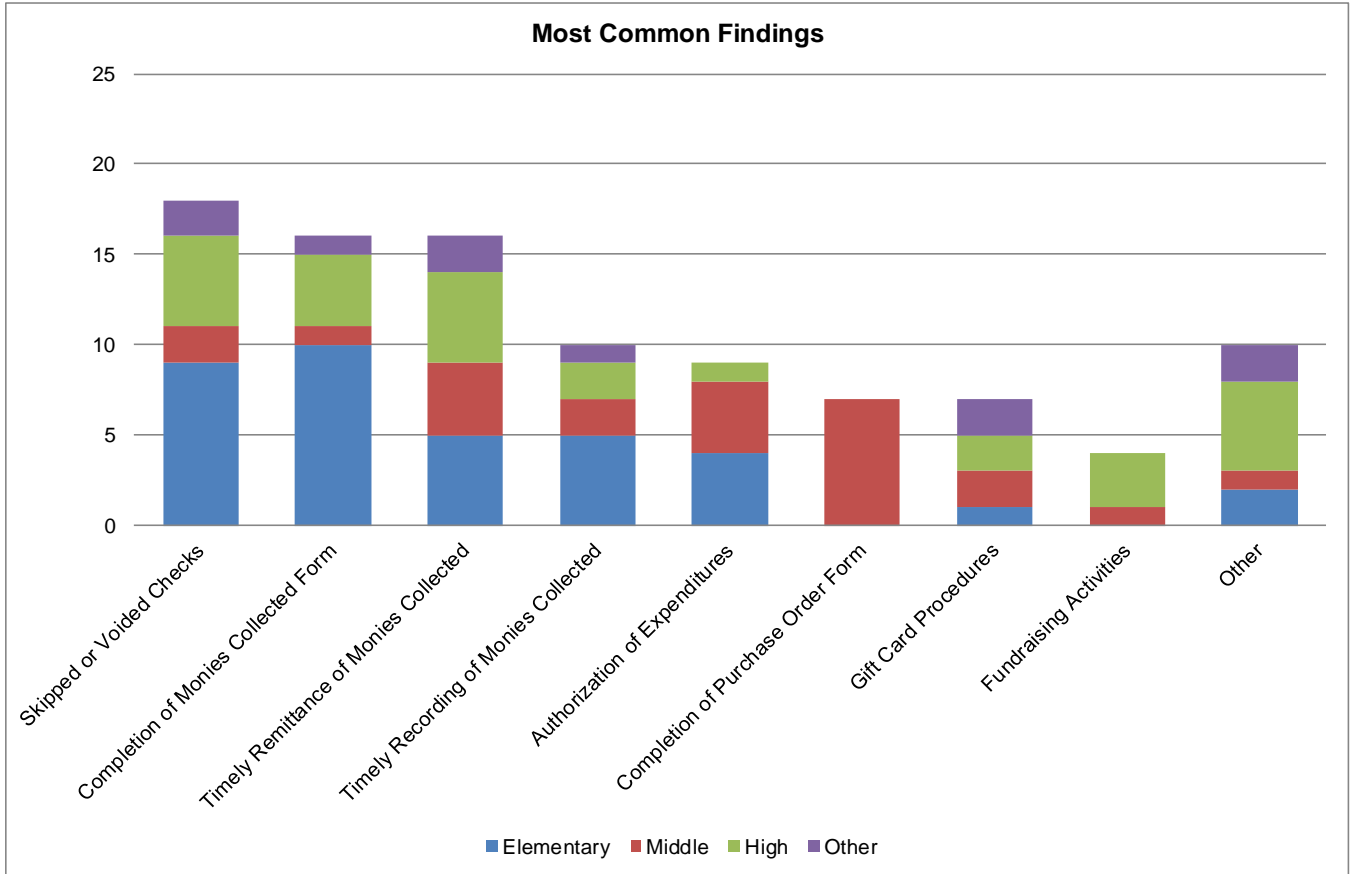
Timely Recording of Monies Collected

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

Executive Summary – Continued

Summary of Current Year Results

The most common current year findings are depicted in the graph below. There were 97 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 School findings.

No.	School / Finding	Still Relevant	Corrected or No Longer Relevant	Explanations
1	Adult Education			
	Timely Remittance of Monies Collected		X	
2	Alternative Schools			
	Fundraising Activity		X	
	Timely Remittance of Monies Collected		X	
3	Avalon Elementary			
	Skipped or Voided Checks		X	
	Completion of Purchase Order Form		X	
	Gift Card Procedures		X	
4	Barron Collier High			
	Ticket Sales		X	
	Gift Card Procedures		X	
	Fundraising Activity		X	
	Skipped or Voided Checks		X	
	Completion of Purchase Order Form		X	
	Timely Remittance of Monies Collected	X		See current year findings
	Skipped or Voided Checks		X	
5	Calusa Park Elementary			
	Skipped or Voided Checks		X	
	Gift Card Procedures		X	
	Timely Remittance of Monies Collected		X	
6	Corkscrew Elementary			
	Timely Remittance of Monies Collected		X	
	Sales Tax		X	
7	Cypress Palm Middle			
	Gift Card Procedures		X	
	Accuracy of Monies Collected Form		X	
	Fundraising Activity		X	
8	East Naples Middle			
	Fundraising Activity		X	
9	Eden Park Elementary			
	Timely Remittance of Monies Collected		X	
10	Estates Elementary			
	Sales Tax		X	
	Authorization of Transfers		X	

Executive Summary – Continued

No.	School / Finding	Still Relevant	Corrected or No Longer Relevant	Explanations
11	Golden Gate High			
	Authorization of Expenditures		X	
	Completion of Monies Collected Form		X	
	Gift Card Procedures		X	
	Completion of Purchase Order Form		X	
	Incorrectly Numbered Checks		X	
12	Golden Terrace Elementary			
	Skipped or Voided Checks	X		See current year findings
	Fundraising Activity		X	
13	Gulf Coast High			
	Fundraising Activity		X	
14	Gulfview Middle			
	Monthly Financial Reports		X	
	Gift Card Procedures		X	
15	Highlands Elementary			
	Gift Card Procedures		X	
16	Immokalee High			
	Fundraising Activity		X	
17	Lake Park Elementary			
	Gift Card Procedures		X	
18	Lake Trafford Elementary			
	Gift Card Procedures		X	
	Authorization of Expenditures		X	
	Timely Remittance of Monies Collected		X	
19	Laurel Oak Elementary			
	Segregation of Duties		X	
	Gift Card Procedures		X	
20	Lely High			
	Timely Remittance of Monies Collected	X		See current year findings
	Fundraising Activity	X		See current year findings
	Completion of Purchase Order Form		X	
	Gift Card Procedures		X	
	Timely Remittance of Monies Collected		X	
21	Lorenzo Walker Technical College			
	Skipped or Voided Checks		X	
	Skipped or Voided Checks	X		See current year findings
	Gift Card Procedures	X		See current year findings
	Gift Card Procedures		X	
	Authorization of Expenditures		X	
	Restricted Expenditures		X	
	Accuracy of Monies Collected Form		X	
	Ticket Sales		X	

Executive Summary – Continued

No.	School / Finding	Still Relevant	Corrected or No Longer Relevant	Explanations
22	Lorenzo Walker Technical High			
	Gift Card Procedures		X	
	Ticket Sales		X	
	Fundraising Activity	X		See current year findings
23	Manatee Middle			
	Fundraising Activity	X		See current year findings
	Ticket Sales		X	
	Fundraising Activity		X	
24	Mike Davis Elementary			
	Timely Remittance of Monies Collected		X	
25	Naples High			
	Authorization of Expenditures		X	
	Completion of Purchase Order Form		X	
	Gift Card Procedures	X		See current year findings
	Skipped or Voided Checks	X		See current year findings
	Timely Remittance of Monies Collected		X	
26	North Naples Middle			
	Gift Card Procedures		X	
27	Oakridge Middle			
	Sales Tax		X	
	Ticket Sales		X	
	Gift Card Procedures		X	
28	Osceola Elementary			
	Gift Card Procedures		X	
	Authorization of Expenditures		X	
29	Palmetto Elementary			
	Authorization of Expenditures		X	
	Skipped or Voided Checks		X	
	Support for Disbursements		X	
30	Pelican Marsh Elementary			
	Skipped or Voided Checks		X	
	Gift Card Procedures		X	
31	Pinecrest Elementary			
	Gift Card Procedures		X	
	Skipped or Voided Checks		X	
	Authorization of Expenditures	X		See current year findings
32	Sabal Palm Elementary			
	Monthly Financial Reports		X	
33	Sea Gate Elementary			
	Completion of Monies Collected Form	X		See current year findings
	Signed Receipt		X	
	Completion of Purchase Order Form		X	

Executive Summary – Continued

No.	School / Finding	Still Relevant	Corrected or No Longer Relevant	Explanations
34	Shadowlawn Elementary			
	Gift Card Procedures		X	
	Unauthorized Access to Safe		X	
35	Summer School SACC			
	Completion of Monies Collected Form	X		See current year findings
	Timely Remittance of Monies Collected		X	
36	Tommie Barfield Elementary			
	Incorrectly Numbered Checks		X	
37	Transportation Department			
	Completion of Monies Collected Form		X	
	Monthly Financial Reports		X	
	Gift Card Procedures		X	
	Safeguard of Checkbook		X	
38	Veterans Memorial Elementary			
	Timely Remittance of Monies Collected		X	
39	Village Oaks Elementary			
	Skipped or Voided Checks		X	
	Timely Remittance of Monies Collected	X		See current year findings
40	Vineyards Elementary			
	Gift Card Procedures	X		See current year findings
	Support for Disbursements		X	
	Gift Card Procedures		X	

Appendix A

Individual School Findings

SITE: ADMINISTRATION CENTER

DATE OF ON-SITE VISIT AT THE SITE: 07/10/2017

Finding	Recommendation	Management's Response
No comments for this school		Response: N/A Personnel Responsible: N/A

SITE: ADULT EDUCATION

DATE OF ON-SITE VISIT AT THE SITE: 07/11/2017

Finding	Recommendation	Management's Response
No comments for this school		Response: N/A Personnel Responsible: N/A

SCHOOL: ALTERNATIVE SCHOOLS

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/17/2017

Finding		Recommendation	Management's Response
1	Support for Disbursements		
<p>We noted that there was no supporting documentation attached to check No. 2251.</p> <p>The District's <i>Internal Funds Policy and Procedures Manual</i> states that a Check issued statement or Check Requisition by itself is not adequate supporting documentation for disbursement.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policy and Procedures Manual</i> for reviewing and providing support for disbursements.</p>	<p>Response: Staff will adhere to the District's Internal Funds Policy and Procedures Manual for reviewing and providing the support for reimbursements.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: AVALON ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/18/2017

Finding		Recommendation	Management's Response
1	Timely Remittance of Monies Collected		
<p>We noted funds collected by the teacher/sponsor on 02/06/2017 were not remitted to the bookkeeper until 02/09/2017 for receipt no. 0189.</p> <p>The District's <i>Internal Funds Policies and Procedures Manual</i> states that monies collected should be turned in no later than the following business day.</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 turned in no later than the following business day, in so far as this is practical.</p>	<p>Response: We will meet with those collecting money to ensure they know they need to turn in any money collected the same day.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Timely Recording of Monies Collected		
<p>We noted funds collected by the teacher/sponsor on 02/07/2017 were remitted to the bookkeeper on 02/07/2017 for receipt no. 0187. However, the bookkeeper did not generate the receipt for the teacher/sponsor until 02/09/2017.</p> <p>The District's <i>Internal Funds Policies and Procedures Manual</i> 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>, which 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>Response: The Office Manager will verify the amount of money when it is turned in and assign a receipt number. The receipt will be given to the person that turned in the money.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: BARRON COLLIER HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/02/2017

	Finding	Recommendation	Management's Response
1	<p align="center">Timely Remittance of Monies Collected</p>		
	<p>We noted the following errors relating to the timely remittance of Monies Collected Form:</p> <ul style="list-style-type: none"> • Funds collected by the teacher/sponsor on 05/25/2017 were not remitted to the bookkeeper until 05/30/2017 for receipt no. 0922. • Funds collected by the teacher/sponsor on 05/28/2017 were not remitted to the bookkeeper until 05/31/2017 for receipt no. 0925. <p>The District's <i>Internal Funds Policies and Procedures Manual</i> states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>	<p>Response: We were aware at the time of remittance regarding this finding. The Principal addressed this situation at the time with the staff members involved, in addition to the Club Sponsor presentation and training in August, 2017. Staff is well aware of the expectations and correct procedures.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: BIG CYPRESS ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/13/2017

	Finding	Recommendation	Management's Response
1	Timely Recording of Monies Collected		
	<p>We noted funds collected by the teacher/sponsor on 10/28/2016 were remitted to the bookkeeper on 10/28/2016 for receipt no. 0050. However, the bookkeeper did not generate the receipt for the teacher/sponsor until 11/02/2016.</p> <p>The District's <i>Internal Funds Policies and Procedures Manual</i> 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>, which 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>Response: I understand the procedures in the manual in regards to your finding.</p> <p>The manual will be followed.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: CALUSA PARK ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/24/2017

Finding		Recommendation	Management's Response
1	Completion of Monies Collected Form		
<p>We noted the bookkeeper did not date the Monies Collected Form for receipt no. 0105, 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 staff adhere to the procedures detailed in the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p>Response: The Office Manager will adhere to the procedures detailed in the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Timely Recording of Monies Collected		
<p>We noted funds collected by the teacher/sponsor on 04/17/2017 were remitted to the bookkeeper on 04/17/2017, for receipt no. 0165. However, the bookkeeper did not generate the receipt for the teacher/sponsor until 05/05/2017.</p> <p>The District's <i>Internal Funds Policies and Procedures Manual</i> 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>, which 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>Response: Staff will adhere to the District's Internal Funds Policies and Procedures Manual which states that the Office Manager 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.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: CORKSCREW ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/25/2017

Finding		Recommendation	Management's Response
1	Completion of Bank Deposit Slip		
<p>We noted there was no bank deposit slip attached for Deposit no. 659.</p> <p>The District requires a copy of the bank deposit slip to be attached to the Deposit Statement and corresponding Monies Collected Form and Official Receipt.</p>		<p>We recommend that the staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> which requires the bank deposit slip to be attached to the Deposit Statement.</p>	<p>Response: The bank deposit slip was on-site. It did not get stapled to deposit. Bookkeeper will adhere to policies and attach slips to the bank deposits.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Skipped or Voided Checks		
<p>We noted check no. 4974 was voided in the system and not issued. However, the check was not properly defaced and marked "VOID" in accordance with the District's <i>Internal Funds Policies and Procedures Manual</i>.</p> <p>The District 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 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 in accordance with the District's <i>Internal Funds Policies and Procedures Manual</i>.</p>	<p>Response: Bookkeeper will void all parts of the check as per District Policy and have the Principal sign the voided checks.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: CORKSCREW ELEMENTARY (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/25/2017

Finding		Recommendation	Management's Response
3	Authorization of Expenditures		
<p>We noted that the Principal approved the <i>Checks Issued</i> statement on 9/30/16 for check numbers 4785, 4786, 4787, and 4788 issued on 9/28/16, 9/28/16, 9/28/16, and 9/29/16, respectively.</p> <p>Disbursements of funds without proper approval could result in overspending of the budget or misappropriation of funds.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> which requires that all expenditures be approved before checks are issued.</p>	<p>Response: Principal will approve all checks prior to the checks being issued.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
4	Support for Transfer		
<p>We noted for Transfer no. 66 there was no supporting documentation attached to the transfer form.</p> <p>The district requires transfer form to be printed and kept in numerical order with proper authorization and documentation attached.</p>		<p>We recommend that staff adhere to the procedures detailed in the District's <i>Internal Funds Policies and Procedures Manual</i> for transfers.</p>	<p>Response: Documentation will be printed out and attached to the Transfer along with obtaining the Principal's signature.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: CORKSCREW MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/17/2017

Finding		Recommendation	Management's Response
1	Completion of Purchase Order Form		
	<p>We noted that there was no Principal approved Internal Funds Purchase Order form for check number 4468 issued in the amount of \$4,848.80.</p> <p>The District requires Purchase Orders to be completed with the Principal's approval for any Internal Funds purchases of \$3,000 or more.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that purchases of \$3,000 or more require prior written approval using the standard Internal Funds Purchase Order form.</p>	<p>Response: An Internal Funds Purchase Order has been submitted to the Bookkeeper for future use for all expenditures over \$3,000. This should not be a problem in the future.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Timely Remittance of Monies Collected		
	<p>We noted funds collected by the teacher/sponsor for a fundraiser event that took place on 12/17/2016 were remitted to the bookkeeper on 12/21/2016 for receipt no. 0178.</p> <p>The District's <i>Internal Funds Policies and Procedures Manual</i> states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>	<p>Response: These funds were not actually collected until school was in session as 12/17 was a Saturday. However, we are reviewing our procedures regarding the collection of monies with all staff. This should not be a problem in the future. All monies will be turned in the day of collection.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: CORKSCREW MIDDLE (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/17/2017

	Finding	Recommendation	Management's Response
3	Authorization of Expenditures		
	<p>We noted that the Principal approved the <i>Checks Issued</i> statement on 04/07/2017 for check no. 4463 issued on 04/06/2017.</p> <p>Disbursement of funds without proper approval could result in overspending of the budget or misappropriation of funds.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> which requires that all expenditures be approved before checks are issued.</p>	<p>Response: The checks issued statement will be signed by the Principal prior to the cutting of all checks in the future. This should no longer be a problem.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: CYPRESS PALM MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/15/2017

Finding		Recommendation	Management's Response
1	Authorization of Expenditures		
<p>We noted that the Principal approved the <i>Checks Issued</i> statement on 5/19/17 for check number 2155 issued on 5/16/17.</p> <p>Disbursements of funds without proper approval could result in overspending of the budget or misappropriation of funds.</p>		<p>We recommend that management adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> which requires that all expenditures be approved before checks are issued.</p>	<p>Response: Bookkeeper will assure that all expenditures be properly approved before checks are issued as per the District's <i>Internal Funds Policies and Procedures Manual</i>. Principal will verify procedure is followed.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Skipped or Voided Checks		
<p>We noted check no. 2002 was voided due to the check being lost by the recipient and replacement check no. 2069 was re-issued to the recipient. However, the check stub for check no. 2002 did not indicate that the check was voided.</p> <p>The District policy requires check stubs to be marked as "VOID," when the actual check is not available.</p>		<p>We recommend that the bookkeeper adhere to the District's <i>Internal Funds Policies and Procedure's Manual</i>, which requires voided check stubs to be marked as "VOID," when the actual check is not available.</p>	<p>Response: Bookkeeper will properly deface void checks by writing "VOID" in large print over the entire check and removing the signature block or when the check is not available, notations on the check stub should indicate the check was voided in accordance with the District's <i>Internal Funds Policies and Procedure's Manual</i>. Principal will verify procedure is followed.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: CYPRESS PALM MIDDLE (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/15/2017

	Finding	Recommendation	Management's Response
3	<p>Completion of Purchase Order Form</p>		
	<p>We noted that there was no Principal approved Internal Funds Purchase Order form completed for check number 2133 issued in the amount of \$6,288.67.</p> <p>The District requires Purchase Orders to be completed with the Principal's approval for any Internal Funds purchases of \$3,000 or more.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that purchases of \$3,000 or more require prior written approval using the standard Internal Funds Purchase Order form.</p>	<p>Response: Bookkeeper will oversee that staff adhere to proper procedures on purchases of \$3,000 or more and require prior written approval using the standard Internal Funds Purchase Order form as per the District's <i>Internal Funds Policies and Procedures Manual</i>. Principal will verify procedure is followed.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: EAST NAPLES MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/25/2017

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 no. 11542. The supporting documentation did not detail all of the recipients receiving the gift cards or the date of disbursement.</p> <p>The District requires detailed documentation of the purchase of gift cards. The name of 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 the handling of gift cards be performed in accordance with the requirements of the District's step-by-step guide to Disbursing Cash or Gift Cards for Awards, Scholarships or Goodwill, an Addendum to the District's <i>Internal Funds Policies and Procedures Manual</i>.</p>	<p>Response: We will take proper steps to remedy this exception. In regards to this finding item, we have a "new" bookkeeper whom has been made aware of the proper steps. This will not be a problem in the future. Any gift cards that will be disbursed from here forward will have all the required documentation as stated in the Internal Funds Policies and Procedures manual.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: EAST NAPLES MIDDLE (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/25/2017

	Finding	Recommendation	Management's Response
2	<p align="center">Frequency of Disbursements</p>		
	<p>We noted that check no. 11658 was issued on 02/16/2017 for invoice no. 6757 was dated 12/05/2016. This was 73 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>Response: Again, we will take proper steps to remedy this exception. In regards to this finding, a teacher purchased items before winter break and submitted for reimbursement after the winter break which led to a longer than necessary reimbursement back to the teacher. We have a "new" bookkeeper whom has been made aware of the proper steps. We have also informed the teacher that we need the original invoices in a timely manner. This will not be a problem in the future. Any funds disbursed from here forward will have all the required documentation within the 45-day time limit as stated in the Internal Funds Policies and Procedures manual.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: EAST NAPLES MIDDLE (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/25/2017

Finding		Recommendation	Management's Response
3	Completion of Purchase Order Form		
<p>We noted that there was no Principal approved Internal Funds Purchase Order form for check number 11831 issued in the amount of \$7,624.80.</p> <p>The District requires Purchase Orders to be completed, with the Principal's approval for any Internal Funds purchases of \$3,000 or more.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that purchases of \$3,000 or more require prior written approval using the standard Internal Funds Purchase Order form.</p>	<p>Response: In the future, we will take proper steps to remedy this exception. In regards to this finding item, I was informed that the school staff was not aware that a Purchase Order was required because we had a contract with the Yearbook company. Moving forward, we are now aware that a Purchase Order is required to make any payment in excess of \$3,000 even when there is a contract in place. We have a "new" bookkeeper whom has been made aware of the proper steps. This will not be a problem in the future. Any funds that will be disbursed from here forward will have all the required documentation including a Purchase Order as stated in the Internal Funds Policies and Procedures manual.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: EDEN PARK ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/12/2017

Finding	Recommendation	Management's Response
No comments for this school		Response: N/A Personnel Responsible: N/A

SCHOOL: ESTATES ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/18/2017

Finding		Recommendation	Management's Response
1	Skipped or Voided Checks		
	<p>We noted check no. 2228 was initially issued for the purchase of an item that was later returned. The check was subsequently voided, however the check stub was not marked to indicate the check was voided.</p> <p>The District requires voided check stubs to be marked as "VOID," when the actual check is not available.</p>	<p>We recommend that the bookkeeper adhere to the District's <i>Internal Funds Policies and Procedure's Manual</i>, which requires voided check stubs to be marked as "VOID," when the actual check is not available.</p>	<p>Response: We will follow the recommendation provided.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: EVERGLADES CITY SCHOOL

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/13/2017

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 no. 8024. The supporting documentation did not include signatures of two adults/staff witnessing the dispensing of the gift cards or the signatures of the recipients. The supporting documentation also did not include the recipient's name, reason, date dispensed and the amount given.</p> <p>The District requires detailed documentation of the purchase of gift cards due to the risk of loss or misappropriation.</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 <i>Internal Funds Policies and Procedures Manual</i>.</p>	<p>Response: Thank you for sharing this finding discovered during our audit. We appreciate the opportunity to identify how we can be in compliance with all School District policies and procedures. Procedures will be implemented to follow the recommendation noted and to follow the standards established by the District.</p> <p>Thanks again for this information and we look forward to addressing this finding so it will not occur again.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: EVERGLADES CITY SCHOOL (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/13/2017

	Finding	Recommendation	Management's Response
2	Timely Remittance of Monies Collected		
	<p>We noted the following errors relating to the timely remittance of Monies Collected Form:</p> <ul style="list-style-type: none"> • Funds collected by the teacher/sponsor on 03/06/2017 was not remitted to the bookkeeper until 03/09/2017 for receipt no. 0107. • Funds collected by the teacher/sponsor on 03/07/2017 was not remitted to the bookkeeper until 03/09/2017 for receipt no. 0108. <p>The District's <i>Internal Funds Policies and Procedures Manual</i> states that monies collected should be turned in no later than the following business day, in so far this is practical.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>	<p>Response: Thank you for sharing this finding discovered during our audit. We appreciate the opportunity to identify how we can be in compliance with all School District policies and procedures. Procedures will be implemented to follow the recommendation noted and to follow the standards established by the District.</p> <p>Thanks again for this information and we look forward to addressing this finding so it will not occur again.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: GOLDEN GATE ELEMENTARY/INTERMEDIATE

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/18/2017

Finding	Recommendation	Management's Response
<p>No comments for this school</p>		<p>Response: N/A</p> <p>Personnel Responsible: N/A</p>

SCHOOL: GOLDEN GATE HIGH

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

Finding		Recommendation	Management's Response
1	Timely Remittance of Monies Collected		
<p>We noted funds collected by the teacher/sponsor for fundraiser event occurring between 01/17/2017 and 02/03/2017 were not remitted to the bookkeeper until 02/15/2017 for receipt no. 0873.</p> <p>The District's <i>Internal Funds Policies and Procedures Manual</i> states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>	<p>Response: I spoke to all athletic coaches and instructional staff regarding monies collected. Explained the expectation that monies are required to be turned in immediately.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Acquisition of Tickets		
<p>We noted there were missing ticket rolls as of the date of our on-site visit at the school and there was no supporting documentation provided to account for the missing ticket rolls.</p> <p>The District's <i>Internal Funds Policies and Procedures Manual</i> states that tickets are to be purchased in pre-numbered sequence and adequately accounted for an on-going basis.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that tickets are to be purchased in pre-numbered sequence and adequately accounted for on an on-going basis.</p>	<p>Response: We secured brand new roles of tickets to be used this school year. These tickets are in numerical order to allow for us to monitor the exact ticket numbers purchased.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: GOLDEN GATE MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/17/2017

Finding		Recommendation	Management's Response
1	Skipped Checks		
	<p>We noted check no. 8990 was voided as a result of a printing error. However, there was no evidence the Principal was made aware of the skipped check.</p> <p>The District 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 prior written authorization by the Principal, in order to provide evidence of the awareness of skipped checks.</p>	<p>Response: The Principal was aware, but the bookkeeper will ensure that the Principal signs voided checks moving forward.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: GOLDEN TERRACE ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/24/2017

Finding		Recommendation	Management's Response
1	Skipped or Voided Checks		
<p>We noted check no. 4995 was voided in the system, however the check was not marked "VOID."</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 the bookkeeper adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires voided checks to be properly defaced by writing "VOID" in large print over the entire check, removal of the signature block, and the Principal's approval on the Checks Issued statement.</p>	<p>Response: Office Manager will properly deface voided checks by writing void in large print over the entire check in addition to removing the signature block.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Completion of Monies Collected Form		
<p>We noted the Monies Collected Form for receipt no. 0007 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 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>Response: Office Manager will date the form in all areas required to indicate when the monies passed from the teacher/sponsor to the Office Manager.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: GULF COAST HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/01/2017

Finding		Recommendation	Management's Response
1	Skipped Check or Voided Checks		
<p>We noted check no. 21164 was voided due to a printing error. However, the check itself was not marked "VOID."</p> <p>The District 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 recommend that the bookkeeper adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which 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>Response: Bookkeeper will deface skipped checks by writing "VOID" instead of "SKIPPED CHECK."</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	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 no. 21171. The supporting documentation did not detail all of the recipients of the gift cards or the date dispersed.</p> <p>The District requires detailed documentation of the purchase of gift cards. 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>Response: Bookkeeper will follow steps outlined in the Manual, requiring two signatures instead of the dated email from one with the second's signature.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: GULF COAST HIGH (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/01/2017

Finding		Recommendation	Management's Response
3	Authorization of Expenditures		
<p>We noted that the Principal approved the <i>Checks Issued</i> statement on 11/09/2016 for check numbers 21399 through 21407 that were issued on 11/08/2016.</p> <p>Disbursement of funds without proper approval could result in overspending of the budge or misappropriation of funds.</p>		<p>We recommend that management adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> which requires that all expenditures be approved before checks are issued.</p>	<p>Response: Bookkeeper will change date in program if checks are not printed on the same date information is entered.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
4	Timely Remittance of Monies Collected		
<p>We noted funds collected by the teacher/sponsor for a fundraiser event occurring between 04/03/2017 through 04/07/2017 were not remitted to the bookkeeper until 05/04/2017 for receipt no. 0832.</p> <p>The District's <i>Internal Funds Policies and Procedures Manual</i> states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>	<p>Response: GCHS sponsors will be reminded what Date of Event means.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: GULF COAST HIGH (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/01/2017

Finding		Recommendation	Management's Response
5	Timely Recording of Monies Collected		
<p>We noted funds collected by the teacher/sponsor on 05/08/2017 were remitted to the bookkeeper on 05/08/2017 for receipt no. 0864. However, the bookkeeper did not generate the receipt for the teacher/sponsor until 05/10/2017.</p> <p>The District's <i>Internal Funds Policies and Procedures Manual</i> 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>, which 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>Response: Bookkeeper will adhere to the Internal Funds Policies and Procedures Manual.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
6	Accuracy of Disbursements		
<p>We noted that check no. 21399 was issued for an amount that did not agree to the vendor invoiced amount.</p>		<p>We recommend that the bookkeeper and Principal properly match the vendor invoice amount to check payment amount, in order to ensure that the proper amount is disbursed to the vendor for payments due.</p>	<p>Response: Bookkeeper will make sure amount details from vendor are accurate.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: GULF COAST HIGH (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/01/2017

	Finding	Recommendation	Management's Response
7	<p>Completion of Monies Collected Form</p>		
	<p>We noted the following errors related to the completion of Monies Collected Forms:</p> <ul style="list-style-type: none"> • There was no attached Monies Collected Form For receipt no. 0826 • For receipt no. 0847, the receipt number in the upper left hand corner of the Monies Collected Form was incorrectly listed as receipt no. 0826. <p>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 the recording of collections.</p>	<p>Response: Bookkeeper will adhere to Internal Funds Policies and Procedures Manual.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: GULFVIEW MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/25/2017

Finding		Recommendation	Management's Response
1	Completion of Purchase Order Form		
<p>We noted a Principal approved Internal Funds Purchase Order form was not completed for check number 11515 issued in the amount of \$4,850.00.</p> <p>The District requires Internal Funds Purchase Order Forms to be completed, with the Principal's approval for any Internal Funds purchases of \$3,000 or more.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that purchases of \$3,000 or more require prior written approval using the standard Internal Funds Purchase Order form.</p>	<p>Response: The bookkeeper and former Principal misunderstood that the need for a purchase order for purchases of \$3,000 or more only applied to one-time item purchases, not activities (such as individual participation fees for a field trip) that could accumulate to a purchase of \$3,000 or more.</p> <p>Now that this has been made clear, all purchases of \$3,000 or more will have an Internal Funds Purchase Order form filled out ahead of time.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: HIGHLANDS ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/12/2017

Finding	Recommendation	Management's Response
No comments for this school		Response: N/A Personnel Responsible: N/A

SCHOOL: IMMOKALEE HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/07/2017

Finding		Recommendation	Management's Response
1	Skipped or Voided Checks		
<p>We noted check no. 26450 was voided. However, the check stub was not notated to indicate the check was voided or stale.</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, notations should include the replacement check number.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedure's Manual</i>, which requires voided check stubs to be marked as "VOID", when the actual check is not available. If the check is reissued, notations should include the replacement check number.</p>	<p>Response: It has been noted that in the future this policy will be adhered to by our bookkeeper.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Completion of Monies Collected Form		
<p>We noted the Monies Collected Form for receipt no. 0357 was dated by the teacher/sponsor on 11/28/16, however the supporting documentation for the concession sales indicated the event occurred on 11/22/16.</p> <p>The date at the top of the Monies Collected Form is to be completed by the teacher/sponsor on the date the monies are collected. The date at the bottom of the Form is to be completed by the bookkeeper to indicate when monies were turned in to the bookkeeper.</p> <p>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 proper completion of the Monies Collected Form.</p>	<p>Response: It has been noted and explained to teachers/sponsor during a recent meeting that dates when collection of monies occurred must be at the top of the form, while the date when monies is turned into the bookkeeper must be at the bottom of the form.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: IMMOKALEE HIGH (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/07/2017

	Finding	Recommendation	Management's Response
3	Timely Remittance of Monies Collected		
	<p>We noted the Monies Collected Form for receipt no. 0297 was not remitted timely. Monies collected for a fundraiser event that occurred between the dates of 9/9/16 through 11/1/16 were remitted by the teacher/sponsor on 11/1/16, upon completion of the fundraiser.</p> <p>The District's <i>Internal Funds Policies and Procedures Manual</i> states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>	<p>Response: It has been noted and explained to teachers/sponsor that monies collected for a fundraiser must be turned into the bookkeeper no later than the following business day regardless of when the fundraiser time period ends.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: IMMOKALEE MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/18/2017

Finding		Recommendation	Management's Response
1	Authorization of Expenditures		
<p>We noted the Checks Issued Statement was not dated for check no. 7596 dated 10/01/2016.</p> <p>Disbursements of funds without prior approval could result in overspending of the budget or misappropriation of funds.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that all expenditures from the Internal accounts should be authorized through the use of a Principal approved Check Issued Statement before the check is issued.</p>	<p>Response: Bookkeeper will ensure that no checks are issued until a signature and date from the principal is obtained. Principal and Bookkeeper will meet weekly to review Internal Accounts and procedures.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Completion of Purchase Order Form		
<p>We noted that check no. 7727 dated 05/03/2017 was issued in the amount of \$5,315 to pay an invoice dated 4/28/2017. However, the check was authorized by an approved Purchase Order Form dated 5/3/2017.</p> <p>The District requires Principal's approval for any Internal Funds purchases of \$3,000 or more. Such approval is required to occur before the actual purchase is made.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that purchases of \$3,000 or more require prior written approval using the standard Internal Funds Purchase Order Form.</p>	<p>Response: Bookkeeper will ensure that the Principal's signature is obtained for the approval of all Purchase Orders over \$3,000. Principal and Bookkeeper will meet weekly to review Internal Accounts and procedures.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: IMMOKALEE TECHNICAL COLLEGE

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/11/2017

Finding	Recommendation	Management's Response
No comment for this school		Response: N/A Personnel Responsible: N/A

SCHOOL: LAKE PARK ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/18/2017

Finding	Recommendation	Management's Response
No comments for this school		Response: N/A Personnel Responsible: N/A

SCHOOL: LAKE TRAFFORD ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/27/2017

Finding	Recommendation	Management's Response
No comments for this school		Response: N/A Personnel Responsible: N/A

SCHOOL: LAUREL OAK ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/27/2017

Finding		Recommendation	Management's Response
1	Skipped or Voided Checks		
<p>We noted check no. 4000 was listed on the check register provided by the bank. However, the bank stamped the check "Reorder Void" to indicate that the school needed to order new checks. The check did not have the signature block removed and there was no documentation related to the Principal being made aware of the skipped check.</p> <p>The District requires skipped checks to be marked "VOID," to have the signature block removed, and for the Principal to be made aware of the skipped check.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires that skipped checks be marked "VOID," to have the signature block removed, and for the Principal to be made aware of the skipped check.</p>	<p>Response: We understand that the principal should have signed off to comply with the District's Internal Funds Policies and Procedures Manual; however, the principal was made aware of the "skipped check" and please know that the signature block was removed.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Completion of Monies Collected Form		
<p>We noted an incomplete Monies Collected Form for receipts 0046, 0047, and 0048. The bookkeeper did not date the Form 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 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>Response: The bookkeeper will be more careful at fully completing (including dates monies were collected and remitted) the Monies Collected Forms.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: LELY ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/25/2017

Finding		Recommendation	Management's Response
1	Timely Recording of Monies Collected		
	<p>We noted funds collected by the teacher/sponsor on 11/16/2016 were not remitted to the bookkeeper until 11/18/2017 for receipt no. 0109.</p> <p>The District's <i>Internal Funds Policies and Procedures Manual</i> states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>	<p>Response: Future SACC Monies Collected Forms will be turned in at a more timely fashion to adhere to the Internal Funds Policies and Procedures Manual.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: LELY HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/10/2017

Finding		Recommendation	Management's Response
1	Timely Remittance of Monies Collected		
<p>We noted funds collected by the teacher/sponsor for a fundraiser event occurring on 08/31/2017 were not remitted to the bookkeeper until 09/09/2017 for receipt no. 0124.</p> <p>The District's <i>Internal Funds Policies and Procedures Manual</i> states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>	<p>Response: Athletic coaches and club sponsors were reminded that money collected from a fundraiser must be handed in the following day. If this continues, the club and/or team will be unable to hold future fundraisers.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Completion of Monies Collected Form		
<p>We noted monies were collected on 01/31/2017 for receipt no. 0587. However, the corresponding Monies Collected Form was inaccurately dated 1/27/2017 by the teacher/sponsor.</p> <p>Lack of proper controls over collections could result in the misappropriation of cash.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> and accurately complete and date all Monies Collected Forms.</p>	<p>Response: Athletic coaches and club sponsors were reminded that the Monies Collected Form must be completed accurately. This process was reviewed during the coaches meeting at the beginning of the year. If this continues, the club and/or team will be unable to hold future fundraisers.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: LELY HIGH (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/10/2017

	Finding	Recommendation	Management's Response
3	Fundraising Activities		
	<p>A Fundraiser/Event Proposal form and Final Fundraiser Financial Report were on file for a car wash fundraiser event that occurred on 05/21/2017 however, the following exceptions were noted:</p> <ul style="list-style-type: none"> • Section 3 of Form 5830 F1 was not completed. • Section 4 of Form 5830 F1 was not completed by the Superintendent or Designee for the Fundraiser. • Copies of supporting documentation for revenue (sales) and expenses (costs) were not included. 	<p>We recommend that the school adhere to the <i>Internal Funds Policy and Procedures Manual</i> and follow the procedures therein for approval and financial reporting of fundraisers, including the completion of appropriate forms and the retention of applicable supporting documentation.</p>	<p>Response: The proper procedures were reviewed with the coaches and sponsors of the clubs that will be holding fundraising events. The Principal will review all proposal forms to ensure they are being filled out accurately.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: LORENZO WALKER TECHNICAL COLLEGE

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/19/2017

Finding		Recommendation	Management's Response
1	Skipped or Voided Checks		
	<p>We noted check no. 31942 was voided. However, the check stub was not notated to indicate the check was voided or stale.</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, notations should include the replacement check number.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedure's Manual</i>, which requires voided check stubs to be marked as "VOID", when the actual check is not available. If the check is reissued, notations should include the replacement check number.</p>	<p>Response: Procedures for voided checks will be followed more closely.</p> <p>Personnel Responsible: Administrative Director</p>

Finding		Recommendation	Management's Response
2	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 no. 31877. The documentation did not include signatures of two adults/staff witnessing the dispensing of the gift cards or the signatures of the recipients. The supporting documentation also did not included the recipient's name, reason given, date of dispensed and amount given for all gift cards dispensed.</p> <p>The District requires detailed documentation of the purchase of gift cards due to the risk of loss or misappropriation.</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 <i>Internal Funds Policies and Procedures Manual</i>.</p>	<p>Response: Gift card procedures in place will be more diligent going forward.</p> <p>Personnel Responsible: Administrative Director</p>

SCHOOL: LORENZO WALKER TECHNICAL COLLEGE (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/19/2017

Finding		Recommendation	Management's Response
3	Timely Remittance of Monies Collected		
<p>We noted funds collected by the teacher/sponsor on 10/21/2016 were not remitted to the bookkeeper until 11/09/2016 for receipt no. 0389.</p> <p>The District's <i>Internal Funds Policies and Procedures Manual</i> states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>	<p>Response: Fundraising procedures will be reviewed at time of request, stressing the importance of monies being turned in the next day.</p> <p>Personnel Responsible: Administrative Director</p>

Finding		Recommendation	Management's Response
4	Frequency of Disbursements		
<p>We noted that a fundraising event occurred on 2/4/2017. However, check no. 32285 was issued to the vendor for payment on 3/22/2017, 46 days after the event date.</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>Response: All paperwork will be presented for payment in timely manner.</p> <p>Personnel Responsible: Administrative Director</p>

SCHOOL: LORENZO WALKER TECHNICAL HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/20/2017

Finding		Recommendation	Management's Response
1	Skipped or Voided Checks		
<p>We noted for voided check no. 1092 and no. 1110 the signature boxes were not removed.</p> <p>District Policy requires void checks to be marked "VOID," with the signature block removed.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires void checks to be marked "VOID," with the signature block removed.</p>	<p>Response: Office Manager will make sure these steps are followed when voiding a check – (1.) The word void in large print over the check and (2.) Cut off signature box from voided check.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Fundraising Activities		
<p>We noted a Fundraiser/Event Proposal Form and Final Fundraiser Financial Report were on file for the Sale of Water Bottles Fundraiser event that occurred on 1/27/2017. However, the Form 5830 F2's Expenses (costs) and Profit/Loss sections were incomplete and the required supporting documentation was not attached for either section.</p> <p>The District's fundraising procedures should be followed so all forms pertaining to fundraising events are completely filled out with supporting evidence kept on file.</p>		<p>We recommend that the school 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>Response: A report for deposits and expenses will be attached as supporting documentation to the F2 Form. If there are multiple purchases with the same vendor on the PO, a copy of the original invoice will be attached to show expenses for each item purchased. The profit/loss section will be completed when the form is turned in with deposit.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: MANATEE ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/25/2017

Finding		Recommendation	Management's Response
1	Completion of Monies Collected Form		
	<p>We noted the Monies Collected Form for receipts 0061 through 0067 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 staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p>Response: Our Office Manager will date receipts when monies collected are passed from the teacher/sponsor.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: MANATEE MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/18/2017

	Finding	Recommendation	Management's Response
1	Fundraising Activities		
	<p>We noted the following exceptions on the Final Fundraiser Financial Report dated 03/03/2017:</p> <ul style="list-style-type: none"> • Section 2 on the Fundraiser/Event Proposal Form 5830 F1 was not completed. • Fundraiser/Event Financial Report 5830 F2 was not submitted to the Principal within the required 30 days after the completion of the event. The teacher/sponsor and Principal both signed the 5830 F2 form on 06/02/2017 which is 91 days after the event date. <p>The District's fundraising procedures should be followed to ensure all forms pertaining to Fundraising events are completely filled out with supporting evidence kept on file.</p>	<p>We recommend that the school 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>Response: 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>Personnel Responsible: Principal</p>

SCHOOL: MANATEE MIDDLE (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/18/2017

	Finding	Recommendation	Management's Response
2	Timely Recording of Monies Collected		
	<p>We noted funds collected by the teacher/sponsor on 11/26/2016 were remitted to the bookkeeper on 11/26/2016 for receipt no. 0334. However, the bookkeeper did not generate the receipt for the teacher/sponsor until 11/28/2016.</p> <p>The District's <i>Internal Funds Policies and Procedures Manual</i> 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>, which 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>Response: Staff will adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> which 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.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: MANATEE MIDDLE (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/18/2017

	Finding	Recommendation	Management's Response
3	Completion of Purchase Order Form		
	<p>We noted that the Principal approved Internal Funds Purchase Order form was not completed for check number 4092 issued in the amount of \$4,929.42.</p> <p>The District requires Purchase Orders to be completed, with the Principal's approval for any Internal Funds purchases of \$3,000 or more.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that purchases of \$3,000 or more require prior written approval using the standard Internal Funds Purchase Order form.</p>	<p>Response: Staff will 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>Personnel Responsible: Principal</p>

SCHOOL: MANATEE MIDDLE (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/18/2017

Finding		Recommendation	Management's Response
4	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 no. 4057. The supporting documentation did not detail all of the recipients of the gift cards or the date dispensed.</p> <p>The District requires detailed documentation of the purchase of gift cards. The name of 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 handling of gift cards be performed in accordance with the requirements of the District's step-by-step guide to Disbursing Cash or Gift Cards for Awards, Scholarships or Goodwill, an Addendum to the District's <i>Internal Funds Policies and Procedures Manual</i>.</p>	<p>Response: The purchase of gift cards shall 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>Evidence of an agenda item for the Faculty Meeting noting the gift card give away along with signatures of gift card recipients was provided to auditor for his review.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: MIKE DAVIS ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/25/2017

Finding		Recommendation	Management's Response
1	Skipped or Voided Checks		
<p>We noted check no. 2212 was voided after the check was issued to the recipient. However, the check stub did not include a notation indicating the check was "VOID."</p> <p>The District's policy requires that when voided checks are not available, notations on the check stub should be notated to indicate the check was "VOID."</p>		<p>We recommend that the bookkeeper adhere to the District's <i>Internal Funds Policies and Procedure's Manual</i>, which requires voided check stubs be marked as "VOID," when the actual check is not available.</p>	<p>Response: We will continue to deface any voided checks and if check is not available we will write "VOID" in large print over the entire check stub with the Principal's signature.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Completion of Monies Collected Form		
<p>We noted the Monies Collected Form for receipts no. 0063 and 0070 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 staff adhere to the procedures detailed in the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p>Response: We understand the finding and will continue to adhere to District policies and procedures in the checking that all collections forms are filled out properly/completely for recording.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: MIKE DAVIS ELEMENTARY (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/25/2017

	Finding	Recommendation	Management's Response
3	<p>Timely Recording of Monies Collected</p>		
	<p>We noted funds collected by the teacher/sponsor on 10/07/2017 were remitted to the bookkeeper on 10/07/2017 for receipts no. 0065, 0066, 0067, 0068, 0069, and 0071. However, the bookkeeper did not generate the receipt for the teacher/sponsor until 10/14/2017.</p> <p>The District's <i>Internal Funds Policies and Procedures Manual</i> 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>, which 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>Response: We understand the finding and will continue to adhere to District Policies and Procedures. To avoid this finding in the future we will adhere to continuing to verify that the amount of funds being received is what is reported on the Monies Collected Form. During this process we will remit a receipt from District School cash to the person.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: NAPLES 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 no. 30662 was voided due to a printing error. However, there was no evidence the Principal was made aware of the skipped check.</p> <p>The District 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 recommend that the staff properly deface skipped checks by writing "VOID" in large print over the entire check, removing the signature block, and obtaining the Principal's signature in accordance with the District's <i>Internal Funds Policies and Procedures Manual</i>.</p>	<p>Response: Principal and Bookkeeper have met to review procedures for voiding checks. This appears to be an isolated issue and the correct procedure will be followed moving forward.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	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 no. 30245. 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 and dispensing of gift cards due to the risk of loss or misappropriation.</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 <i>Internal Funds Policies and Procedures Manual</i>.</p>	<p>Response: Principal and Bookkeeper have met to review requirements of the District's step-by-step guide to Disbursing Cash or Gift Cards. This appears to be an isolated issue and the correct procedure will be followed moving forward.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: NAPLES HIGH (CONTINUED)

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

	Finding	Recommendation	Management's Response
3	Fundraising Activities		
	<p>We noted the following exceptions on the Final Fundraiser Financial Report for the UNICEF Fundraiser event dated 12/7/2016:</p> <ul style="list-style-type: none"> • Fundraiser/Event Proposal Form 5830 F1 was not completed. • The date recorded on the 5830 F2 form did not match the date of the event or the date on the corresponding Monies Collected Form. • Form 5830 F2's revenue (sales) and expenses (costs) sections were incomplete and there was no supporting documentation for either form. • The Principal did not sign the 5830 F2 form. <p>The District's fundraising procedures should be followed to ensure all forms pertaining to fundraising events are completely filled out with supporting evidence kept on file.</p>	<p>We recommend that the school 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>Response: NHS conducted many fundraisers during the 16-17 school year. This single issue appears to be an anomaly and future fundraisers will be completed by adhering to the Internal Funds Policy and Procedures Manual procedures for approval and financial reporting of fundraisers, including completion of appropriate forms.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: NAPLES HIGH (CONTINUED)

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

Finding		Recommendation	Management's Response
4	Timely Recording of Monies Collected		
<p>We noted funds collected by the teacher/sponsor on 12/05/2016 were remitted to the bookkeeper on 12/05/2016 for receipt no. 0582. However, the bookkeeper did not generate the receipt for the teacher/sponsor until 12/08/2016.</p> <p>The District's <i>Internal Funds Policies and Procedures Manual</i> 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>, which 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>Response: Principal and Bookkeeper met to review the <i>Internal Funds Policies and Procedures Manual</i> which states that the Bookkeeper will verify the amount of money reported on the Monies Collected Form when the funds exchange hands.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
5	Deposit Statement		
<p>We noted a Deposit Statement was not completed for Deposit no. 1549.</p> <p>The District requires a copy of the bank deposit slip to be attached to the Deposit Statement and corresponding Monies Collected Form and Official Receipt.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires the bank deposit slip to be attached to the Deposit Statement.</p>	<p>Response: Principal and Bookkeeper met to review the procedure which includes a bank deposit slip to be attached to the Deposit Statement.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: NAPLES HIGH (CONTINUED)

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

Finding		Recommendation	Management's Response
6	Accuracy of Monies Collected Form		
<p>We noted the following exceptions on the Monies Collected Form for an event that occurred on 02/07/2017 in which tickets were sold:</p> <ul style="list-style-type: none"> • The teacher/sponsor incorrectly calculated the number of tickets sold. • As a result of the incorrect calculation of tickets sold, the amount of monies collected on the Report of Tickets Issued and the Monies Collected Form were incorrectly calculated. • The school has been using its own report for tickets issued rather than the standard District provided form. 		<p>We recommend that the school adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires the use of the standard District Report of Tickets Sold or Admissions Form to ensure information is accurately compiled and reported.</p>	<p>Response: Bookkeeper has located and begun using the District-provided form for the collection and reporting of tickets.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
7	Completion of Monies Collected Form		
<p>We noted the Monies Collected Form for receipt no. 0719 was dated 02/08/2017 for an event taking place on 02/07/2017.</p> <p>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>Response: Principal and Bookkeeper met to review procedures for recording the collection of monies.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: NAPLES HIGH (CONTINUED)

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

Finding		Recommendation	Management's Response
8	Skipped or Voided Checks		
<p>We noted check no. 30578 was voided and check no. 31228 was re-issued to the payee. However, the check stub for check no. 30578 was not notated to indicate that the check was voided.</p> <p>The District requires voided check stubs to be marked as "VOID," when the actual check is not available.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedure's Manual</i>, which requires voided check stubs to be marked as "VOID," when the actual check is not available.</p>	<p>Response: Principal and Bookkeeper reviewed procedures for voided checks and check stubs.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
9	Acquisition of Tickets		
<p>Supporting documentation was not kept on file for tickets purchased for re-sale purposes.</p> <p>The District's <i>Internal Funds Policies and Procedures Manual</i> states that tickets are to be purchased in pre-numbered sequence and adequately accounted for on an ongoing basis.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that tickets are to be purchased in pre-numbered sequence and adequately accounted for on an ongoing basis.</p>	<p>Response: Bookkeeper has created a ticket log system to account for all tickets sold.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: NAPLES PARK ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/26/2017

	Finding	Recommendation	Management's Response
1	<p>Completion of Monies Collected Form</p>		
	<p>We noted the Monies Collected Form for receipt no. 0034, 0036, and 0037 were not dated to indicate when the monies were collected.</p> <p>We also noted the Monies Collected Form for receipt no. 0034, 0035, 0036, and 0037 were 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 staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p>	<p>Response: The new Bookkeeper will follow the procedures detailed in the District's <i>Internal Funds Policies and Procedures Manual</i> for recording collections.</p> <p>All forms received will be date stamped upon receipt.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: NORTH NAPLES MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/30/2017

Finding		Recommendation	Management's Response
1	Authorization of Expenditures		
<p>We noted that the Principal approved the <i>Checks Issued</i> statement on 02/13/2017 for check numbers 4058, 4059, 4060, 4061, 4062, and 4063 issued on 02/10/2017.</p> <p>Disbursement of funds without proper approval could result in overspending of the budget or misappropriation of funds.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires that all expenditures be approved before checks are issued.</p>	<p>Response: 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>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Completion of Monies Collected Form		
<p>We noted the bookkeeper did not sign or date the received line at the bottom of the Monies Collected Form for receipt no. 0207, acknowledging the receipt of the monies for deposit from the teacher/sponsor.</p> <p>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 the recording of collections.</p>	<p>Response: Bookkeeper will ensure all monies collected will be fully completed, including date money was collected, date money was remitted, and signature. This will prevent misappropriation of cash.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: NORTH NAPLES MIDDLE (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/30/2017

Finding		Recommendation	Management's Response
3	Timely Remittance of Monies Collected		
<p>We noted funds collected by the teacher/sponsor on 09/16/2016 were not remitted to the bookkeeper until 09/20/2016 for receipt no. 0063.</p> <p>The District's <i>Internal Funds Policies and Procedures Manual</i> states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>	<p>Response: 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>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
4	Completion of Purchase Order Form		
<p>We noted that a Principal approved Internal Funds Purchase Order form was not completed for check no. 4110 issued in the amount of \$3,000.</p> <p>The District requires Internal Funds Purchase Order forms to be completed, with the Principal's approval for any Internal Funds purchases of \$3,000 or more.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that purchases of \$3,000 or more require prior written approval using the standard Internal Funds Purchase Order form.</p>	<p>Response: Staff will receive written approval for purchases of \$3,000 or more by using the Internal Funds Purchase Order form. The bookkeeper will keep a binder of all Internal Funds Purchase Orders issued for the school year.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: OAKRIDGE MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/15/2017

Finding		Recommendation	Management's Response
1	Timely Remittance of Monies Collected		
<p>We noted funds collected for receipt no. 0528 for a fundraiser event that occurred between 02/01/2017 through 02/13/2017 was remitted after completion of the event on 02/21/2017.</p> <p>The District's <i>Internal Funds Policies and Procedures Manual</i> states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>	<p>Response: The policy was reviewed with the teacher.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Timely Recording of Monies Collected		
<p>We noted funds collected by the teacher/sponsor on 05/05/2017 were remitted to the bookkeeper on 05/05/2017 for receipt no. 0693. However, the bookkeeper did not generate the receipt for the teacher/sponsor until 05/10/2017.</p> <p>The District's <i>Internal Funds Policies and Procedures Manual</i> 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>, which 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>Response: I understand the procedure and so does our bookkeeper and we will change the procedure to the recommendation.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: OSCEOLA ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/24/2017

Finding		Recommendation	Management's Response
1			
No comments for this school			Response: N/A Personnel Responsible: N/A

SCHOOL: PALMETTO ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/24/2017

Finding		Recommendation	Management's Response
1	Timely Remittance of Monies Collected		
<p>We noted funds collected for receipt no. 0073 on 01/25/2017 were not remitted to the bookkeeper until 01/30/2017.</p> <p>The District's Internal Funds Policies and Procedures Manual states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>		<p>We recommend that staff adhere to the District's Internal Funds Policies and Procedures Manual, which states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>	<p>Response: Going forward money will be turned in according to policy.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Completion of Monies Collected Form		
<p>We noted the Monies Collected Form for receipt no. 0101 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 bookkeeper adhere to the procedures detailed in the District's <i>Internal Funds Policies and Procedures Manual</i> for recording of collections.</p>	<p>Response: We will ensure we adhere to this, and initial and date the form when the monies are passed to the Bookkeeper.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: PALMETTO RIDGE HIGH

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/29/2017

Finding		Recommendation	Management's Response
1			
No comments for this school			Response: N/A Personnel Responsible: N/A

SCHOOL: PARKSIDE ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/25/2017

	Finding	Recommendation	Management's Response
1			
	No comments for this school		Response: N/A Personnel Responsible: N/A

SCHOOL: PELICAN MARSH ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/17/2017

Finding	Recommendation	Management's Response
No comments for this school		Response: N/A Personnel Responsible: N/A

SCHOOL: PINE RIDGE MIDDLE

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/17/2017

Finding		Recommendation	Management's Response
1	Timely Remittance of Monies Collected		
	<p>We noted funds collected by the teachers/sponsors on 09/29/2016 and 09/30/2016 were not remitted to the bookkeeper until 10/04/2016 for receipt no. 0033, 0034, 0035, and 0036.</p> <p>The District's <i>Internal Funds Policies and Procedures Manual</i> states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>	<p>Response: We were told that teachers turning in the paperwork were filling in the date when they were not supposed to. We will make sure that staff knows this and we will have our Bookkeeper be the only one who completes the date.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: PINECREST ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/14/2017

Finding		Recommendation	Management's Response
1	Authorization of Expenditures		
	<p>We noted that the Principal approved the <i>Checks Issued</i> statement on 12/20/16 for check number 3708 issued on 12/15/16.</p> <p>Disbursements of funds without proper approval could result in overspending of the budget or misappropriation of funds.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires that all expenditures be approved before checks are issued.</p>	<p>Response: We commit to adhering to the Internal Funds Policies and Procedures. If the Principal is out of the building when approval is needed the alternate check signer will issue approval.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: POINCIANA ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/17/2017

Finding		Recommendation	Management's Response
1	Skipped or Voided Checks		
	<p>We noted that check number 4462 was voided due to a printing error. However, the check was not marked void.</p> <p>The District requires void checks to be marked "VOID," with the signature block removed.</p>	<p>We recommend that the bookkeeper adhere to the District's <i>Internal Funds Policies and Procedure's Manual</i>, which requires void checks to be marked "VOID," with the signature block removed.</p>	<p>Response: We will implement a review process to ensure that all voided checks have "VOID" written across the check to properly complete the defacing process in accordance with the District's manual.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: SABAL PALM ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/17/2017

Finding	Recommendation	Management's Response
No comments for this school		Response: N/A Personnel Responsible: N/A

SCHOOL: SEA GATE ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/26/2017

Finding		Recommendation	Management's Response
1	Authorization of Expenditures		
<p>We noted that the Principal approved the <i>Checks Issued</i> statement on 8/17/16 for check no. 5841 issued on 8/8/16. We also noted that the Principal did not sign the <i>Checks Issued</i> statement for check no. 5870 issued on 10/14/16, which was subsequently voided.</p> <p>Disbursements of funds without proper approval could result in overspending of the budget or misappropriation of funds.</p>		<p>We recommend that management adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires that all expenditures be approved before checks are issued.</p>	<p>Response: We will verify check dates and the Principal will sign all Check Issued Statements. All expenditures will be approved by the Principal before the checks are issued.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Skipped or Voided Checks		
<p>We noted check no. 5933, 5934, and 5951 were voided. However, "VOID" was not written in large print on the checks, the signature blocks were not removed, and the Principal did not sign the <i>Checks Issued</i> statement.</p> <p>We also noted that the Principal did not sign the <i>Checks Issued</i> statement for check no. 5870 that was voided.</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 Principal approval on the Checks Issued statement, or mark the check stub "VOID", when the actual check is not available.</p>		<p>We recommend that the bookkeeper adhere to the District's <i>Internal Funds Policies and Procedure's Manual</i>, which requires voided checks to be properly defaced by writing "VOID" in large print over the entire check, removal of the signature block, and Principal approval on the Checks Issued statement, or mark the check stub "VOID", when the actual check is not available.</p>	<p>Response: We will remove signature block on all voided checks and the principal will sign all Check Issued Statements.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: SEA GATE ELEMENTARY (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/26/2017

Finding		Recommendation	Management's Response
3	Timely Remittance of Monies Collected		
<p>We noted funds collected by the teacher/sponsor on 01/12/2017 were not remitted to the bookkeeper until 01/17/2017 for receipt no. 0044.</p> <p>The District's <i>Internal Funds Policies and Procedures Manual</i> states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>	<p>Response: We will enter the Monies Collected in the computer no later than the following business day.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
4	Completion of Monies Collected Form		
<p>We noted for receipt no. 0043, 0044, and 0045 the bookkeeper left the receipt number line incomplete on the Monies Collected Form. Also, for receipt no. 0100 the bookkeeper incorrectly recorded receipt no. 1533 on the Monies Collected Form.</p> <p>Lack of proper controls over collections could result in the misappropriation of cash.</p>		<p>We recommend that the bookkeeper adhere to the procedures detailed in the District's <i>Internal Funds Policies and Procedures Manual</i> for recording of collections.</p>	<p>Response: Bank Deposit Monies Collected Form will have the correct receipt number entered on the No. area.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: SHADOWLAWN ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 08/14/2017

	Finding	Recommendation	Management's Response
1	<p>Timely Remittance of Monies Collected</p>		
	<p>We noted funds collected for receipt no. 0041 by the teacher/sponsor for a fundraiser event that occurred between the period 05/22/2017 through 05/26/2017 were not remitted to the bookkeeper until 05/26/2017.</p> <p>The District's <i>Internal Funds Policies and Procedures Manual</i> states that monies collected should be turned in no later than the following business day, in so far as this is practically.</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 turned in no later than the following business day, in so far as this is practical.</p>	<p>Response: The sponsor this finding is related to, whom is no longer with the school, was collecting the money and holding it. From this day forward, our current program sponsor will collect monies and remit to our Office Manager the following business day of money collected.</p> <p>Personnel Responsible: Principal</p>

SITE: SUMMER SCHOOL SACC

DATE OF ON-SITE VISIT AT THE SITE: 07/27/2017

Finding		Recommendation	Management's Response
1	Completion of Monies Collected Form		
	<p>We noted the Monies Collected Form for receipt no. 0472 was not signed by the bookkeeper 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 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>Response: We acknowledge the finding and will adhere to District policies in the future.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Timely Recording of Monies Collected		
	<p>We noted funds collected by the teacher/sponsor on 07/25/2016 were remitted to the bookkeeper on 07/25/2016 for receipt no. 0056. However, the bookkeeper did not generate the receipt for the teacher/sponsor until 08/08/2016.</p> <p>The District's <i>Internal Funds Policies and Procedures Manual</i> 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>, which 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>Response: We acknowledge the finding and will adhere to District policies in the future.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: TOMMIE BARFIELD ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/26/2017

Finding		Recommendation	Management's Response
1	Skipped or Voided Checks		
<p>We noted that check no. 8492 was voided due to the check being lost by the recipient. However, the check stub was not marked "VOID" and there was no notation on the check stub indicating the replacement check number.</p> <p>The District requires that when the check is not available, notations on the check stub should indicate the check was "VOID." If the check was reissued, notations should include the replacement check number.</p>		<p>We recommend that staff adhere to the procedures detailed in the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires that when the check is not available, notations on the check stub should indicate the check was "VOID." If the check was reissued, notations should include the replacement check number.</p>	<p>Response: We will ensure that our process for voided checks will follow District procedure and the check stub will be marked "VOIDED" as well as notating the replacement check number.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Completion of Monies Collected Form		
<p>We noted the Monies Collected Form for receipt no. 0105, 0107, and 0167 was not dated to indicate when the monies passed from the teacher/sponsor to the bookkeeper.</p> <p>We also noted the "receipt no. line" was not completed for the Monies Collected Form for receipt no. 0167.</p> <p>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 the recording of collections.</p>	<p>Response: We will adhere to the District procedures to ensure that all dates are accurately marked on the form to indicate when money passes from the teacher to the Bookkeeper, keeping proper control over monies collected.</p> <p>Personnel Responsible: Principal</p>

SITE: TRANSPORTATION

DATE OF ON-SITE VISIT AT THE SITE: 07/10/2017

Finding		Recommendation	Management's Response
1	Skipped or Voided Checks		
	<p>We noted check number 1053 was voided due to a printing error. However, the signature block was not removed.</p> <p>The District requires void checks to be marked "VOID," with the signature block removed.</p>	<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedure's Manual</i>, which requires void checks to be marked "VOID," with the signature block removed.</p>	<p>Response: All voided checks will be defaced, by removing the signature block and writing in bold, large print "VOID" on the face of the checks.</p> <p>Personnel Responsible: Director</p>

SCHOOL: VETERANS MEMORIAL ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/26/2017

Finding	Recommendation	Management's Response
No comment for this school		Response: N/A Personnel Responsible: N/A

SCHOOL: VILLAGE OAKS ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/12/2017

	Finding	Recommendation	Management's Response
1	<p align="center">Timely Remittance of Monies Collected</p>		
	<p>We noted the following exceptions related to the timely remittance of Monies Collected Forms:</p> <ul style="list-style-type: none"> • Funds collected by the teacher/sponsor on 09/19/2016 was not remitted to the bookkeeper until 09/26/2016 for Monies Collected Form 0009. • Funds collected by the teacher/sponsor on 09/20/2016 was not remitted to the bookkeeper until 09/26/2016 for Monies Collected Forms 0010, 0011, 0012, and 0013. • Funds collected by the teacher/sponsor on 09/21/2016 was not remitted to the bookkeeper until 09/26/2016 for Monies Collected Form 0014. • Funds collected by the teacher/sponsor on 09/22/2016 was not remitted to the bookkeeper until 09/26/2016 for Monies Collected Form 0015. <p>The District's Internal Funds Policies and Procedures Manual states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>	<p>We recommend that staff adhere to the District's Internal Funds Policies and Procedures Manual, which states that monies collected should be turned in no later than the following business day, in so far as this is practical.</p>	<p>Response: I personally spoke with the Office Manager and the sponsor this finding is related to about monies collected and the required timeliness that they must be submitted. Our first book fair will be coming up in the fall and I will monitor the daily intake of funds.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: VINEYARDS ELEMENTARY

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/27/2017

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 no. 5201. The supporting documentation did not detail the recipients of the purchased gift cards or the date dispensed.</p> <p>The District requires detailed documentation of the purchase of gift cards. The name of 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 handling of gift cards be performed in accordance with the requirements of the District's step-by-step guide to Disbursing Cash or Gift Cards for Awards, Scholarships or Goodwill, an Addendum to the District's <i>Internal Funds Policies and Procedures Manual</i>.</p>	<p>Response: Gift card distribution will be documented in accordance with District Policy.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
2	Skipped or Voided Checks		
<p>We noted that check no. 5166 was voided due to the check being lost by the recipient. However, the check stub was not marked "VOID" and there was no notation related to the replacement check number.</p> <p>District policy requires that when the check is not available, notations on the check stub should indicate the check was "VOID." If the check was reissued, notations should include the replacement check number.</p>		<p>We recommend that staff adhere to the procedures detailed in the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires that when the check is not available, notations on the check stub should indicate the check was "VOID." If the check was reissued, notations should include the replacement check number.</p>	<p>Response: Voided checks will have notation of replacement check number and the voided check stub will be marked as voided.</p> <p>Personnel Responsible: Principal</p>

SCHOOL: VINEYARDS ELEMENTARY (CONTINUED)

DATE OF ON-SITE VISIT AT THE SCHOOL: 07/27/2017

Finding		Recommendation	Management's Response
3	Authorization of Expenditures		
<p>We noted that the Principal approved the <i>Checks Issued</i> statement on 4/7/2017 for check no. 5238 and 5239 that were issued on 4/6/2017.</p> <p>Disbursement of funds without proper approval could result in overspending of the budge or misappropriation of funds.</p>		<p>We recommend that staff adhere to the District's <i>Internal Funds Policies and Procedures Manual</i>, which requires that all expenditures be approved before checks are issued.</p>	<p>Response: Accurate dates will be recorded on the day of approval.</p> <p>Personnel Responsible: Principal</p>

Finding		Recommendation	Management's Response
4	Completion of Monies Collected Form		
<p>We noted the Monies Collected Form for receipt no. 0010 and 0011 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 bookkeeper adhere to the procedures detailed in the District's <i>Internal Funds Policies and Procedures Manual</i> for the recording of collections.</p>	<p>Response: Bookkeeper will complete the bottom of the Monies Collected Forms to ensure the date is recorded.</p> <p>Personnel Responsible: Principal</p>