



Escambia County  
PUBLIC SCHOOLS

**Oakcrest Elementary**  
*Audit of School Internal Accounts*  
*For the year ended June 30, 2024*

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Office of Internal Auditing  
September 2024

**David J. Bryant, CPA, CIA, CFE, CGFM, CRMA**  
*Director – Internal Auditing*

Audit Team:  
Jeanne Pilgrim  
*Audit Administration Specialist*

Jacob Bruce  
*Audit Intern*

## Preface

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The Office of Internal Auditing serves to improve the fiscal accountability and enhance the public's perception of the management and operations of the Escambia County School District. This engagement strives to meet those objectives.

Audits, reviews, and other engagements are determined through a District-wide risk assessment process, and are incorporated into the annual work plan of the Office of Internal Auditing, as approved by the Audit Committee. Other assignments are also undertaken at the request of District management.

This engagement was conducted with the full cooperation of Oakcrest Elementary staff and other District personnel.

Any recommendations included in this engagement are designed to improve operations and serve as the basis for informed discussions related to policies and procedures.

This engagement was conducted in accordance with the International Standards for Professional Practice of Internal Auditing, as promulgated by the Institute of Internal Auditors.

We thank the principals, assistant principals, bookkeepers, secretaries, and various support personnel throughout the District for their cooperation and commitment.

## Executive Summary

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**Oakcrest received a full audit for the 2023-2024 fiscal year.**

Our office audits the internal accounts of the District's schools annually. The authority to conduct these audits is granted by the School Board of Escambia County in the Charter for the Office of Internal Auditing.

These audits are conducted on a rotating basis with a sample of schools receiving "full" audits each year, and the other schools receiving "limited" audits. For each full audit, extensive testing procedures are applied to internal funds accounts. Limited audits include cash procedures and reconciliation to independent bank confirmations. For the 2023-2024 fiscal year, Oakcrest Elementary School (Oakcrest) received a full audit. This report documents the results of the audit.

The purpose of our audit was to determine whether the financial information reported in the internal accounts reconciles with bank statements and corresponding independent bank confirmations, and to determine compliance of transactions included in those same internal accounts with the governing provisions of Florida Statutes, State Board of Education rules, and policies and procedures of the School Board. We also sought to determine whether any instances of non-compliance were severe enough to render the financial information reported by the school unreliable. We believe our audit provides a reasonable basis for our opinion, findings, and recommendations.

**Two adjusting journal entries were recommended.**

Our audit procedures indicated matters that required adjustment of the school's records. One journal entry was necessary:

- To correct the posting of sales tax for a teacher appreciation expense.
- To record unrecorded interest for the school's CD.

These journal entries were processed by the bookkeeper in the following school year.

**Minor instances of non-compliance are documented in the audit field notes.**

We noted some minor instances of violation of Board Policies and Florida Statutes. These matters were documented and provided to the principal and bookkeeper.

**Our testing resulted in eight audit findings.**

Our testing resulted in eight audit findings:

- Purchases were made without prior written approval.
- Request for Purchase forms (RFPs) were not properly completed.
- Request Purchase Utilizing Purchasing Card forms were not properly completed.

**The school's overall fund balance as of June 30, 2024 was \$12,751.86.**

**The majority of transactions included in the school's internal accounts were processed in accordance with applicable policies and procedures.**

- Credit card sign in/out log was not properly utilized.
- Monies Collected Forms (MCFs) were not properly completed.
- Fundraiser Request/Reconciliation Forms were not properly completed.
- The Fundraising Log Sheet was not utilized.
- Checks did not contain two authorized signatures.

The overall fund balance reported by the school at June 30, 2024 was \$12,751.86. We have determined that the financial information reported by the school reconciles with bank statements and independent bank confirmations.

In our opinion, the majority of transactions included in the school's internal accounts were processed in accordance with all applicable Florida Statutes, State Board of Education rules, and policies and procedures of the School Board.

We have also determined that the instances of non-compliance noted above and elsewhere in this report do not have a material effect and are not severe enough to render the financial information unreliable.

This report contains recommendations. The Executive Summary is intended to highlight the various aspects of the report. The full report should be read to understand the basis of our recommendations. We will follow-up on these recommendations approximately 90 days after the school's exit conference.

## Background

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Each year, our office audits the District's schools' internal accounts. The authority to conduct these audits is granted by the School Board of Escambia County in the Charter for the Office of Internal Auditing.

School internal funds are defined in the Internal Funds Policy Manual (the Manual) as "all monies collected and disbursed by school personnel within a school, for the benefit of the school, or a school sponsored activity." As further explained in the Manual, "School internal funds shall be used to supplement activities approved by the school board when the District budgetary funds are not available or have been exhausted." More plainly, internal funds include everything from money found on campus to collections from ticket sales for athletic events.

Each year, District schools receive either a "full" audit (including all procedures listed in the Methodology section below), or a "limited"

**Outside support organizations are not included in this report and are not audited by our office.**

audit, where only certain procedures are performed (such as obtaining third-party confirmation for all cash and investment accounts and reconciliation of bank statements and confirmations). For the 2023-2024 fiscal year, Oakcrest received a full audit.

Outside support organizations (school booster clubs and parent teacher associations) affiliated with this school that operate independent of a school's internal accounts **are not included** in this report and **are not audited** by the Office of Internal Auditing.

**The bookkeeper transferred schools in November 2023, and was subsequently replaced during the school year.**

Oakcrest last received a full audit in the 2022-2023 fiscal year. There were five matters that rose to the level of audit findings. There were findings related to prior written approval for purchases, the proper use of the purchasing card log, the proper completion MCFs, the proper completion of fundraising forms, and evidence of receipt of goods, which were determined to be addressed adequately during a subsequent follow-up audit.

The school has had the same principal in place since the previous audit. The school's previous bookkeeper transferred schools in November 2023, and was subsequently replaced during the school year.

## Objective

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The purpose of our audit was to determine whether the financial information contained in the internal accounts reconciles with bank statements and corresponding independent bank confirmations, and to determine compliance of transactions included in those same internal accounts with the governing provisions of Florida Statutes, State Board of Education rules, and policies and procedures of the School Board. We also sought to determine whether any instances of non-compliance were severe enough to render the financial information unreliable.

We believe our audit provides a reasonable basis for our opinion, findings, and recommendations.

## Scope

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Florida Statute 1011.07 states that the School Board is responsible for the administration and control of school's internal accounts. The Redbook requires school boards to provide for an annual audit of those accounts. Pursuant to this rule, we have audited the financial

transactions of the internal accounts of the District's schools as of and for the fiscal year ended June 30, 2024. These accounts are the responsibility of the individual principals at each school. Oversight of these accounts and the annual financial statements are the responsibility of District management.

## Methodology

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**The audit consists of three phases: planning, fieldwork, and reporting.**

Based on a rotating audit schedule, each year District schools receive either a "full" audit (including extensive testing of transactions), or a "limited" audit, where only certain procedures are performed (such as obtaining third-party confirmation for all cash and investment accounts and reconciliation of bank statements and confirmations). For the year ended June 30, 2024, 23 schools were selected for "full" audits.

Each individual school audit consists of three phases: planning, fieldwork, and reporting.

**No known conflicts of interest were identified.  
Control risk for Northview has been assessed at moderate.**

The planning phase includes steps taken by the auditor to familiarize himself or herself with the school, and to determine their approach to the audit. An independence statement is completed for each school. This statement contains the signature of each auditor certifying that there are no conflicts of interest and that they are free from bias. **No known conflicts were identified.** Based on our experience with the school, control risk is assessed at moderate. Therefore, our audit procedures are limited to those in the audit program. If control risk is assessed at a level higher than moderate, additional procedures may be performed.

**For our purposes, exceptions of greater than or equal to 20% of the total population may exist before an audit finding is issued.**

The fieldwork phase involves the application of testing procedures to the financial records of the school. While performing our testing, a percentage of transactions is allowed to contain compliance violations before it is determined to be an audit finding. For our purposes, an audit finding is a recurring issue that is present in greater than or equal to 20% of the sample. In addition, due to seriousness or materiality, a single compliance violation could also result in an audit finding. Upon the completion of fieldwork, exit conferences to discuss the results of the audit are conducted with principals and secretaries/bookkeepers, if necessary.

Finally, the reporting phase consists of communicating the results of the audit to the relevant parties in an easily readable and understandable format. Each phase consists of specific steps taken to ensure an audit is done in accordance with professional standards and currently accepted practices. Financial information from full audits is

combined with information from limited audits and compiled into a District-Wide Report on Internal Accounts.

## Detailed Results

| Summary of Fund Activity                            |              |
|-----------------------------------------------------|--------------|
| Beginning Cash Balance, 7/1/2023                    | \$ 14,820.26 |
| Total Receipts                                      | 12,029.99    |
| Total Disbursements                                 | (6,903.40)   |
| Total Net Journal Entries                           | (7,194.99)   |
| Ending Cash Balance, 6/30/2024                      | \$ 12,751.86 |
| Audit Adjustments                                   | -            |
| Ending Fund Balance, 6/30/2024, Per Skyward         | \$ 12,751.86 |
| Cash Balance per Confirmation(s)                    | \$ 12,751.86 |
| Outstanding Deposits                                | -            |
| Outstanding Checks                                  | -            |
| Other Reconciling Items                             | -            |
| Ending Fund Balance, 6/30/2024, Per Confirmation(s) | \$ 12,751.86 |

### General Ledger Review

Throughout the year and prior to the school's closing of their records at year end, we may review various reports, transactions, and supporting documentation of the school. The purpose of this review is to recommend adjusting journal entries, reclassifications, or other necessary actions which we feel will result in more accurate reporting and/or compliance with established rules, policies, and procedures. Any recommended entries or actions are traditionally completed prior to the close of the school's records, and are therefore included in the reported June 30 financial information, unless otherwise indicated.

**Two adjusting journal entries were recommended.**

As a result of our fieldwork, two additional adjusting journal entries were recommended:

- To correct the posting of sales tax for a teacher appreciation gift expense to the G7000 General account.
- To record unrecorded interest for the school's CD.

**After fieldwork, but prior to the issuance of this report, the school implemented our recommendations to process all journal entries mentioned above.**

**Minor instances of non-compliance are documented in the audit field notes.**

During our fieldwork, we noted minor instances of non-compliance, which are not included in this report. We documented these matters in our audit field notes, which were provided to the bookkeeper and principal.

Findings

**One finding related to lack of prior written approval.**

*Prior Written Approval*

Our testing indicated purchases were made prior to the principal's written approval date, as evidenced on the approval forms for both check requests and credit card purchase requests.

The Internal Funds Policy Manual gives specific guidelines regarding the prior approval of purchases. Section VIII, A.1 of the Manual states, "All disbursements require **prior written** approval of the Principal or his/her designated representative. 'Prior written approval' may consist of a properly completed Purchase Requisition/Request for Purchase Order. This must be done **BEFORE** the item is ordered and funds are obligated." In the case of credit card purchases, the Request Purchase Utilizing Purchasing Card approval form should be used.

This is a repeat audit finding from 2022-2023.

See our recommendation in the Recommendations section below.

**One finding related to the improper completion of RFPs**

*Request for Purchase forms*

Our testing indicated Request for Purchase forms were not properly completed.

The Internal Funds Policy Manual, Section VIII, D.1, states, "No disbursement shall be made without the prior written approval of the Principal.... 'Prior approval' may consist of a **properly completed** Purchase Requisition/Request for Purchase Order form (RFP)." A properly completed RFP includes such fields as the account name and/or number to be charged and the teacher/sponsor signature.

This is a repeat audit finding from 2021-2022.

See our recommendation in the Recommendations section below.

**One finding related to improper completion of purchasing card forms.**

*Request Purchase Utilizing Purchasing Card forms*

Our testing indicated Request Purchase Utilizing Purchasing Card forms were not properly completed.

The Internal Funds Policy Manual gives specific guidelines regarding documentation for internal funds credit card purchases. Section VIII, E.2 (b), (f) of the Manual states, "All purchases must be listed on the Request Purchase Utilizing Purchasing Card form and approved by the Principal prior to the purchase...If another person is making an order

**One finding related to the documentation of the credit card sign-in/out log.**

over the internet or phone then the 'Authorization to Assign to Another Person to Make this Purchase' section must be filled out and signed by the cardholder; this can be for multiple vendors for one project (i.e. 5th Grade Banquet, Band Trip, etc.).” In addition, the account name/number to be charged and the requestor’s signature are expected to be completed.

See our recommendation in the Recommendations section below.

*Credit Card Sign-in/out Log*

Our testing indicated the documentation of the signing-in/out of credit cards (purchase cards) was not properly completed.

The Internal Funds Policy Manual gives specific guidelines for the documentation of signing-in/out credit cards (purchase cards). Section VIII, E.2(d) of the Manual states, “Cardholders cannot check out the credit card until all approvals have been given in writing. Once all paperwork has been approved and signed then the cardholder must sign out the P-Card from the Card Manager.” Section VIII, E.2(i) states, “Procurement Cards must be locked up by the card manager. When a purchasing request has been approved, the card will be signed out to the cardholder and must be signed back in within 2 days after the purchase date, unless prior approval has been given by the Principal to keep the card for an extended period of time due to a particular purpose. An example would be a P-Card is needed for out of county travel or in county travel that extends past the school hours of Friday and into the weekend or until Cardholder returns from the trip. **(The card should not be checked out for the entire school year, but rather for each purchase.)**”

This is a repeat audit finding from 2022-2023.

See our recommendation in the Recommendations section below.

**One finding related to improper completion of MCFs.**

*Monies Collected Forms – Proper Completion*

Our testing indicated Monies Collected forms were not properly completed.

The Internal Funds Policy Manual gives specific guidelines to be followed for the receipt of monies. These guidelines mention specific procedures to be followed concerning indication of whether the monies were remitted in cash or check, requirements of the teacher or sponsor to sign the monies collected form, and verification by the bookkeeper of the monies collected and the counter signature on the forms.

This is a repeat audit finding from 2022-2023.

**One finding related to improper completion of the FRR forms.**

See our recommendation in the Recommendations section below.

*Fundraiser Request/Reconciliation Forms – Proper Completion*

Our testing indicated Fundraiser Request/Reconciliation (FRR) forms were not properly completed.

Chapter 8 Section III, 4.3 of the State Board of Education Rules states all fundraisers shall be planned to finance a specific objective and have the approval of the organization sponsor and the principal. In addition, the principal shall maintain control over the activity. The requirements of the rule are met through the proper completion of the Fundraising Request/Reconciliation Form.

The Fundraising Guidelines Handbook approved by the School Board explains the use of the Fundraising Request/Reconciliation Form. The Handbook states, "Completing Section I of this form will document the authorization of the fundraiser...At the conclusion of your fundraiser, complete Section II of the Fundraising Request/Reconciliation Form...Review school internal funds reports to verify accuracy of postings to your account...Evaluate the success of your fundraising activity."

This is a repeat audit finding from 2022-2023.

See our recommendation in the Recommendations section below.

**One finding related to lack of utilizing the Fundraiser Log Sheet.**

*Fundraiser Log Sheet*

Our testing indicated a Fundraiser Log Sheet was not utilized.

The Fundraising Guidelines Handbook approved by the School Board states, "Each district school board shall maintain records documenting the occurrence of any exempted school-sponsored fundraisers to demonstrate compliance with this rule."

See our recommendation in the Recommendations section below.

**One finding related to signatures on checks.**

*Check Signatures*

Our testing indicated checks did not contain two signatures.

Chapter 8, Section III, 1.2 of the State Board of Education Rules states, "Each school shall have only one checking account." In addition, Section III, 1.3(a) states, "Each account shall have at least two authorized check signers, one of whom must be the principal. These names shall be kept on file for audit. All checks must be signed with two signatures as prescribed by the principal, if not prescribed by district school board policy."

This is a repeat audit finding from 2021-2022.

See our recommendation in the Recommendations section below.

## Opinion

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**The majority of the school's transactions were processed in accordance with all applicable policies and procedures**

**The financial information reconciled with bank statements and independent confirmations.**

Our responsibility is to express an opinion on the compliance of the transactions included in the accounts with the governing provisions of Florida Statutes, State Board of Education rules, and policies and procedures of the School Board, and to determine if the schools' financial records reconcile with corresponding bank statements and independent bank confirmations. During our evaluation, we also assessed the adequacy and effectiveness of the schools' system of internal controls.

In our opinion, the majority of transactions included in the schools' internal accounts where a full audit was performed were generally consistent with applicable Florida Statutes, State Board of Education rules, and policies and procedures of the School Board. In addition, we determined the schools' financial records reconcile with bank statements and independent bank confirmations.

We determined the internal controls established by the District appear comprehensive, adequate, and effective. During our audit, we did become aware of matters that present opportunities for strengthening internal controls, increasing operating efficiencies, and/or assuring compliance with applicable laws, rules, regulations, policies and/or procedures. These matters are communicated in the Detailed Results section.

We have also determined that the instances of non-compliance noted above and elsewhere in this report do not have a material effect and are not severe enough to render the financial information unreliable.

## Recommendations

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**Review and instruct staff on policies and procedures related to prior written approval for expenditures.**

### Prior Written Approval

In an effort to address purchases made prior to receiving written approval from the principal/designee, **we recommend the principal and the bookkeeper review the Internal Funds Policy Manual and instruct staff on the proper procedures of obtaining prior written approval for expenditures.**

**Review policies and procedures related to the proper completion of RFPs.**

**Review and instruct staff on policies and procedures related to proper completion of purchasing card forms.**

**Review and instruct staff on the policies and procedures related to the documentation of the credit card sign-in/out log.**

**Review and instruct staff on policies and procedures related to proper completion of MCFs.**

**Review and instruct staff on policies and procedures related to fundraising activities.**

**Review and instruct staff on policies and procedures related to the Fundraiser Log Sheet.**

**Review policies and procedures related to authorized signatures on checks.**

#### Request for Purchase Forms

In an effort to address the improper completion or lack of RFPs, **we recommend the principal and bookkeeper review the Internal Funds Policy Manual and instruct staff on the proper completion of the forms.**

#### Request Purchase Utilizing Purchasing Card Forms

In an effort to address the improper completion of purchasing card forms, **we recommend the principal and bookkeeper review the Internal Funds Policy Manual and instruct school staff on the proper procedures related to credit card purchases, including prior written approval.**

#### Credit Card Sign-in/out Log

In an effort to address the documentation of credit cards being signed-in/out, **we recommend the principal and bookkeeper review the Internal Funds Policy Manual and instruct staff on the proper procedures related to the use of the credit cards.**

#### Monies Collected Forms

In an effort to address the improper completion MCFs, **we recommend the principal and bookkeeper review the Internal Funds Policy Manual and instruct staff on the proper completion of MCFs.**

#### Fundraising Request/Reconciliation Forms

In an effort to address the improper completion or lack of Fundraising Request/Reconciliation forms, **we recommend the principal and bookkeeper review the Internal Funds Policy Manual and instruct staff on the policies and procedures associated with fundraising activities.**

#### Fundraiser Log Sheet

In an effort to address the lack of utilizing a Fundraiser Log Sheet, **we recommend the principal and the bookkeeper review the Internal Funds Policy Manual's rules regarding the utilization and maintenance of a Fundraiser Log Sheet.**

#### Check Signatures

In an effort to address the number of signatures required on checks, **we recommend the principal and bookkeeper review the Internal Funds Policy Manual on the authorized signatures on checks.**

We will follow-up on these recommendations approximately 90 days after the school's exit conference.

# Management Response



## OAKCREST ELEMENTARY

1820 North Hollywood Avenue  
(850) 595-6980 • Fax (850) 595-6988

*Dawn Turley*  
Principal

*Sarah Wetherington*  
Curriculum Coordinator

*Tasheba Sheppard*  
Assistant Principal

*Melissa Rochelle*  
Administrative Secretary

*Arren Martin*  
Data Specialist

October 9, 2024

Dear Mr. David Bryant,

This letter is to address the audit findings for Oakcrest Elementary for the 2023-2024 school year along with a plan of action to correct the findings in the future.

### FINDINGS/ACTION PLAN:

1. Check disbursements:
  - a. Finding: Three checks had no signatures and one check had only one signature (April 2024)
  - b. Plan of Action: Train staff on proper check protocol
2. Purchases were made without prior written approval.
  - a. Finding: Seven of 20 expenditures tested indicated purchases were made prior to obtaining written approval.
  - b. Plan of Action: Train staff on form to be used for prior written approval prior to expenditure.
3. Properly completed RFP
  - a. Finding: Three of the 10 disbursements included an incomplete Request for Purchase
  - b. Plan of Action: Train staff on completing RFP
4. Request purchase utilizing purchasing card
  - a. Finding: Teacher/sponsor failed to include one or more: date, signature, either account name or account number (two of the ten credit card expenditures)
  - b. Plan of Action: Train staff on completing documentation
5. The signing-in/out of credit cards was not properly completed. (Purchasing card log)
  - a. Finding: Two of the ten transactions indicated the signing in and out of the credit card was not documented for the Principal's P-Card.
  - b. Plan of Action: Train secretary that anytime a credit card is used to make a purchase it must be signed out and in even if it is not taken off campus.
6. Receipts/Deposits
  - a. Finding: Eight of the 33 receipts included Monies Collected Forms that were not properly completed.
  - b. Plan of Action: Train teacher/sponsor to initial all changes/corrections to MCF. Train bookkeeper to include date and signature. Include class roster for book fair money collected.
7. Fundraiser Request/Reconciliation Forms were not properly completed.
  - a. Finding: Three of the three fundraisers tested did not comply with the rules prescribed for fundraising activities.
  - b. Plan of Action: Train staff prior to fundraising events on proper procedures.
8. Fundraising Log Sheet
  - a. Finding: Fundraiser log sheet was not utilized to document fundraising activities and identify the occurrence of any exempted events.
  - b. Plan of Action: Train staff prior to any fundraising activities.

We will continue to do due diligence in training staff.

Sincerely,

  
Dawn Turley  
Oakcrest Principal

C7  
10/9/24

Affirmative action / equal opportunity employer

**Agenda Item Details**

|                    |                                                           |
|--------------------|-----------------------------------------------------------|
| Meeting            | Nov 19, 2024 - REGULAR MEETING AGENDA (5:30 PM)           |
| Category           | 45. Internal Auditing                                     |
| Subject            | B. (ADD) School Internal Accounts Audit Reports           |
| Type               | Action, Reports                                           |
| Fiscal Impact      | No                                                        |
| Budgeted           | No                                                        |
| Recommended Action | Acceptance of the school internal accounts audit reports. |

Each year, we audit the internal accounts of the schools. As part of this process, a sample of schools receive audits with full procedures (financial and compliance), with the remaining schools receiving audits with limited procedures. Audits receiving full procedures are presented to the Board individually. Audits receiving limited procedures are included in the District-wide report. All audited schools are then combined into a District-wide audit report on schools internal accounts. These reports have been presented to and accepted by the Audit Committee, a standing committee of the Board. The reports are being presented to the Board for their review and entry into the minutes.

 [School Internal Accounts Audits - Elementary.pdf \(8,143 KB\)](#)

 [School Internal Accounts Audits - Secondary and Centers.pdf \(3,410 KB\)](#)

**Motion & Voting**

Acceptance of the school internal accounts audit reports.

Motion by Kevin Adams, second by Tom Harrell.

Final Resolution: Motion Carries

Yes: Kevin Adams, Paul Fetsko, David Williams, Carissa Bergosh, Tom Harrell

## Workflow

### Workflow

Nov 8, 2024 4:35 PM :: Submitted by David Bryant. Routed to David Bryant for approval.  
Nov 8, 2024 4:35 PM :: Approved by David Bryant. Routed to Shenna Payne for approval.  
Nov 8, 2024 4:36 PM :: Approved by Shenna Payne. Routed to Holley DeWees for approval.  
Nov 8, 2024 4:52 PM :: Final approval by Holley DeWees

**Last Modified by Holley DeWees on November 19, 2024**

**Agenda Item Details**

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Nov 8, 2024 4:36 PM :: Approved by Shenna Payne. Routed to Holley DeWees for approval.  
Nov 8, 2024 4:52 PM :: Final approval by Holley DeWees

**Last Modified by Holley DeWees on November 19, 2024**