



Escambia County
PUBLIC SCHOOLS

Bellview Elementary School
Audit of School Internal Accounts
For the year ended June 30, 2025

Office of Internal Auditing
October 2025

McKenzie Lane, CFE
Director – Internal Auditing

Audit Team:
Mindy Waldie
Internal Auditor

Preface

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 and align with the District's strategic goals by ensuring effective stewardship of internal funds.

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 Bellview Elementary School 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 2024 Global Internal Audit Standards issued by the Institute of Internal Auditors, which establish the principles and expectations for the professional practice of internal auditing.

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

Executive Summary

Bellview received a full audit for the 2024-2025 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 2024-2025 fiscal year, Bellview Elementary School (Bellview) 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 conclusion, findings, and recommendations. This engagement adds value by promoting sound financial management, supporting compliance with policies and laws, and strengthening accountability at the school level.

One adjusting journal entry was recommended.

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

- To transfer the remaining balance of the Sales Tax account to the General account.

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 8 audit findings.

Our testing resulted in eight audit findings:

- Bank Reconciliations were not all completed in a timely manner.
- Purchases were made without prior written approval.

The school's overall fund balance as of June 30, 2025 was \$14,144.77.

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

- Purchases did not include invoices as supporting documentation.
- Credit Card Sign-in/Sign-out Log was not properly completed.
- Fundraiser Request/Reconciliation Forms were not properly completed.
- Request for Purchase forms (RFPs) were not properly completed.
- Teacher/Sponsors did not receive Account Ledger Reports when initialing the monthly log.
- Request Purchase Utilizing Purchasing Card forms were not properly completed.

The overall fund balance reported by the school at June 30, 2025 was \$14,144.77. We have determined that the financial information reported by the school reconciles with bank statements and independent bank confirmations.

We concluded that 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

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

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

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” 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 2024-2025 fiscal year, Bellview 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.

Bellview last received a full audit in the 2023-2024 fiscal year. There were seven matters that rose to the level of audit findings. There were findings related to obtaining prior written approval, documentation of evidence of receipt of goods, proper completion of the Request Purchase Utilizing Purchasing Card form, proper completion of Request for Purchase form for disbursements, proper completion of the Fundraising Request/Reconciliation form, utilization of Purchasing Card Log, and proper handling of deposits, which were determined to be addressed adequately during a subsequent follow-up audit.

The bookkeeper resigned and was replaced in the next school year.

The school has had the same principal in place since the previous audit. The school’s previous bookkeeper resigned on May 9, 2024, and was replaced during the next school year.

Objective

The purpose of our audit was to evaluate the accuracy, reliability, and compliance of the internal funds maintained by the school for the fiscal year ended June 30, 2025. Specifically, our objectives were to determine whether the financial information reported in the school’s internal accounts reconciled with corresponding bank statements and independent bank confirmations; whether transactions were processed in accordance with applicable Florida Statutes, State Board of Education Rules, and School Board policies and procedures; and whether any instances of non-compliance or internal control weaknesses were significant enough to impact the reliability of the reported financial information. We also sought to identify opportunities for operational improvements or enhancements to internal controls where

appropriate. This engagement also supports the District’s strategic objective of ensuring fiscal accountability at the school level.

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

Scope

The scope of this engagement included a full audit of the school’s internal accounts as of and for the fiscal year ended June 30, 2025. This engagement focused solely on internal funds maintained at the school level and did not include an audit of external support organizations such as PTAs or booster clubs.

Audit procedures included the examination of financial records, transaction testing, evaluation of supporting documentation, and confirmation of cash and investment balances. These procedures were designed based on an engagement-level risk assessment conducted during the planning phase, which helped guide the nature, timing, and extent of testing.

The authority to perform this audit is established by Florida Statute 1011.07, which designates the School Board as responsible for the administration and control of internal accounts, and by the Redbook, which requires an annual audit of those accounts. While each school principal is responsible for maintaining their school’s internal accounts, District management retains oversight of internal account policies and the preparation of year-end financial statements.

Methodology

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, 2025, twenty schools were selected for “full” audits.

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

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

No known conflicts of interest were identified.

Control risk for Bellview has been assessed at moderate.

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

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. The internal audit team affirms that this engagement was conducted independently and objectively. **No impairments to independence or objectivity were identified.** An engagement-level risk assessment was conducted to identify and evaluate potential risks relevant to the school's internal funds. This included consideration of the school's prior audit history, recent staffing changes, the overall complexity of financial operations, and known or suspected control weaknesses. Based on this assessment, control risk for the school was determined to be moderate, and standard audit procedures were applied accordingly. If control risk is assessed at a level higher than moderate, additional procedures may be performed. The engagement risk assessment informed the development of our audit program, including the nature, timing, and extent of procedures necessary to provide reasonable assurance regarding the reliability of the school's financial information and compliance with applicable statutes, rules, and Board policies.

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		
07/01/24 Cash Balance	\$	16,294.95
Total Receipts		121,324.47
Total Disbursements		(89,967.85)
Total Net Journal Entries		(33,506.80)
06/30/25 Balance, per Skyward	\$	14,144.77
Audit Adjustments		-
06/30/25 Audited Balance	\$	14,144.77
06/30/25 Cash Balance, per Confirmation(s)	\$	21,461.77
Outstanding Deposits		-
Outstanding Checks		(7,317.00)
Other Reconciling Items		
06/30/25 Reconciled Balance	\$	14,144.77

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.

One adjusting journal entry was recommended.

As a result of our fieldwork, one additional adjusting journal entry was recommended:

- To transfer the remaining balance in the F6260 Sales Tax account, we recommended a journal entry be processed for \$2.46.

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

One finding related to the timeliness of bank reconciliations.

in our audit field notes, which were provided to the bookkeeper and principal.

Findings

Bank Reconciliations

Our testing indicated bank reconciliations were not completed prior to the last day of the following month.

The Internal Funds Policy Manual gives specific guidelines for the completion of bank reconciliations. Section IX, H of the Manual states, "Bank statements should be reconciled as soon as received, and absolutely no later than the last day of the following month."

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 2023-2024.

See our recommendation in the Recommendations section below.

One finding related to purchases lacked supporting documents

Supporting Documentation

Our testing indicated that purchases did not have the necessary supporting documentation.

The Internal Funds Policy Manual provides specific guidelines regarding disbursements from internal funds. Section VIII, D.2 of the Manual states, "All internal fund expenditures must be supported by documentation including a detailed description of the items purchased such as vendor invoices, cash register receipts, or other receipts. A statement alone does not constitute adequate support for a payment."

See our recommendation in the Recommendations section below.

One finding related to the improper completion of the credit card log.

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.

One finding related to the improper completion of Fundraiser Request/Reconciliation Forms.

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(j) 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 or for a sport season. **(The card should not be checked out for the entire school year, but rather for each purchase.)**”

This is a repeat audit finding from 2023-2024.

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 or present.

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 this 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 2023-2024.

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 or present.

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 fields such as the account name and/or number to be charged and the teacher/sponsor signature.

This is a repeat audit finding from 2023-2024.

See our recommendation in the Recommendations section below.

One finding related to the improper completion of the Monthly Log Report.

Monthly Log Report – Proper Completion

Our testing indicated the Monthly Log Report was not properly completed and maintained.

The Internal Funds Policy Manual provides specific guidelines to be followed for the receipt of monies. As an internal control, at the end of each month, the secretary/bookkeeper is to provide a general ledger of each account to the account sponsors. These reports give the opportunity for those remitting monies to review their accounts on a timely basis for any discrepancies or posting errors. As evidence of this procedure, the account sponsor is to initial a Monthly Log Report.

The District has established an internal control whereby account sponsors are to review their account activity each month, and attest to each account’s completeness and accuracy by initialing a monthly account log. It is clear that the individual accounts did not contain all financial activity; however, the monthly log was completed by the account sponsors. It does not appear that the accounts were effectively monitored.

See our recommendation in the Recommendations section below.

One finding related to the improper completion of Request Purchase Utilizing Purchasing Card forms.

Request Purchase Utilizing Purchasing Card forms

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

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 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.

This is a repeat audit finding from 2023-2024.

See our recommendation in the Recommendations section below.

Conclusion

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.

As part of this engagement, our responsibility is to form a conclusion regarding whether transactions recorded in the school’s internal accounts complied with applicable Florida Statutes, State Board of Education rules, and School Board policies and procedures, and whether the school’s financial records reconciled with corresponding bank statements and independent bank confirmations. In conducting this evaluation, we also assessed the adequacy and effectiveness of internal controls relevant to the administration of internal funds.

Based on the procedures performed, we conclude that, for schools where a full audit was conducted, the majority of transactions were consistent with applicable Florida Statutes, State Board of Education rules, and policies and procedures of the School Board. Additionally, the financial records reconciled appropriately with independent bank confirmations and bank statements. In our evaluation, we determined the internal controls established by the District appear comprehensive, adequate, and effective in supporting the proper management of internal funds.

While we identified some areas 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 were not significant enough to affect the overall reliability of the school’s reported financial information.

These observations, along with related recommendations for improvement, are detailed in the Detailed Results section of this report.

Recommendations

Review policies and procedures related to the timeliness of bank reconciliations. Select a specific date of the month for completion.

Bank Reconciliations

In an effort to address the timeliness of bank reconciliations, **we recommend the principal and bookkeeper review the Internal Funds Policy Manual on the proper completion of bank reconciliations. In addition, we recommend the principal select a specific day of the month for the bookkeeper to complete the bank reconciliation.**

Risk Prioritization: 8 of 8

Risk Significance: Moderate

Review 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.**

Risk Prioritization: 1 of 8

Risk Significance: Moderate

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

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.**

Risk Prioritization: 7 of 8

Risk Significance: Moderate

Review and instruct staff on the proper supporting documentation to include with purchases.

Supporting Documentation

In an effort to address the proper supporting documentation for purchases, **we recommend the principal and bookkeeper review the Internal Funds Policy Manual and instruct staff on the proper supporting documentation associated with purchases.**

Risk Prioritization: 6 of 8

Risk Significance: Moderate

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

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.**

Review and instruct staff on policies and procedures related to Request for Purchase forms.

Risk Prioritization: 4 of 8
Risk Significance: Moderate

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.**

Risk Prioritization: 2 of 8
Risk Significance: Moderate

Review and instruct staff on policies and procedures related to the Monthly Log Report.

Monthly Log Report

In an effort to address proper procedures related to the Monthly Log Report **we recommend the principal and bookkeeper review the Internal Funds Policy Manual and instruct staff on the proper procedures related to the Monthly Log Report.**

Risk Prioritization: 5 of 8
Risk Significance: Moderate

Review and instruct staff on policies and procedures related to Request Purchase Utilizing Purchasing Card forms.

Request Purchase Utilizing Purchasing Card Forms

In an effort to address the improper completion or lack 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.**

Risk Prioritization: 3 of 8
Risk Significance: Moderate

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

Management Response



MEMORANDUM

TO: Mckenzie Lane, Director of Internal Auditing

FROM: Ashley Kemp, Principal

DATE: November 20, 2025

SUBJECT: Audit Management Response

Context & Personnel Stability

The 2024-2025 school year presented staffing challenges, with Bellview Elementary operating without a full-time secretary for five months. The current secretary, Laci Paige, has been in the position for seven months during that period. We anticipate a significant improvement in financial administration processes, as Ms. Paige is projected to be the first secretary to complete two full consecutive school years upon the conclusion of the 2025-2026 school year. The consistency, dedicated training, and continuous professional development that Ms. Paige is acquiring will ensure that all 2025-2026 school year financial accounts adhere strictly to proper protocols and procedures.

Audit Acknowledgment

The 2024-2025 full audit resulted in eight findings. We acknowledge the audit's summary statement that "the majority of transactions included in the school's internal accounts were processed in accordance with applicable policies and procedures," and that "the instances... do not have a material effect and are not severe enough to render the financial information unreliable."

The eight findings are listed below:

1. Finding One: Bank Reconciliations were not completed in a timely manner.
2. Finding Two: Purchases were made without prior written approval.
3. Finding Three: Purchases lacked required invoice supporting documentation.
4. Finding Four: Sign-in/Sign-out Log was not properly completed.
5. Finding Five: Fundraiser Request/Reconciliation Forms were not properly completed.
6. Finding Six: Request for Purchase (RFP) forms were not properly completed.
7. Finding Seven: Teachers/Sponsors did not receive Account Ledger Reports when initialing the monthly log.
8. Finding Eight: Request Purchase Utilizing Purchasing Card forms were not properly completed.

Corrective Action Plan

Laci Lisenby (Paige), our current secretary, has already demonstrated significant improvement and a strong commitment to learning through the feedback provided by the audit and in her daily responsibilities.

To ensure comprehensive correction of the identified issues, Bellview Elementary commits to the following actions:

- Targeted Training & Mentorship: Ms. Lisenby/Paige will continue to attend required training sessions and will be formally paired with a mentor bookkeeper who has a documented record of strictly adhering to all proper financial procedures.
- System Development: I, as Principal, will work intentionally with our secretary/bookkeeper to establish robust internal control systems specifically addressing the eight findings. This focused effort will ensure that all corrective actions are implemented and consistently followed in accordance with established procedure.

Thank you for your guidance and support..

Ashley Kemp

Principal



11-21-2025

Appendix

Risk Rating	Criteria
High	Significant internal control or risk management concern that if not corrected or mitigated could lead to serious consequences. Immediate attention from Escambia County School District personnel required.
Moderate	Minor procedural lapses, internal control gaps, and/or failure of defined controls which could lead adverse impacts. Timely attention from Escambia County School District personnel is warranted.
Low	Recommendation may lead to improvement in the quality and/or efficiency of the process or area audited, or conformance to best practices. Routine attention from Escambia County School District personnel is warranted.

The IIA's 2024 Global Internal Audit Standards requires internal auditors to "prioritize each engagement finding based on its significance, using methodologies established by the chief audit executive."

**Agenda Item Details**

Meeting	Dec 16, 2025 - REGULAR MEETING AGENDA (5:30 PM)
Category	45. Internal Auditing
Subject	A. 2024-2025 School Internal Accounts Audit Reports
Type	Action, Reports
Fiscal Impact	No
Budgeted	No
Recommended Action	Acceptance of the 2024-2025 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. 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.

 [2024-2025 School Internal Accounts Audits - Elementary.pdf \(2,948 KB\)](#)

 [2024-2025 School Internal Accounts Audits - Secondary and Centers.pdf \(6,226 KB\)](#)

Motion & Voting

Acceptance of the 2024-2025 school internal accounts audit reports.

Motion by Paul Fetsko, second by David Williams.

Final Resolution: Motion Carries

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

Workflow

Workflow

Dec 3, 2025 11:52 AM :: Submitted by McKenzie Lane. Routed to McKenzie Lane for approval.

Dec 3, 2025 11:53 AM :: Final approval by McKenzie Lane

Last Modified by Holley DeWees on December 16, 2025