Escambia County
PUBLIC SCHOOLS

Office of Internal Auditing

McKenzie Lane, CFE
Director

Mindy Waldie, CFE
Auditor

David Roever
Auditor

Jeanne Pilgrim
Audit Administration Specialist

Sara Heuer
Property Audit Technician

75 N. Pace Blvd
Room 403
Pensacola, Florida
32505

Call: 850-469-6272
Fax: 850-469-6290

https://escambiaschools.org/internal_auditing

Memorandum

TO: Ashley Kemp, Principal
Bellview Elementary School

FROM: McKenzie Lane, Director
Office of Internal Auditing

DATE: March 31, 2026

SUBJECT: Internal Accounts Audit 2024-2025
Audit Finding Follow-Up

The purpose of this memo is to document the results of our office's recent follow-up on the findings cited in the 2024-2025 audit of your school's internal accounts. A formal exit conference was conducted due to the identification of eight audit findings. The results of the audit were shared with you and your secretary on November 19, 2025. Our follow-up included testing transactions for the period of November 20, 2025, to February 20, 2026 for the following findings:

Prior Written Approval

During the 2024-2025 audit, our testing indicated purchases were made prior to the principal's written approval date, as evidenced by the approval forms for both check requests and credit card purchase requests.

During our follow-up procedures, we tested a sample of transactions for prior written approval. We noted evidence of prior written approval. **It appears your school has properly addressed this finding. Priority 1 of 8.** **This is a repeat audit finding from 2023-2024.*

Properly Completed Request for Purchase (RFP) Form

During the 2024-2025 audit, our testing indicated "Request for Purchase" (RFP) forms were not properly completed or present.

During our follow-up procedures, we tested a sample of transactions for properly completed RFP forms. We noted evidence of properly completed Request for Purchase (RFP) forms**. It appears your school has properly addressed this finding. Priority 2 of 8.** **This is a repeat audit finding from 2023-2024.*

Properly Completed RFP-PCard Authorization Form

During the 2024-2025 audit, our testing indicated the "Request Purchase Utilizing Purchasing Card" forms were not properly completed or present.

During our follow-up procedures, we tested a sample of transactions for properly completed request forms. We noted evidence of properly completed "Request Purchase Utilizing Purchasing Card" forms**. It appears your school has properly addressed this finding. Priority 3 of 8.** **This is a repeat audit finding from 2023-2024.*

Fundraising Request/Reconciliation Forms

During the 2024-2025 audit, our testing indicated "Fundraiser Request/Reconciliation" (FRR) forms were not properly completed or present.

During our follow-up procedures, we tested a sample of fundraisers conducted at the school for properly completed FRR forms. We noted the "Fundraiser Request/Reconciliation" (FRR) forms were properly completed. **It appears that your school has properly addressed this finding. Priority 4 of 8.** **This is a repeat audit finding from 2023-2024.*

Monthly Log Report

During the 2024–2025 audit, our testing indicated the Monthly Log Report was not properly completed and maintained.

During our follow-up procedures, we tested a sample of accounts from the 2025-2026 Monthly Log Report. We noted evidence of proper completion and maintenance of the report. **It appears your school has properly addressed this finding. Priority 5 of 8.**

Supporting Documentation

During the 2024–2025 audit, our testing indicated that purchases did not have the necessary supporting documentation.

During our follow-up procedures, we tested a sample of transactions for supporting documentation. We noted evidence of appropriate supporting documentation. **It appears your school has properly addressed this finding. Priority 6 of 8.**

Purchasing Card Log

During the 2024-2025 audit, our testing indicated the documentation of the signing-in/out of credit cards (purchase cards) was not properly completed.

During our follow-up procedures, we tested a sample of transactions for utilization of the credit card log. We noted evidence of the credit card log utilization. **It appears your school has properly addressed this finding. Priority 7 of 8.** **This is a repeat audit finding from 2023-2024.*

Bank Reconciliations

During the 2024–2025 audit, our testing indicated bank reconciliations were not completed prior to the last day of the following month.

During our follow-up procedures, we tested a sample of monthly bank reconciliations. We noted evidence of proper completion prior to the last day of the following month. **It appears your school has properly addressed this finding. Priority 8 of 8.**

Thank you for you and your staff's cooperation. If you have any questions or need further assistance, please feel free to contact me.

AML/mmw

cc: School Board Members
Audit Committee
Keith Leonard, Superintendent
Shenna Payne, Deputy Superintendent
Terry St. Cyr, Assistant Superintendent – Finance and Business Services
Sabrena Cunningham, Director – Elementary School Education
Connie Farish, Director – Elementary School Education
Laci Lisenby, Secretary – Bellview Elementary School