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PUBLIC SCHOOLS

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Memorandum

TO: Adrienne Green, Principal
Bellview Middle 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 internal accounts. A formal exit conference was conducted due to the identification of six audit findings. The results of the audit were shared with you and your secretary on November 18, 2025. Our follow-up included testing transactions for the period of November 19, 2025 to February 19, 2026 for the following findings:

Deposit Slips – All Funds Deposited

During the 2024–2025 audit, our testing indicated deposit slips were not properly completed.

During our follow-up procedures, we tested a sample of deposits for proper completion of deposit slips and verified all funds were deposited. We noted evidence that deposit slips were properly completed and that all funds tested were deposited intact. **It appears that your school has properly addressed this finding. Priority 1 of 6.**

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 in eight of the nine forms tested. **It appears your school has partially addressed this finding. Priority 2 of 6.**

Monies Collected Form (MCF) Completion

During the 2024–2025 audit, our testing indicated "Monies Collected Forms" (MCF) were not properly completed.

During our follow-up procedures, we tested a sample of Monies Collected forms for proper completion. We noted the sampled MCFs were not properly completed and did not contain the required information. **It appears your school has not properly addressed this finding. Priority 3 of 6.**

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 purchases.

During our follow-up procedures, we tested a sample of transactions for prior written approval. We noted 18 of the 19 transactions tested contained evidence of prior written approval. **It appears your school has partially addressed this finding. Priority 4 of 6.**

Receipt of Goods Verification

During the 2024-2025 audit, our testing indicated invoices/packing slips used as supporting documentation for expenditures did not include evidence indicating receipt of goods. This evidence would include a signature and initials indicating verification of the quantity of the items ordered, and a date indicating when the goods were received.

During our follow-up procedures, we tested a sample of transactions for items shipped to the school. We noted three of the four invoices/packing slips tested contained evidence of receipt of goods verification. **It appears your school has partially addressed this finding. Priority 5 of 6.**

Sales Tax on Purchases

During the 2024–2025 audit, our testing indicated that sales tax was not properly handled for purchases. Payment and/or reimbursement of sales tax was made when not required and/or permitted. Sales tax failed to be paid when required.

During our follow-up procedures, we tested a sample of purchases for the proper handling of sales tax. We noted 18 of the 19 transactions tested were properly taxed or documented as tax exempt. **It appears your school has partially addressed this finding. Priority 6 of 6.** **This is a repeat audit finding from 2023-2024.*

It appears your school has properly addressed one of the six findings noted above, and partially addressed four of the six findings.

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
Dr. Michael Roberts – Middle School Education
Sandra Lawley, Secretary – Bellview Middle School