



Escambia County
PUBLIC SCHOOLS

Office of Internal
Auditing

McKenzie Lane, CFE
Director

Mindy Waldie, CFE
Auditor

David Roevers
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](https://escambiaschools.org/internal_auditing)

Memorandum

TO: Monica Silvers, Principal
Beulah 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 not conducted due to the identification of one audit finding. The results of the audit were shared with you and your secretary on November 17, 2025. Our follow-up included testing transactions for the period of November 18, 2025, to February 18, 2026 for the following findings:

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.

During our follow-up procedures, we tested a sample of transactions for items shipped to the school. We noted evidence of receipt of goods verification. **It appears your school has properly addressed this finding. Priority 1 of 1.**

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
Connie Farish – Elementary Education
June Archer, Secretary – Beulah Elementary School