Escambia County
PUBLIC SCHOOLS

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Memorandum

TO: Amy McCrory, Principal
Bratt 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:

Properly Completed RFP-PCard Authorization Form

During the 2024-2025 audit, our testing indicated "Request Purchase Utilizing Purchasing Card" (RFP-PCard) forms were not properly completed.

During our follow-up procedures, we tested a sample of transactions for properly completed RFP-P-card forms. We noted evidence of properly completed RFP-PCard forms. **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
Sabrena Cunningham – Elementary Education
Melissa Bass, Secretary – Bratt Elementary School