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PUBLIC SCHOOLS

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Memorandum

TO: Janet Penrose, Principal
Brown Barge 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's internal accounts. A formal exit conference was conducted due to the identification of seven audit findings. The results of the 2024-2025 audit were shared with you and your secretary on November 14, 2025. Our follow-up included testing transactions for the period of November 15, 2025 to February 15, 2026 for the following findings:

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 1 of 7.**

Properly Completed RFP-PCard Authorization Form

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

During our follow-up procedures, we tested a sample of transactions for properly completed RFP-PCard forms. We noted eight of the nine transactions contained evidence of properly completed RFP-PCard forms. **It appears your school has partially addressed this finding. Priority 2 of 7.**

Prior Written Approval

During the 2024-2025 audit, 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.

During our follow-up procedures, we tested a sample of transactions for prior written approval. We noted eight of the nine transactions contained evidence of prior written approval. **It appears your school has partially addressed this finding. Priority 3 of 7.**

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 two transactions did not contain evidence of credit card log utilization. **It appears your school has not properly addressed this finding. Priority 4 of 7.**

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 verification of items received by the school. We noted evidence of receipt of goods verification. **It appears your school has properly addressed this finding. Priority 5 of 7.**

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 6 of 7.**

Gift Card Purchases Handled Properly

During the 2024–2025 audit, our testing indicated gift cards were not properly handled.

During our follow-up procedures, we were unable to test for gift card purchases as none were purchased during the testing period. **It appears that your school has not had the opportunity to address this finding. Priority 7 of 7.**

It appears your school has properly addressed five of the seven findings noted above. Two of the seven findings remain outstanding.

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
Carmen Gustafson, Secretary – Brown Barge Middle School