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: Dr. Dana Body, Principal
Escambia High 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 three audit findings. 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:

Budgeted Funds vs. Internal Funds

During the 2024–2025 audit, our testing indicated expenses were made from internal funds when District budgeted funds were available to defray all, or a portion, of these costs. Purchases for such items from internal funds when budgeted funds are available reduces the amount of internal funds available for other intended purposes.

During our follow-up procedures, we tested a sample of transactions for proper use of internal and District funds. We noted evidence that budgeted funds were utilized before internal funds when appropriate. **It appears your school has properly addressed this finding. Priority 1 of 3.**

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 four transactions did not contain evidence of credit card log utilization. Additionally, we noted one instance where a credit card was signed out for seven days. **It appears your school has not addressed this finding. Priority 2 of 3.**

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 3 of 3.** **This is a repeat audit finding from 2022-2023 and 2021-2022.*

It appears your school has properly addressed two of the three findings noted above. One of the three 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
Lesa Morgan, Director – High School Education
Shairley Thames, Secretary – Escambia High School