



Escambia County
PUBLIC SCHOOLS

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[https://escambiaschools.org/
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Memorandum

TO: Laura Touchstone, Principal
J.M. Tate 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 20, 2025. Our follow-up included testing transactions for the period of November 21, 2025 to February 21, 2026 for the following findings:

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 evidence of the credit card log utilization. **It appears your school has properly addressed this finding. Priority 1 of 3.**

Receipt Properly Recorded in Skyward

During the 2024-2025 audit, our testing indicated "Monies Collected Forms" (MCFs) were entered into Skyward with a date that was not the date collections were remitted to the secretary.

During our follow-up procedures, we tested a sample of receipts for proper collection procedures. We noted evidence of receipts being properly recorded in Skyward. **It appears your school has properly addressed this finding. Priority 2 of 3.**

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 tested a sample of gift card purchases for proper handling. We noted evidence that gift card purchases were handled properly. **It appears your school has properly addressed this finding. Priority 3 of 3.**

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
Laura Mott, Secretary – J.M. Tate High School