Escambia County
PUBLIC SCHOOLS

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https://escambiaschools.org/internal_auditing

Memorandum

TO: Quinn Evans, Principal
Kingsfield 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 internal accounts. A formal exit conference was conducted due to the identification of four audit findings. The results of the audit were shared with you and your secretary on November 17, 2024. Our follow-up included testing transactions for the period of November 18, 2025 to February 18, 2025 for the following findings:

Direct Payment to Employees

During the 2024–2025 audit, our testing indicated the school made payments from internal accounts to District employees.

During our follow-up procedures, we tested a sample of transactions for direct payments made to employees. We did not find evidence of direct payments to employees. **It appears that your school has properly addressed this finding. Priority 1 of 4.**

Budgeted Funds vs. Internal Funds

During the 2024–2025 audit, our testing indicated that expenses were paid from internal funds when District budgeted funds were available to defray all or a portion of these costs.

During our follow-up procedures, we tested a sample of these transactions for the proper use of funds. We noted evidence that budgeted funds were utilized before internal funds when appropriate. **It appears that your school has properly addressed this finding. Priority 2 of 4.**

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 of the proper handling of gift card purchases. **It appears your school has properly addressed this finding. Priority 3 of 4.**

Sales Tax on Purchases

During the 2024–2025 audit, our testing indicated that sales tax was not properly handled for purchases. Payment and/or reimbursement of sales tax was made when not required and/or permitted. Sales tax failed to be paid when required.

During our follow-up procedures, we tested a sample of purchases for the proper handling of sales tax. We noted evidence that purchases were properly taxed or documented as tax exempt. **It appears your school has properly addressed this finding. Priority 4 of 4.**

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
Linda Rhodes, Secretary – Kingsfield Elementary School