



Escambia County
PUBLIC SCHOOLS

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Memorandum

TO: Dr. Monica Ford-Harris, Principal
Navy Point 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 three audit findings. The results of the 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 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 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 2 of 3.**

Gift Card Log Usage

During the 2024-2025 audit, our testing indicated a Gift Card Log was not utilized.

During our follow-up procedures, we were unable to test the utilization of the Gift Card Log as no gift cards were purchased during the testing period. **It appears that your school has not had the opportunity to address 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
Connie Farish – Elementary Education
Paula Koewers, Secretary – Navy Point Elementary School