



Escambia County
PUBLIC SCHOOLS

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Memorandum

TO: Dawn Turley, Principal
Oakcrest 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 17, 2025. Our follow-up included testing transactions for the period of November 18, 2025 to February 18, 2026 for the following findings:

Properly Completed RFP-PCard Authorization 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. **This is a repeat audit finding from 2023-2024.***

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.

During our follow-up procedures, we tested a sample 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 2 of 3. **This is a repeat audit finding from 2022-2023.***

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 were unable to test for the proper completion of fundraiser forms as there were no fundraisers conducted during the testing period. **It appears that your school has not had the opportunity to address this finding. Priority 3 of 3. **This is a repeat audit finding from 2023-2024 and 2022-2023.***

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/mmww

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
Stephanie Kissoon, Secretary – Oakcrest Elementary School