



Escambia County
PUBLIC SCHOOLS

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Memorandum

TO: Melanie McElhaney, Principal
Pine Forest 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 four audit findings. The results of the audit were shared with you and your secretary on November 18, 2025. Our follow-up included testing transactions for the period of November 19, 2025 to February 19, 2026 for the following findings:

Prior Written Approval

During the 2024-2025 audit, our testing indicated purchases were made prior to the principal's written approval date, as evidenced on the approval forms for both check requests and credit card purchase requests.

During our follow-up procedures, we tested a sample of transactions for prior written approval. We noted evidence of prior written approval. **It appears your school has properly addressed this finding. Priority 1 of 4.** **This is a repeat audit finding from 2022-2023.*

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 2 of 4.**

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 three of four of these transactions contained evidence of receipt of goods verification. **It appears your school has partially addressed this finding. Priority 3 of 4.** **This is a repeat audit finding from 2022-2023.*

Monthly Log Report – Proper Completion

During the 2024–2025 audit, our testing indicated that Monthly Log Reports were not properly completed and maintained.

During our follow-up procedures, we tested a sample of monthly account sponsor logs. One of three of these sponsors did not receive the account's detailed transaction history. **It appears your school has not addressed this finding. Priority 4 of 4.**

It appears your school has properly addressed two of the four findings noted above. Two of the four 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
Frances Fountain, Secretary – Pine Forest High School