



Escambia County
PUBLIC SCHOOLS

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Memorandum

TO: Dawn Gibbs, Principal
Success Academy

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 five 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:

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 5. **This is a repeat audit finding from 2022-2023.*

Prior Written Approval

During the 2024-2025 audit, our testing indicated purchases were made prior to the principal's written approval date, as evidenced by 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 2 of 5.**

Monies Collected Form (MCF) Completion

During the 2024-2025 audit, our testing indicated "Monies Collected Forms" (MCF) were not properly completed.

During our follow-up procedures, we tested a sample of transactions for properly completed MCFs. We noted evidence of properly completed MCFs. **It appears your school has properly addressed this finding. Priority 3 of 5.**

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 the signing in/out of credit cards. We noted one transaction where the P-card was taken off campus

by a non-cardholder. **It appears your school has not addressed this finding. Priority 4 of 5.** **This is a repeat audit finding from 2023-2024 and 2022-2023.*

Monies Collected Forms – Yellow Receipt Copy

During the 2024–2025 audit, our testing indicated that the yellow receipt copy of the “Monies Collected Forms” (MCF) were not returned to the teacher or sponsor.

During our follow-up procedures, we tested a sample of transactions for proper receipt handling and distribution. We noted evidence of proper handling and distribution of the yellow receipt copy. **It appears your school has properly addressed this finding. Priority 5 of 5.**

It appears your school has properly addressed four of the five findings noted above. One of the five 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
Kerri Coots – Alternative Education Director
Michelle Fortune, Secretary – Success Academy