



Escambia County
PUBLIC SCHOOLS

Office of Internal
Auditing

McKenzie Lane, CFE
Director

Mindy Waldie, CFE
Auditor

David Roever
Auditor

Jeanne Pilgrim
Audit Administration
Specialist

Sara Heuer
Property Audit Technician

75 N. Pace Blvd
Room 403
Pensacola, Florida
32505

Call: 850-469-6272
Fax: 850-469-6290

[https://escambiaschools.org/
internal_auditing](https://escambiaschools.org/internal_auditing)

Memorandum

TO: Esi Shannon, Principal
West Florida 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 five 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 5.**

Purchases Over \$10,000 Requiring Superintendent Approval

During the 2024-2025 audit, our testing indicated a purchase over \$10,000 did not include the Superintendent Approval Form.

During our follow-up procedures, we tested a sample of transactions over \$10,000. We noted evidence of the Superintendent Approval Form. **It appears your school has properly addressed this finding. Priority 2 of 5.**

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 of transactions for items shipped to the school. We noted evidence of receipt of goods verification.

It appears your school has properly addressed this finding. Priority 3 of 5. **This is a repeat audit finding from 2022-2023.*

Fundraiser Log Sheet

During the 2024-2025 audit, our testing indicated the Fundraiser Log Sheet was not properly completed and maintained.

During our follow-up procedures, we tested a sample of fundraisers for proper log utilization. We noted evidence that the fundraiser log was properly utilized. **It appears that your school has properly addressed this finding. Priority 4 of 5.**

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 tested a sample of fundraisers conducted at the school for properly completed FRR forms. We noted the "Fundraiser Request/Reconciliation" (FRR) forms were properly completed.

It appears that your school has properly addressed this finding. Priority 5 of 5.

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
Cantrina Norris-Towns, Secretary – West Florida High School