

SCHOOL: CUNNINGHAM CREEK ELEMENTARY

Finding		Handbook Policy	Management's Response
1	Cash Disbursements		
	Sales tax was reimbursed on a purchase made by an employee.	Section 5.04(b): "Sales tax will not be reimbursed on purchases made and paid for personally by teachers or sponsors."	<p>Response: "Ms. Hughes and I have reviewed Section 5.04(b) and we understand that sales tax will not be reimbursed for purchases made and paid for personally by teachers or sponsors."</p> <p>Principal Responsible: Jud Strickland</p>

Finding		Handbook Policy	Management's Response
2	Monies Collected Form		
	1 of 5 deposits selected for testing contained a "report of money collected" which did not indicate the form of payment. Therefore, we were unable to determine if the deposit remained intact.	Redbook: "Intact, or Deposit Intact – The practice in which money is presented to a bank or bookkeeper for the credit of the school's internal fund in the same form as received. This means that any receipt of funds in the form of cash shall be deposited as cash. The cashing of a check from funds on hand would be a violation of this concept, as would be the substitution of a check for cash."	<p>Response: "I will review with Ms. Hughes to ensure that all monies collected indicate the form of payment so that the deposit remains intact."</p> <p>Principal Responsible: Jud Strickland</p>

SCHOOL: CUNNINGHAM CREEK ELEMENTARY (CONTINUED)

Finding		Handbook Policy	Management's Response
3	Repeat	Extended Day	
<p>The student selected for testing had late payments which resulted in the student attending the extended day program prior to payments. RSM also noted the student had an outstanding balance as of the audit date.</p>		<p>Section 3.01(g)(ii): "All fees for student participation in the Extended Day program must be paid in advance prior to the child's attendance in the related session. Failure to collect fees in advance of providing services is contrary to the Constitution of the State of Florida, Article VII, Section 10."</p>	<p>Response: "Our Extended Day Director has corrected the situation with the student that had an outstanding balance. We have reviewed together Section 3.01(g)(ii): "All fees for student participation in the Extended Day program must be paid in advance prior to the child's attendance in the related session. Failure to collect fees in advance of providing services is contrary to the Constitution of the State of Florida, Article VII, Section 10" to ensure that it does not happen again."</p> <p>Principal Responsible: Jud Strickland</p>

Finding		Handbook Policy	Management's Response
4		Extended Day	
<p>1 of 4 quarterly principal audits was not performed.</p>		<p>Section 3.01(g)(viii)(b): "The principal is required to perform the following monitoring procedures: Sample audit attendance sheets and schedule of fees charged and fees paid quarterly. This quarterly audit will be documented by principal, including sign-off, date of review, names of students tested for accuracy of fees charged and paid, and results of audit."</p>	<p>Response: "I have reviewed Section 3.01(g)(viii)(b): "The principal is required to perform the following monitoring procedures: Sample audit attendance sheets and schedule of fees charged and fees paid quarterly. This quarterly audit will be documented by principal, including sign-off, date of review, names of students tested for accuracy of fees charged and paid, and results of audit." I have met with our Extended Day Director and we have a plan in place to ensure all four quarterly audits occur."</p> <p>Principal Responsible: Jud Strickland</p>

SCHOOL: CUNNINGHAM CREEK ELEMENTARY (CONTINUED)

Finding		Handbook Policy	Management's Response
5		Chart of Accounts	
	Revenue from 1 of the 3 fundraisers was improperly coded.	The District provides a chart of accounts along with a listing of object codes to be used for receipts and disbursements. Proper object codes should be used to ensure revenue and expenditure activity is properly stated.	<p>Response: "Ms. Hughes and I have reviewed the District chart of accounts along with a listing of object codes to be used for receipts and disbursements. We will make sure proper object codes are used to ensure revenue and expenditure activity is properly stated."</p> <p>Principal Responsible: Jud Strickland</p>

SCHOOL: DURBIN CREEK ELEMENTARY

Finding		Handbook Policy	Management's Response
1	Repeat	Authorization of Expenditures/Disbursements	
1 of 5 disbursements selected for testing did not have the required "Purchase Requisition Form".		Section 5.02(a)(i): "A person requesting disbursement prepares the top section of the Purchase Requisition form, which must be authorized by the principal prior to the purchase commitment."	<p>Response: "The bookkeeper will ensure that all purchases have prior approval from the Principal."</p> <p>Principal Responsible: Angie Fuller</p>

Finding		Handbook Policy	Management's Response
2		Donations	
During testing of donations, RSM noted donations under \$3,000 which were not documented on the District "Donation" form.		Article XI: "The donation information and request for approval should be documented on the District approved Donation Form [...] Gifts of money, supplies, equipment or other personal property of a value less than \$3,000 may be accepted by a principal or department head based on the criteria listed in Board Policy 7.052."	<p>Response: "The bookkeeper will begin obtaining signatures of approval from the principal on the District donation approval form for all donations received."</p> <p>Principal Responsible: Angie Fuller</p>

Finding		Handbook Policy	Management's Response
3		Extended Day	
Principal did not perform one of the quarterly audits.		Section 3.01(g)(viii)(b): "The principal is required to perform the following monitoring procedures: Sample audit attendance sheets and schedule of fees charged and fees paid quarterly. This quarterly audit will be documented by principal, including sign-off, date of review, names of students tested for accuracy of fees charged and paid, and results of audit."	<p>Response: "The bookkeeper will ensure that the quarterly audits are performed in a timely manner per the Internal Accounts Handbook."</p> <p>Principal Responsible: Angie Fuller</p>

Finding		Handbook Policy	Management's Response
4		Bank Reconciliation	
2 outstanding checks on June 2016 bank reconciliation were dated prior to 2015.		Section 6.06(a): "Any outstanding unpaid checks carried on the bank reconciliation dated more than one year prior to year-end is unclaimed property. According to the Florida Department of Financial Services, 'Unclaimed property is intangible property held by a business or governmental entity (holder) that belongs to a missing owner. Property is presumed abandoned and is required to be reported and remitted to the State of Florida at the end of a dormancy period...'"	<p>Response: "The bookkeeper will take necessary steps to remit the outstanding checks to the State of Florida."</p> <p>Principal Responsible: Angie Fuller</p>

SCHOOL: FRUIT COVE MIDDLE SCHOOL

Finding		Handbook Policy	Management's Response
1	Chart of Accounts		
	During testing of fundraising activity and donations, RSM noted that 2 of the 6 fundraisers were not coded correctly.	The District provides a chart of accounts along with a listing of object codes to be used for receipts and disbursements. Proper object codes should be used to ensure revenue and expenditure activity is properly stated.	<p>Response: "I have discussed your finding with Mrs. Doolittle, FCMS bookkeeper, and she will strive to be more accurate with coding fund raisers and donations correctly."</p> <p>Principal Responsible: Lynn O'Connor</p>

SCHOOL: GAINES ALTERNATIVE

Finding		Handbook Policy	Management's Response
1	Bank Reconciliation		
June 30, 2016 bank reconciliation was not properly reconciled. The bank reconciliation reported a cash balance of \$1,000 higher than the general ledger balance.	Section 2.07(d)(iv): "The following financial reports, signed by the principal, shall also be maintained on file at the school: [...] Monthly bank reconciliations, including supporting detail for reconciling items ..."	<p>Response: "Bank reconciliation was corrected with assistance from District Bookkeeper."</p> <p>Principal Responsible: Patricia McMahon</p>	

Finding		Handbook Policy	Management's Response
2	Cash Disbursements		
Sales tax was reimbursed on a purchase made by an employee.	Section 5.04(b): "Sales tax will not be reimbursed on purchases made and paid for personally by teachers or sponsors."	<p>Response: "Section 5.04 (b) was reviewed with bookkeeper for clarification."</p> <p>Principal Responsible: Patricia McMahon</p>	

SCHOOL: HICKORY CREEK ELEMENTARY

Finding		Handbook Policy	Management's Response
1	Cash Disbursements		
	1 of 5 disbursements was not considered timely.	Payments should be made within 45 days as stipulated by Florida statute in order to avoid possible late penalties and/or take advantage of any possible discounts offered by the vendor.	<p>Response: "Payments are normally made in a timely manner. Every attempt will be made to process payments upon receipt."</p> <p>Principal Responsible: Bethany Groves</p>

Finding		Handbook Policy	Management's Response
2	Repeat	Monies Collected Form	
	1 of 5 deposits selected for testing did not remain intact. Cash total and check total from the report of monies collected did not agree to the deposit slip.	Redbook: "Intact, or Deposit Intact – The practice in which money is presented to a bank or bookkeeper for the credit of the school's internal fund in the same form as received. This means that any receipt of funds in the form of cash shall be deposited as cash. The cashing of a check from funds on hand would be a violation of this concept, as would be the substitution of a check for cash."	<p>Response: "Every attempt is made on a daily basis to ensure that cash and checks balance. I will continue to attempt to reconcile monies correctly."</p> <p>Principal Responsible: Bethany Groves</p>

Finding		Handbook Policy	Management's Response
3	Donations		
	During testing of donations, RSM noted donations under \$3,000 which were not documented on the District "Donation" form.	Article XI: "The donation information and request for approval should be documented on the District approved Donation Form [...] Gifts of money, supplies, equipment or other personal property of a value less than \$3,000 may be accepted by a principal or department head based on the criteria listed in Board Policy 7.052."	<p>Response: "Effective immediately, all donations will be on the required form."</p> <p>Principal Responsible: Bethany Groves</p>

Finding		Handbook Policy	Management's Response
4	Extended Day		
	The extended day program fee schedule allows for 10 equal monthly payments. The payment dates for these payments results in students attending the program prior to payment for services.	Section 3.01(g)(ii): "All fees for student participation in the Extended Day program must be paid in advance prior to the child's attendance in the related session. Failure to collect fees in advance of providing services is contrary to the Constitution of the State of Florida, Article VII, Section 10."	<p>Response: "A new schedule of fees is now in place."</p> <p>Principal Responsible: Bethany Groves</p>

SCHOOL: HICKORY CREEK ELEMENTARY (CONTINUED)

Finding		Handbook Policy	Management's Response
5	Repeat	Extended Day	
The student selected for testing attended prior to paying for services on multiple occasions.		Section 3.01(g)(ii): "All fees for student participation in the Extended Day program must be paid in advance prior to the child's attendance in the related session. Failure to collect fees in advance of providing services is contrary to the Constitution of the State of Florida, Article VII, Section 10."	Response: "A new schedule of fees is now in place so that all fees are paid prior to service." Principal Responsible: Bethany Groves

Finding		Handbook Policy	Management's Response
6		Chart of Accounts	
Extended Day expenditures were coded as revenues. This resulted in significantly low activity in the Extended Day Fund on the school's financial reports.		The District provides a chart of accounts along with a listing of object codes to be used for receipts and disbursements. Proper object codes should be used to ensure revenue and expenditure activity is properly stated.	Response: "Extended Day expenditures will be coded correctly." Principal Responsible: Bethany Groves

Finding		Handbook Policy	Management's Response
7		Support for Expenditures/Disbursements	
Bookkeeper was unable to provide a copy of the District Field Study form for a field trip.		Section 4.06(a): "Field studies must be authorized by the principal on the District authorized Field Studies form (Type A, B, or C) in accordance with the District Field Study Handbook prescribed by the District Risk Management Office."	Response: "Effective immediately, field trip request forms will be attached with materials requisition forms." Principal Responsible: Bethany Groves

Finding		Handbook Policy	Management's Response
8		Fundraisers and Chart of Accounts (2)	
Ten fundraisers were incorrectly coded as donations. As a result of the miscoding, fundraiser forms were not completed.		The District provides a chart of accounts along with a listing of object codes to be used for receipts and disbursements. Proper object codes should be used to ensure revenue and expenditure activity is properly stated. Section 4.05(g): "All fundraising requests shall be documented on a District authorized Fundraising Activity form accompanied by the District authorized supporting Fundraising Checklist."	Response: "If we determine a project is a fundraiser, appropriate forms and budget coding will be done correctly." Principal Responsible: Bethany Groves

SCHOOL: JULINGTON CREEK ELEMENTARY

Finding		Handbook Policy	Management's Response
1	Donations		
	During testing of donations, RSM noted 24 donations under \$3,000 which were not documented on the District "Donation" form.	Article XI: "The donation information and request for approval should be documented on the District approved Donation Form [...] Gifts of money, supplies, equipment or other personal property of a value less than \$3,000 may be accepted by a principal or department head based on the criteria listed in Board Policy 7.052."	<p>Response: "All future donations will be supported by the District approved donation form."</p> <p>Principal Responsible: Allison Olson</p>

SCHOOL: KETTERLINUS ELEMENTARY

Finding		Handbook Policy	Management's Response
1	Repeat	Extended Day	
<p>The student selected for testing missed a payment which resulted in student attending the extended day program prior to payment. RSM also noted the student having an outstanding balance as of the date of testing.</p>		<p>Section 3.01(g)(ii): "All fees for student participation in the Extended Day program must be paid in advance prior to the child's attendance in the related session. Failure to collect fees in advance of providing services is contrary to the Constitution of the State of Florida, Article VII, Section 10."</p>	<p>Response: "Ketterlinus will correct this finding by following the procedures in our handbook. Extended day coordinator will ensure that fees are collected prior to service by providing a pay schedule to parents and adhering to those dates."</p> <p>Principal Responsible: Kathy Tucker</p>

SCHOOL: LANDRUM MIDDLE SCHOOL

Finding		Handbook Policy	Management's Response
1	Monies Collected Form		
1 of 5 receipts selected for testing did not have bookkeeper signature, date collected by teacher/sponsor or date received by bookkeeper. Due to the missing documentation, we were unable to determine if the funds were remitted to the bookkeeper timely.	<p>Section 4.01(a)(iv): "The Report of Monies Collected Form shall show:</p> <ul style="list-style-type: none"> (a) Receipt number (b) Actual date collected by the teacher/sponsor (c) Signature of the teacher/sponsor responsible for collecting the money (d) Signature of bookkeeper (e) Date monies were received from the teacher/sponsor and verified by the secretary/bookkeeper [...]" <p>Section 4.02(f): "All funds collected and supporting Report of Monies Collected shall be delivered to the bookkeeper on the day of collection."</p>	<p>Response: "There is a new bookkeeper in place and we will make sure all cash receipts have the proper signatures and dates on them."</p> <p>Principal Responsible: Ryan Player</p>	

Finding		Handbook Policy	Management's Response
2	Donations		
During testing of donations, RSM noted that 5 of 10 donations under \$3,000 were not documented on the District "Donation" form.	<p>Article XI: "The donation information and request for approval should be documented on the District approved Donation Form [...] Gifts of money, supplies, equipment or other personal property of a value less than \$3,000 may be accepted by a principal or department head based on the criteria listed in Board Policy 7.052."</p>	<p>Response: "There is a new bookkeeper in place and we will make sure all donations, regardless of the amount, have the proper approval form on file."</p> <p>Principal Responsible: Ryan Player</p>	

Finding		Handbook Policy	Management's Response
3	Fundraisers		
During testing of fundraising activity, RSM noted that 5 of 12 fundraising events were not documented on the District "Fundraising Activity" form.	<p>Section 4.05(g): "All fundraising requests shall be documented on a District authorized Fundraising Activity form accompanied by the District authorized supporting Fundraising Checklist."</p>	<p>Response: "There is a new bookkeeper in place and we will make sure all fundraisers have the proper fundraising activity forms on file before the event takes place."</p> <p>Principal Responsible: Ryan Player</p>	

SCHOOL: LANDRUM MIDDLE SCHOOL (CONTINUED)

Finding		Handbook Policy	Management's Response
4	Bank Reconciliation		
3	outstanding checks on bank reconciliation were dated prior to 2015.	Section 6.06(a): "Any outstanding unpaid checks carried on the bank reconciliation dated more than one year prior to year-end is unclaimed property. According to the Florida Department of Financial Services, 'Unclaimed property is intangible property held by a business or governmental entity (holder) that belongs to a missing owner. Property is presumed abandoned and is required to be reported and remitted to the State of Florida at the end of a dormancy period...'"	<p>Response: "There is a new bookkeeper in place and any outstanding checks that are over a year old will be researched and properly recorded as unclaimed property if necessary."</p> <p>Principal Responsible: Ryan Player</p>

SCHOOL: OSCEOLA ELEMENTARY

Finding		Handbook Policy	Management's Response
1	Safe		
Safe is accessible to 4 individuals.	Section 2.08(c): [...] Only the principal, bookkeeper, and principal's designee shall have knowledge of the combination."	<p>Response: "Mrs. Burney will change the safe combination and release it to the principal, and extended day coordinator only."</p> <p>Principal Responsible: Tina Waldrop</p>	

Finding		Handbook Policy	Management's Response
2	Authorization of Disbursements		
1 of 5 disbursements selected for testing was missing a purchase order.	Section 5.03(e) states "All disbursements require a system generated purchase order..."	<p>Response: "From this point forward, Mrs. Burney will make sure a purchase order is printed for every disbursement that requires one."</p> <p>Principal Responsible: Tina Waldrop</p>	

Finding		Handbook Policy	Management's Response
3	Donations		
During testing of donations, RSM noted that the 13 donations observed were not documented on the District "Donation" form.	<p>Article XI: "The donation information and request for approval should be documented on the District approved Donation Form [...]</p> <p>2. Proposed gifts of money, supplies, equipment or other personal property of a value between \$3,000 and \$9,999 must be approved by the Superintendent. Gifts accepted in the \$3,000 to \$9,999 category will be reported to the School Board by the Superintendent in a monthly report.</p> <p>3. Gifts of money, supplies, equipment or other personal property of a value less than \$3,000 may be accepted by a principal or department head based on the criteria listed in Board Policy 7.052."</p>	<p>Response: "From this point forward, Mrs. Burney will use the required donation form on all donations."</p> <p>Principal Responsible: Tina Waldrop</p>	

SCHOOL: OSCEOLA ELEMENTARY (CONTINUED)

Finding	Handbook Policy	Management's Response
<p>4</p>	<p>Fundraisers and Chart of Accounts</p>	
<p>During testing of donations, RSM noted a fundraising event which was coded as a donation.</p> <p>As a result, the fundraising event was not documented on the District "Fundraising Activity Form".</p>	<p>The District provides a chart of accounts along with a listing of object codes to be used for receipts and disbursements. Proper object codes should be used to ensure revenue and expenditure activity is properly stated.</p> <p>Section 4.05(g): "All fundraising requests shall be documented on a District authorized Fundraising Activity form accompanied by the District authorized supporting Fundraising Checklist."</p>	<p>Response: "Mrs. Burney will not continue this type of fundraiser this year. The funds generated from this particular event will not be driven through the Sunshine Club which is not affiliated with internal accounts."</p> <p>Principal Responsible: Tina Waldrop</p>

SCHOOL: OTIS MASON ELEMENTARY

Finding		Handbook Policy	Management's Response
1	Donations		
	During testing of donations, RSM noted donations under \$3,000 were not documented on the District "Donation" form.	Article XI: "The donation information and request for approval should be documented on the District approved Donation Form [...] Gifts of money, supplies, equipment or other personal property of a value less than \$3,000 may be accepted by a principal or department head based on the criteria listed in Board Policy 7.052."	Response: "Handbook policy has been reviewed by bookkeeper and Principal. Moving forward, all donations will be documented on District approval donation form." Principal Responsible: Nigel Pillay

Finding		Handbook Policy	Management's Response
2	Fundraisers and Chart of Accounts		
	During testing of fundraising activity and donations, RSM noted other funds which were incorrectly coded as either fundraisers or donations. RSM noted fundraising events which were not documented on the District "Fundraising Activity Form."	The District provides a chart of accounts along with a listing of object codes to be used for receipts and disbursements. Proper object codes should be used to ensure revenue and expenditure activity is properly stated. Section 4.05(g): "All fundraising requests shall be documented on a District authorized Fundraising Activity form accompanied by the District authorized supporting Fundraising Checklist."	Response: "District chart of accounts and object codes have been reviewed by bookkeeper and Principal. Moving forward, all fundraisers will be correctly documented on District authorized Fundraising Activity form." Principal Responsible: Nigel Pillay

Finding		Handbook Policy	Management's Response
3	Extended Day		
	Principal did not sign off on quarterly audits for the fiscal year ended June 30, 2016.	Section 3.01(g)(viii)(b): "The principal is required to perform the following monitoring procedures: Sample audit attendance sheets and schedule of fees charged and fees paid quarterly. This quarterly audit will be documented by principal, including sign-off, date of review, names of students tested for accuracy of fees charged and paid, and results of audit."	Response: "Principal and Extended Day Coordinator will meet quarterly to audit and will document the findings as required." Principal Responsible: Nigel Pillay

Finding		Handbook Policy	Management's Response
4	Extended Day		
	Monthly reconciliations between QuickBooks and Internal Accounts were not performed for the school year.	Section 3.01(g)(viii)(a): "The principal is required to perform the following monitoring procedures: Review the attendance schedules, Extended Day revenue schedules, and School accounting system revenue reports, and resolve any variances monthly. This monthly review will be documented by principal, including sign-off and date of review."	Response: "Bookkeeper and Extended Day Coordinator will meet monthly to reconcile and Principal will document and sign off on the findings as required." Principal Responsible: Nigel Pillay

SCHOOL: PACETTI BAY MIDDLE SCHOOL

Finding		Handbook Policy	Management's Response
1	Donations/Fundraisers and Chart of Accounts		
During testing of fundraising activity and donations, RSM noted not all funds received for these activities were coded correctly.	The District provides a chart of accounts along with a listing of object codes to be used for receipts and disbursements. Proper object codes should be used to ensure revenue and expenditure activity is properly stated.	<p>Section 4.05(g): "All fundraising requests shall be documented on a District authorized Fundraising Activity form accompanied by the District authorized supporting Fundraising Checklist."</p> <p>Article XI: "The donation information and request for approval should be documented on the District approved Donation Form [...] Gifts of money, supplies, equipment or other personal property of a value less than \$3,000 may be accepted by a principal or department head based on the criteria listed in Board Policy 7.052."</p>	<p>Response: "Clarification was provided by auditor during visit regarding the coding of activities. We will in the future code all activity associated with any fundraising form to fundraising and any activity associated to a donation of any type will be coded to donation and a form will be generated."</p> <p>Principal Responsible: Jay Willets</p>
As a result, RSM noted 27 donations and 5 fundraising events not documented on District Donation and Fundraising Activity forms, respectively.			

Finding		Handbook Policy	Management's Response
2	Extended Day		
Extended Day fees were not collected in accordance with fee schedule. Late fees were not assessed or collected as stated in program.	Section 3.01(g)(viii): "Fees must be reconciled with attendance records and balanced monthly."		<p>Response: "We will change our procedure to insure all fees are paid in accordance with the handbook and District guidelines."</p> <p>Principal Responsible: Jay Willets</p>

Finding		Handbook Policy	Management's Response
3	Extended Day		
Principal did not sign off on quarterly audits for the fiscal year ended June 30, 2016.	Section 3.01(g)(viii)(b): "The principal is required to perform the following monitoring procedures: Sample audit attendance sheets and schedule of fees charged and fees paid quarterly. This quarterly audit will be documented by principal, including sign-off, date of review, names of students tested for accuracy of fees charged and paid, and results of audit."		<p>Response: "We will make necessary changes to insure that meetings are held quarterly to review all extended day documentation."</p> <p>Principal Responsible: Jay Willets</p>

SCHOOL: PACETTI BAY MIDDLE SCHOOL (CONTINUED)

Finding		Handbook Policy	Management's Response
4	Extended Day		
	Fees collected in the month of February 2016 were remitted to the District on March 18, 2016.	Section 3.01(g)(vi): "All [extended day] fees collected each month shall be transferred by the school to the District Finance Office by the 10th of the month following the month of collection."	<p>Response: "Our school bookkeeper was faced with several computer problems during the 2015 / 2016 school year causing deadlines to occasionally be missed. Bookkeeper was unable to generate checks at this time."</p> <p>Principal Responsible: Jay Willets</p>

SCHOOL: PALENCIA ELEMENTARY

Finding		Handbook Policy	Management's Response
1	Chart of Accounts		
1 of 5 transactions selected for testing was coded to the wrong sub account.		The District provides a chart of accounts along with a listing of object codes to be used for receipts and disbursements. Proper object codes should be used to ensure revenue and expenditure activity is properly stated.	<p>Response: "This was an error in writing the wrong number."</p> <p>Principal Responsible: Allen Anderson</p>

Finding		Handbook Policy	Management's Response
2	Monies Collected Form		
Erroneous information was not properly corrected on 1 of 5 cash receipts selected for testing.		Section 4.01(a)(iii): "Any erroneous information must be invalidated by the originator of the entry by lining through such information, entering the correct information above or below the error and initialing."	<p>Response: "We believe this was an oversight."</p> <p>Principal Responsible: Allen Anderson</p>

Finding		Handbook Policy	Management's Response
3	Donations		
During testing of donations, RSM noted 1 of 12 donations under \$3,000 which was not documented on the District "Donation" form.		Article XI: "The donation information and request for approval should be documented on the District approved Donation Form [...] Gifts of money, supplies, equipment or other personal property of a value less than \$3,000 may be accepted by a principal or department head based on the criteria listed in Board Policy 7.052."	<p>Response: "This was an oversight as well, during transition of bookkeepers, this donation form was overlooked."</p> <p>Principal Responsible: Allen Anderson</p>

SCHOOL: PATRIOT OAKS ACADEMY

Finding		Handbook Policy	Management's Response
1	Monies Collected Form		
	1 of 5 deposits selected for testing did not remain intact. Cash total and check total from the report of monies collected did not agree to the deposit slip.	Redbook: "Intact, or Deposit Intact – The practice in which money is presented to a bank or bookkeeper for the credit of the school's internal fund in the same form as received. This means that any receipt of funds in the form of cash shall be deposited as cash. The cashing of a check from funds on hand would be a violation of this concept, as would be the substitution of a check for cash."	<p>Response: "The bookkeeper has reinstructed all teachers to accurately count their cash and checks total. Bookkeeper will also carefully verify in a daily matter."</p> <p>Principal Responsible: Emily Harrison</p>

Finding		Handbook Policy	Management's Response
2	Extended Day		
	The student selected for testing attended extended day approximately 80 of 180 school days prior to paying for services.	Section 3.01(g)(ii): "All fees for student participation in the Extended Day program must be paid in advance prior to the child's attendance in the related session. Failure to collect fees in advance of providing services is contrary to the Constitution of the State of Florida, Article VII, Section 10."	<p>Response: "The Extended Day Coordinator will verify that every student enrolled in Extended Day pays their dues and fees prior to attending the program."</p> <p>Principal Responsible: Emily Harrison</p>

Finding		Handbook Policy	Management's Response
3	Extended Day		
	Extended Day fees were not collected in accordance with fee schedule. During the fiscal year ended June 30, 2016, late fees were only imposed 1 out of the 5 times they should have been imposed.	Section 3.01(g)(viii): "Fees must be reconciled with attendance records and balanced monthly."	<p>Response: "The Extended Day Coordinator will collect dues and fees in advance of providing services according to the Constitution of the State of Florida, Article VII, Section 10."</p> <p>Principal Responsible: Emily Harrison</p>

SCHOOL: PEDRO MENENDEZ HIGH SCHOOL

Finding		Handbook Policy	Management's Response
1	Chart of Accounts		
1 of 5 transactions selected for testing was coded to the wrong sub account.		The District provides a chart of accounts along with a listing of object codes to be used for receipts and disbursements. Proper object codes should be used to ensure revenue and expenditure activity is properly stated.	<p>Response: "A journal entry has been processed, the issue has been taken care of."</p> <p>Principal Responsible: Dr. Clay Carmichael</p>

Finding		Handbook Policy	Management's Response
2	Chart of Accounts		
During testing of fundraising activity and donations, RSM noted 4 instances in which other funds were incorrectly coded as either fundraisers or donations.		The District provides a chart of accounts along with a listing of object codes to be used for receipts and disbursements. Proper object codes should be used to ensure revenue and expenditure activity is properly stated.	<p>Response: "All fundraisers and donations will be coded correctly in the future."</p> <p>Principal Responsible: Dr. Clay Carmichael</p>

Finding		Handbook Policy	Management's Response
3	Donations		
During testing of donations, RSM noted 20 donations under \$3,000. These donations were not documented on the District "Donation" form.		Article XI: "The donation information and request for approval should be documented on the District approved Donation Form [...] Gifts of money, supplies, equipment or other personal property of a value less than \$3,000 may be accepted by a principal or department head based on the criteria listed in Board Policy 7.052."	<p>Response: "Donations under \$3000.00 will be documented on the District 'Donation' form."</p> <p>Principal Responsible: Dr. Clay Carmichael</p>

Finding		Handbook Policy	Management's Response
4	Bank Reconciliation		
1 outstanding check on bank reconciliation was dated prior to 2015.		Section 6.06(a): "Any outstanding unpaid checks carried on the bank reconciliation dated more than one year prior to year-end is unclaimed property. According to the Florida Department of Financial Services, 'Unclaimed property is intangible property held by a business or governmental entity (holder) that belongs to a missing owner. Property is presumed abandoned and is required to be reported and remitted to the State of Florida at the end of a dormancy period...'"	<p>Response: "Awaiting Unclaimed Property Letter from the check writer. As soon as received this outstanding check will be removed from bank reconciliation."</p> <p>Principal Responsible: Dr. Clay Carmichael</p>

SCHOOL: PONTE VEDRA HIGH SCHOOL

Finding		Handbook Policy	Management's Response
1	Monies Collected Form		
Cash receipts were not issued for 1 of 5 receipts selected for testing.	Section 4.01(b)(iii) states a cash receipt must be issued for all monies received of \$10.00 or more.	<p>Response: "All personnel have been briefed on ensuring a receipt is written for all collections \$10 and above. Each receipt is verified during deposit verification."</p> <p>Principal Responsible: Steve McCormick</p>	

Finding		Handbook Policy	Management's Response
2	Fundraisers		
1 fundraiser was not properly recorded on the District "Fundraising Activity" form.	Section 4.05(g): "All fundraising requests shall be documented on a District authorized Fundraising Activity form accompanied by the District authorized supporting Fundraising Checklist."	<p>Response: "Fundraising forms are completed for all events prior to event. A donation form is completed for all donation that may be received during event."</p> <p>Principal Responsible: Steve McCormick</p>	

Finding		Handbook Policy	Management's Response
3	Tickets		
Ticket Roll selected for testing did not have a "Ticket Control Sheet".	Section 4.04(a): "... A Ticket Control Sheet should be used to provide for ticket accountability and detection of missing tickets. See Appendix II, Exhibit 16, for the Ticket Control Sheet form allowable by the District. The Ticket Control Sheet contains information on the number of tickets on hand and used, and the related event descriptions. A separate Ticket Control Sheet should be used for each roll of tickets on hand."	<p>Response: "Ticket Control Sheets from Appendix II, Exhibit 16 have been started for each roll of tickets. Each ticket is being tracked for accountability."</p> <p>Principal Responsible: Steve McCormick</p>	

SCHOOL: PVPV RAWLINGS ELEMENTARY

Finding		Handbook Policy	Management's Response
1	Authorization of Expenditures/Disbursements		
	2 of 5 disbursements selected for testing indicated the purchase was made prior to Principal's approval on Purchase Requisition Form.	Section 5.02(a)(i): "A person requesting disbursement prepares the top section of the Purchase Requisition form, which must be authorized by the principal prior to the purchase commitment."	<p>Response: "Pursuant to Section 5.02(a)(1), Purchase Requisition forms will be authorized by the principal prior to purchase commitment."</p> <p>Principal Responsible: Kathleen Furness</p>

Finding		Handbook Policy	Management's Response
2	Donations		
	During testing of donations, RSM noted 4 of 28 donations were not documented on the District "Donation" form.	<p>Article XI: "The donation information and request for approval should be documented on the District approved Donation Form [...]"</p> <p>2. Proposed gifts of money, supplies, equipment or other personal property of a value between \$3,000 and \$9,999 must be approved by the Superintendent. Gifts accepted in the \$3,000 to \$9,999 category will be reported to the School Board by the Superintendent in a monthly report.</p> <p>3. Gifts of money, supplies, equipment or other personal property of a value less than \$3,000 may be accepted by a principal or department head based on the criteria listed in Board Policy 7.052.</p>	<p>Response: "Pursuant to Article XI, all donations will be approved using the District donation approval form."</p> <p>Principal Responsible: Kathleen Furness</p>

Finding		Handbook Policy	Management's Response
3	Repeat	Extended Day	
	The student selected for testing attended prior to the school receiving payment for its services on multiple occasions.	Section 3.01(g)(ii) states that "All fees for student participation in the Extended Day program must be paid in advance prior to the child's attendance in the related session. Failure to collect fees in advance of providing services is contrary to the Constitution of the State of Florida, Article VII, Section 10."	<p>Response: "Pursuant to Article VII, Section 10, every effort is made to collect our fees in advance of attendance. We have moved the due date to the 10th of the month to give a 5 day grace period as payments are due on the 15th."</p> <p>Principal Responsible: Kathleen Furness</p>

SCHOOL: PVPV RAWLINGS ELEMENTARY (CONTINUED)

Finding		Handbook Policy	Management's Response
4	Extended Day		
Extended Day fees were not collected in accordance with fee schedule. During the fiscal year ended June 30, 2016, late fees were only imposed 3 out of the 7 times they should have been imposed.	Section 3.01(g)(viii): "Fees must be reconciled with attendance records and balanced monthly."	<p>Response: "The fee schedule for this year has been adjusted to insure the due dates for fees are prior to care provided. This year's fee schedule is attached. Late fees will no longer be waived for hardship to pay on time."</p> <p>Principal Responsible: Kathleen Furness</p>	

Finding		Handbook Policy	Management's Response
5	Extended Day		
Principal did not perform quarterly audits throughout the school year.	Section 3.01(g)(viii)(b): "The principal is required to perform the following monitoring procedures: Sample audit attendance sheets and schedule of fees charged and fees paid quarterly. This quarterly audit will be documented by principal, including sign-off, date of review, names of students tested for accuracy of fees charged and paid, and results of audit."	<p>Response: "We used the same quarterly report we have used for the past several years. The Quarterly Report will be revamped according to Article III, VII, a/b in the Internal Accounts Handbook."</p> <p>Principal Responsible: Kathleen Furness</p>	

SCHOOL: RB HUNT ELEMENTARY

Finding		Handbook Policy	Management's Response
1	Extended Day		
	The student selected for testing attended prior to the school receiving payment for its services on multiple occasions.	Section 3.01(g)(ii) states that "All fees for student participation in the Extended Day program must be paid in advance prior to the child's attendance in the related session. Failure to collect fees in advance of providing services is contrary to the Constitution of the State of Florida, Article VII, Section 10."	<p>Response: "We make every effort to collect all monies due before extended day care service is provided. We even collect monies in July for the upcoming school year. Unfortunately there may have been times that students are still left at school when parent is not current. We make every attempt to contact them and get them current, but the bottom line is that we care for children as they are a priority."</p> <p>Principal Responsible: Amanda Garman</p>

SCHOOL: RJ MURRAY MIDDLE SCHOOL

Finding		Handbook Policy	Management's Response
1	Cash Receipts		
Based on bookkeeper signature date on Report of Monies Collected, 3 of 5 receipts were not remitted to bookkeeper the day the funds were collected.	Section 4.02(f): "All funds collected and supporting Report of Monies Collected shall be delivered to the bookkeeper on the day of collection."	Section 4.03 (a): "All money collected must be deposited into the checking account via School Board approved courier service as frequently as feasible or as dictated by sound business practices. In any event, funds collected must be deposited within five working days of receipt, whereas working days are defined as District working days and receipts is defined as original collection. All monies on hand prepared for deposit during scheduled courier service pick-up dates should be given to the courier service that day. "	Response: "Every attempt is made to follow the Internal Accounts Handbook policy regarding the remittance and collection of receipts and monies collected forms. We discussed the appropriate procedures for remittance/ collection of receipts and monies collected forms to ensure deposits are made timely. In the future, this process will be set forth to ensure compliance with the Internal Accounts Handbook." Principal Responsible: Tom Schwarm
As a result, the deposits were not made timely.			

Finding		Handbook Policy	Management's Response
2	Cash Disbursements		
The voided check selected for testing was not properly defaced nor was the signature area mutilated.	Section 6.07(a): "If the check was misprinted or should otherwise be voided prior to issuance, the check should be defaced, marked as voided, and maintained on file."	Redbook: "Voided Check – A check that has been declared void. A check on which an error has been made in writing, such as an incorrect amount, signature, or a discrepancy in the information included. The check is made void by mutilating the signature space and the check is retained."	Response: "Every attempt is made to follow the Internal Accounts Handbook policy regarding the appropriate defacing of voided checks. We discussed the appropriate procedures for defacing voided checks. In the future, this process will be set forth to ensure compliance with the Internal Accounts Handbook." Principal Responsible: Tom Schwarm

SCHOOL: SEBASTIAN MIDDLE SCHOOL

Finding		Handbook Policy	Management's Response
1	Cash Disbursements		
Check exceeded the purchase order amount by more than 10%.	Section 5.02(a)(ii): "The bookkeeper should review invoices prior to processing a check. The total amount on the invoice (goods, services and shipping) shall not exceed more than 10% of the authorized requested amount on the form [...]"	<p>Response: "All purchases will have the required 'Purchase Requisition Form' signed by the Principal and reviewed by the Bookkeeper, prior to the expenditure, ensuring the amount on the invoice does not exceed more than 10%."</p> <p>Principal Responsible: Wayne King</p>	

Finding		Handbook Policy	Management's Response
2	Fundraisers and Chart of Accounts		
Multiple donations/fundraisers were coded interchangeably resulting in missing fundraiser forms.	<p>The District provides a chart of accounts along with a listing of object codes to be used for receipts and disbursements. Proper object codes should be used to ensure revenue and expenditure activity is properly stated.</p> <p>Section 4.05(g): "All fundraising requests shall be documented on a District authorized Fundraising Activity form accompanied by the District authorized supporting Fundraising Checklist."</p>	<p>Response: "Proper Procedures are in place to ensure all fundraiser events are approved in advance and documented on the required District authorized supporting Fundraising Checklist. Every attempt will be made to ensure that the proper object codes are used for both revenue and disbursements."</p> <p>Principal Responsible: Wayne King</p>	

Finding		Handbook Policy	Management's Response
3	Extended Day		
Principal did not perform quarterly audits.	Section 3.01(g)(viii)(b): "The principal is required to perform the following monitoring procedures: Sample audit attendance sheets and schedule of fees charged and fees paid quarterly. This quarterly audit will be documented by principal, including sign-off, date of review, names of students tested for accuracy of fees charged and paid, and results of audit."	<p>Response: "Audits will be performed on quarterly basis by the Principal and documented to ensure that the information is correct."</p> <p>Principal Responsible: Wayne King</p>	

SCHOOL: SEBASTIAN MIDDLE SCHOOL (CONTINUED)

Finding		Handbook Policy	Management's Response
4	Extended Day		
Monthly reconciliations between QuickBooks and Internal Accounts were not performed for the school year.	Section 3.01(g)(viii)(a): "The principal is required to perform the following monitoring procedures: Review the attendance schedules, Extended Day revenue schedules, and School accounting system revenue reports, and resolve any variances monthly. This monthly review will be documented by principal, including sign-off and date of review."	<p>Response: "Principal will review the attendance sheets, schedules and school accounting system revenue reports and resolve any variances monthly. A monthly review will be documented by Principal, including sign-off and date of review."</p> <p>Principal Responsible: Wayne King</p>	

Finding		Handbook Policy	Management's Response
5	Extended Day		
The student selected for testing had late payments which resulted in the student attending the extended day program prior to payment. RSM also noted the student had an outstanding balance as of the audit date.	Section 3.01(g)(ii): "All fees for student participation in the Extended Day program must be paid in advance prior to the child's attendance in the related session. Failure to collect fees in advance of providing services is contrary to the Constitution of the State of Florida, Article VII, Section 10."	<p>Response: "Principal will ensure all fees for student participation in the Extended Day program are paid in advance prior to the child's attendance."</p> <p>Principal Responsible: Wayne King</p>	

SCHOOL: SOUTH WOODS ELEMENTARY

Finding		Handbook Policy	Management's Response
1	Monies Collected Form		
1 of 5 receipts selected for testing did not have teacher signature.	Section 4.01(a)(iv): "The Report of Monies Collected Form shall show: (a) Receipt number (b) Actual date collected by the teacher/sponsor (c) Signature of the teacher/sponsor responsible for collecting the money (d) Signature of bookkeeper (e) Date monies were received from the teacher/sponsor and verified by the secretary/bookkeeper [...]"	<p>Response: "I will be sure to have South Woods staff and bookkeeper make sure to have each receipt signed and follow the handbook policy on issuing cash receipts."</p> <p>Principal Responsible: Randy Kelley</p>	

Finding		Handbook Policy	Management's Response
2	Extended Day		
The student selected for testing attended prior to paying for services on multiple occasions.	Section 3.01(g)(ii): "All fees for student participation in the Extended Day program must be paid in advance prior to the child's attendance in the related session. Failure to collect fees in advance of providing services is contrary to the Constitution of the State of Florida, Article VII, Section 10."	<p>Response: "I stated to parents when registering students for Extended Day program at South Woods Elementary that including the registration fee they would be responsible for paying one week in advance for the program. I also stated that failure to collect Extended Day fees in advance would result in not being able to participate in the Extended Day program."</p> <p>Principal Responsible: Randy Kelley</p>	

Finding		Handbook Policy	Management's Response
3	Extended Day		
Quarterly Principal audits were not performed for all four quarters.	Section 3.01(g)(viii)(b): "The principal is required to perform the following monitoring procedures: Sample audit attendance sheets and schedule of fees charged and fees paid quarterly. This quarterly audit will be documented by principal, including sign-off, date of review, names of students tested for accuracy of fees charged and paid, and results of audit."	<p>Response: "I will reinforce quarterly Principal audits and will sign each one."</p> <p>Principal Responsible: Randy Kelley</p>	

SCHOOL: SOUTH WOODS ELEMENTARY (CONTINUED)

Finding		Handbook Policy	Management's Response
4	Chart of Accounts		
<p>During testing of fundraising activity and donations, RSM noted not all funds received as a result of these activities were coded correctly.</p> <p>As a result, RSM noted donations and fundraising events not documented on the District "Donation" and "Fundraising Activity" forms, respectively.</p>		<p>The District provides a chart of accounts along with a listing of object codes to be used for receipts and disbursements. Proper object codes should be used to ensure revenue and expenditure activity is properly stated.</p> <p>Section 4.05(g): "All fundraising requests shall be documented on a District authorized Fundraising Activity form accompanied by the District authorized supporting Fundraising Checklist.</p>	<p>Response: "The proper object code will be used for donations/fundraisers. Each donation/fundraiser will be documented on the District authorized form."</p> <p>Principal Responsible: Randy Kelley</p>

Finding		Handbook Policy	Management's Response
5	Repeat	Bank Reconciliation	
<p>4 outstanding checks on bank reconciliation were dated prior to 2015.</p>		<p>Section 6.06(a): "Any outstanding unpaid checks carried on the bank reconciliation dated more than one year prior to year-end is unclaimed property. According to the Florida Department of Financial Services, 'Unclaimed property is intangible property held by a business or governmental entity (holder) that belongs to a missing owner. Property is presumed abandoned and is required to be reported and remitted to the State of Florida at the end of a dormancy period...'"</p>	<p>Response: "My secretary/bookkeeper will make sure to follow up by sending out District provided unclaimed property letters to keep check on outstanding checks. Unclaimed property will be presumed abandoned and will be reported to the State of Florida."</p> <p>Principal Responsible: Randy Kelley</p>

SCHOOL: ST. JOHNS TECHNICAL HIGH SCHOOL

Finding		Handbook Policy	Management's Response
1	Repeat	Chart of Accounts	
During testing of donations, RSM noted a grant which was incorrectly coded as a donation.		The District provides a chart of accounts along with a listing of object codes to be used for receipts and disbursements. Proper object codes should be used to ensure revenue and expenditure activity is properly stated.	<p>Response: "We will refer to the chart of accounts when submitting object codes to make sure we are submitting to the correct activity."</p> <p>Principal Responsible: Cynthia Williams</p>

Finding		Handbook Policy	Management's Response
2		Fundraisers	
During testing of fundraising activity, RSM noted 1 of 21 fundraising events was not documented on the District "Fundraising Activity" form.		Section 4.05(g): "All fundraising requests shall be documented on a District authorized Fundraising Activity form accompanied by the District authorized supporting Fundraising Checklist."	<p>Response: "We will make sure all sponsors will complete and return all fundraising forms to the bookkeeper when the event has ended."</p> <p>Principal Responsible: Cynthia Williams</p>

Finding		Handbook Policy	Management's Response
3		Bank Reconciliation	
1 outstanding check on bank reconciliation was dated prior to 2015.		Section 6.06(a): "Any outstanding unpaid checks carried on the bank reconciliation dated more than one year prior to year-end is unclaimed property. According to the Florida Department of Financial Services, 'Unclaimed property is intangible property held by a business or governmental entity (holder) that belongs to a missing owner. Property is presumed abandoned and is required to be reported and remitted to the State of Florida at the end of a dormancy period...'"	<p>Response: "We will submit this check to unclaimed property."</p> <p>Principal Responsible: Cynthia Williams</p>

SCHOOL: SWITZERLAND POINT MIDDLE SCHOOL

Finding		Handbook Policy	Management's Response
1	Monies Collected Form		
	1 of 5 deposits selected for testing did not remain intact. Cash total and check total from the report of monies collected did not agree to the deposit slip.	Redbook: "Intact, or Deposit Intact – The practice in which money is presented to a bank or bookkeeper for the credit of the school's internal fund in the same form as received. This means that any receipt of funds in the form of cash shall be deposited as cash. The cashing of a check from funds on hand would be a violation of this concept, as would be the substitution of a check for cash."	Response: "Deposits will be secured more properly, so they will remain intact. The cash total and check total from the report of monies collected will agree on future deposits." Principal Responsible: Lisa Kunze

Finding		Handbook Policy	Management's Response
2	Fundraisers and Chart of Accounts		
	During testing of donations, RSM noted 3 fundraising events which were erroneously coded as donations. As a result of the error, the fundraising events were not documented on the District "Fundraising Activity" form.	The District provides a chart of accounts along with a listing of object codes to be used for receipts and disbursements. Proper object codes should be used to ensure revenue and expenditure activity is properly stated. Section 4.05(g): "All fundraising requests shall be documented on a District Authorized Fundraising Activity form accompanied by the District authorized supporting Fundraising Checklist."	Response: "Fundraisers will not be coded as donations." Principal Responsible: Lisa Kunze

Finding		Handbook Policy	Management's Response
3	Fundraisers		
	During our testing of fundraising activity, RSM noted 5 of the 10 Fundraising Activity forms were not finalized or approved by the Principal after the fundraising event was over.	Section 3.01(b)(vi): "A financial report shall be filed with the principal at the close of each fundraising activity, in accordance with Section 4.05 of this handbook. To accommodate collection of data for this report, a separate account for the activity may be established. The organization sponsor shall participate, along with the bookkeeper, in the designation of transactions to be recorded in each of the organization's accounts."	Response: "Fundraising report forms will be completed before and after each fundraiser to include signature of the principal." Principal Responsible: Lisa Kunze

Finding		Handbook Policy	Management's Response
4	Tickets		
	RSM noted two tickets which were unaccounted for in the ticket roll selected for testing. The Ticket Control Sheet did not agree to the Report of Tickets Sold.	Section 4.04(a)(x): "The bookkeeper shall verify the accuracy of the ticket sales documentation ..."	Response: "All tickets will be accounted for on the ticket control sheet." Principal Responsible: Lisa Kunze

SCHOOL: TIMBERLIN CREEK ELEMENTARY SCHOOL

Finding		Handbook Policy	Management's Response
1	Frequency of Deposits		
1 of 5 cash receipts selected for testing was not deposited in a timely manner.	<p>Section 4.02(f): "All funds collected and supporting Report of Monies Collected shall be delivered to the bookkeeper on the day of collection."</p> <p>Section 4.03 (a): "All money collected must be deposited into the checking account via School Board approved courier service as frequently as feasible or as dictated by sound business practices. In any event, funds collected must be deposited within five working days of receipt, whereas working days are defined as District working days and receipts is defined as original collection. All monies on hand prepared for deposit during scheduled courier service pick-up dates should be given to the courier service that day. "</p>	<p>Response: "All staff shall be reminded of the importance of delivering all funds to the bookkeeper on the day of collection. Bookkeeper shall deposit all funds within five working days of receipt."</p> <p>Principal Responsible: Traci Hemingway</p>	

Finding		Handbook Policy	Management's Response
2	Donations		
5 of the 5 donations observed under \$3,000 were not approved using the District donation approval form.	<p>Article XI: "The donation information and request for approval should be documented on the District approved Donation Form [...] Gifts of money, supplies, equipment or other personal property of a value less than \$3,000 may be accepted by a principal or department head based on the criteria listed in Board Policy 7.052."</p>	<p>Response: "Bookkeeper will ensure all documentation is properly completed for donations."</p> <p>Principal Responsible: Traci Hemingway</p>	

Finding		Handbook Policy	Management's Response
3	Chart of Accounts		
The revenue for the fundraiser selected was coded to multiple object codes other than fundraiser.	<p>The District provides a chart of accounts along with a listing of object codes to be used for receipts and disbursements. Proper object codes should be used to ensure revenue and expenditure activity is properly stated.</p>	<p>Response: "Bookkeeper will ensure all coding between donations and commissions are done correctly."</p> <p>Principal Responsible: Traci Hemingway</p>	

SCHOOL: TIMBERLIN CREEK ELEMENTARY SCHOOL (CONTINUED)

Finding		Handbook Policy	Management's Response
4	Bank Reconciliation		
1	outstanding check on bank reconciliation was dated prior to 2015.	Section 6.06(a): "Any outstanding unpaid checks carried on the bank reconciliation dated more than one year prior to year-end is unclaimed property. According to the Florida Department of Financial Services, 'Unclaimed property is intangible property held by a business or governmental entity (holder) that belongs to a missing owner. Property is presumed abandoned and is required to be reported and remitted to the State of Florida at the end of a dormancy period...'"	<p>Response: "With the aid of District Bookkeeper, said outstanding check has been removed from bank reconciliation."</p> <p>Principal Responsible: Traci Hemingway</p>

Finding		Handbook Policy	Management's Response
5	Repeat	Extended Day	
	Extended Day fees were not collected in accordance with fee schedule. During the fiscal year ended June 30, 2016, late fees were not imposed 3 times they should have been imposed for the student selected for testing.	Section 3.01(g)(viii): "Fees must be reconciled with attendance records and balanced monthly."	<p>Response: "Revisions have been made to fee schedule, Policies and Procedures and methods of communication to users. Discussions have been held with Extended Day Coordinator to ensure late fees are charged."</p> <p>Principal Responsible: Traci Hemingway</p>

SCHOOL: VALLEY RIDGE ACADEMY

Finding		Handbook Policy	Management's Response
1	Repeat	Authorization of Expenditures/Disbursements	
Purchase order was missing from 1 of 5 transactions selected for testing.		Section 5.03(e) states, "All disbursements require a system generated purchase order..."	<p>Response: "Every requisition will have a completed PO attached moving forward."</p> <p>Principal Responsible: Sandra McMandon</p>

Finding		Handbook Policy	Management's Response
2	Repeat	Extended Day	
Principal did not perform the required quarterly audits.		Section 3.01(g)(viii)(b): "The principal is required to perform the following monitoring procedures: Sample audit attendance sheets and schedule of fees charged and fees paid quarterly. This quarterly audit will be documented by principal, including sign-off, date of review, names of students tested for accuracy of fees charged and paid, and results of audit."	<p>Response: "New principal will conduct quarterly audits."</p> <p>Principal Responsible: Sandra McMandon</p>

Finding		Handbook Policy	Management's Response
3	Repeat	Extended Day	
The student selected for testing had late payments which resulted in the student attending the extended day program prior to payment.		Section 3.01(g)(ii): "All fees for student participation in the Extended Day program must be paid in advance prior to the child's attendance in the related session. Failure to collect fees in advance of providing services is contrary to the Constitution of the State of Florida, Article VII, Section 10."	<p>Response: "Extended day coordinator will collect payment priors to students attending the program."</p> <p>Principal Responsible: Sandra McMandon</p>

SCHOOL: VALLEY RIDGE ACADEMY (CONTINUED)

Finding		Handbook Policy	Management's Response
4	Extended Day		
Extended Day fees were not collected in accordance with fee schedule. During the fiscal year ended June 30, 2016, late fees were imposed 0 out of the 7 times they should have been imposed.	Section 3.01(g)(viii): "Fees must be reconciled with attendance records and balanced monthly."	<p>Response: "Extended Day coordinator will collect late fees in accordance with fee schedule."</p> <p>Principal Responsible: Sandra McMandon</p>	

Finding		Handbook Policy	Management's Response
5	Chart of Accounts		
During testing of fundraising activity, RSM noted funds related to fundraising events incorrectly coded as other revenue sources.	The District provides a chart of accounts along with a listing of object codes to be used for receipts and disbursements. Proper object codes should be used to ensure revenue and expenditure activity is properly stated.	<p>Response: "Documentation was from 2014-2015 school year. All fundraising guidelines will be in compliance moving forward."</p> <p>Principal Responsible: Sandra McMandon</p>	

SCHOOL: WARDS CREEK ELEMENTARY

Finding		Handbook Policy	Management's Response
1	Extended Day		
Extended Day fees were not collected in accordance with fee schedule. During the fiscal year ended June 30, 2016, late fees were imposed 0 out of the 2 times they should have been imposed.	Section 3.01(g)(viii): "Fees must be reconciled with attendance records and balanced monthly."	<p>Response: "Fees will be collected in advance of service by Extended Day Coordinator or designee. Reconciliation will be done on a monthly basis and reviewed by bookkeeper and Extended Day Coordinator."</p> <p>Principal Responsible: Edie Jarrell</p>	

Finding		Handbook Policy	Management's Response
2	Extended Day		
The student selected for testing had late payments which resulted in the student attending the extended day program prior to payment.	Section 3.01(g)(ii): "All fees for student participation in the Extended Day program must be paid in advance prior to the child's attendance in the related session. Failure to collect fees in advance of providing services is contrary to the Constitution of the State of Florida, Article VII, Section 10."	<p>Response: "Extended day has revised their policy and calendar so this should not be an issue going forward."</p> <p>Principal Responsible: Edie Jarrell</p>	

Finding		Handbook Policy	Management's Response
3	Chart of Accounts		
During testing of fundraising activity, RSM noted 1 of the 7 fundraising events was incorrectly coded as another revenue source.	The District provides a chart of accounts along with a listing of object codes to be used for receipts and disbursements. Proper object codes should be used to ensure revenue and expenditure activity is properly stated.	<p>Response: "Bookkeeper will run and review an Itemized Transaction on fundraiser before closing out the project."</p> <p>Principal Responsible: Edie Jarrell</p>	

SCHOOL: WD HARTLEY ELEMENTARY

Finding		Handbook Policy	Management's Response
1	Donations		
	During testing of donations, RSM noted 3 of the six donations under \$3,000 were not documented on the District "Donation" form.	Article XI: "The donation information and request for approval should be documented on the District approved Donation Form [...] Gifts of money, supplies, equipment or other personal property of a value less than \$3,000 may be accepted by a principal or department head based on the criteria listed in Board Policy 7.052."	<p>Response: "Even though we attained the principal's approval through e-mail, we did fail to use the form. We will make that correction and be sure to complete a form for every donation."</p> <p>Principal Responsible: Joy Taylor</p>

Finding		Handbook Policy	Management's Response
2	Donations		
	During testing of fundraising activity, RSM noted the one fundraising event was not documented on the District "Fundraising Activity" form.	Section 4.05(g): "All fundraising requests shall be documented on a District authorized Fundraising Activity form accompanied by the District authorized supporting Fundraising Checklist."	<p>Response: "Donations were taken to raise funds for the Safety Patrols. Our original plan was to accept this as donations so we did not complete the fundraiser paperwork. In the future we will make sure all paperwork is completed."</p> <p>Principal Responsible: Joy Taylor</p>

SCHOOL: THE WEBSTER SCHOOL

Finding	Handbook Policy	Management's Response
<p>1</p> <p>During testing of fundraising activity and donations, we noted 2 grants incorrectly coded as donations and 2 fundraising events incorrectly coded as other revenues.</p> <p>RSM also noted a donation not documented on the District Donation form.</p>	<p>Donations and Chart of Accounts</p> <p>“The District provides a chart of accounts along with a listing of object codes to be used for receipts and disbursements. Proper object codes should be used to ensure revenue and expenditure activity is properly stated.</p> <p>Article XI: ““The donation information and request for approval should be documented on the District approved Donation Form [...] Gifts of money, supplies, equipment or other personal property of a value less than \$3,000 may be accepted by a principal or department head based on the criteria listed in Board Policy 7.052.”““</p>	<p>Response: “Ms. Witt and I have reviewed the audit findings stated and the provided recommendations. We will follow these and adhere to the District policy moving forward.”</p> <p>Principal Responsible: Bethany Nelson-Mitidieri</p>