

October 23, 2020

To the Honorable Members of the School  
Board of St. Johns County, Florida

We have audited the financial statement of the School District of St. Johns County, Florida School Internal Funds (School Internal Funds) as of and for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under U.S. generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated April 20, 2020. Professional standards also require that we communicate to you the following information related to our audit.

## **Significant Audit Findings**

### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School Internal Funds are described in Note 1 to the financial statement. No new accounting policies were adopted and the application of existing policies was not changed during 2020. We noted no transactions entered into by the School Internal Funds during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no such misstatements.

### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated October 23, 2020.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School Internal Funds' financial statement or a determination of the type of auditor's opinion that may be expressed on that statement, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School Internal Funds' auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

#### **Other Matters**

With respect to the supplementary information accompanying the financial statement, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statement. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statement or to the financial statement itself.

#### **Restriction on Use**

This information is intended solely for the use of the honorable members and management of the School District of St. Johns County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "Cheryl Behrman LLP". The signature is written in a cursive, flowing style.

# **ST. JOHNS COUNTY SCHOOL DISTRICT INTERNAL ACCOUNTS**

FINANCIAL STATEMENT AND  
SUPPLEMENTAL SCHEDULE

*For the Year Ended June 30, 2020*

*And Reports of Independent Auditor*

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**INTERNAL ACCOUNTS**  
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## **Report of Independent Auditor**

The School Board of St. Johns County, Florida  
St. Augustine, Florida

### **Report on the Financial Statements**

We have audited the accompanying statement of changes in fiduciary assets and liabilities – cash basis of the School District of St. Johns County, Florida (the "District") School Internal Funds as of and for the year ended June 30, 2020 and the related note to the financial statement, which comprise the basic financial statement, as listed in the table of contents.

### ***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the cash basis of accounting described in Note 1; this included determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstance. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the fiduciary assets and liabilities of the District School Internal Funds as of June 30, 2020, and the changes in fiduciary assets and liabilities for the year then ended in accordance with the cash basis of accounting, as described in Note 1.

### ***Emphasis of Matter***

As discussed in Note 1, the financial statement presents only the School Internal Funds and does not purport to, and does not, present fairly the financial position and results of operations of the District as of June 30, 2020, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

As described in Note 1, this financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### ***Other Matters***

Our audit was conducted for the purpose of forming an opinion on the financial statement that comprises the District School Internal Funds' basic financial statement. The accompanying supplemental combining schedule of changes in total asset balances by activity – cash basis for the year ended June 30, 2020 is presented for purposes of additional analysis and is not a required part of the basic financial statement.

The combining schedule of changes in total asset balances by activity – cash basis is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining schedule of changes in total asset balances by activity – cash basis is fairly stated in all material respects in relation to the basic financial statement as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2020 on our consideration of the District's School Internal Funds internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's School Internal Funds' internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's School Internal Funds' internal controls over financial reporting and compliance.

A handwritten signature in black ink, appearing to read "Cheryl Behrman" followed by a stylized monogram or initials.

Orlando, Florida  
October 23, 2020

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**INTERNAL ACCOUNTS AGENCY FUND**  
**STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES - CASH BASIS**

*YEAR ENDED JUNE 30, 2020*

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	<u>July 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2020</u>
<b>Assets</b>				
Cash and cash equivalents	<u>\$ 4,742,650</u>	<u>\$ 13,800,171</u>	<u>\$ 13,554,203</u>	<u>\$ 4,988,618</u>
<b>Total assets</b>	<u><u>\$ 4,742,650</u></u>	<u><u>\$ 13,800,171</u></u>	<u><u>\$ 13,554,203</u></u>	<u><u>\$ 4,988,618</u></u>
<b>Liabilities</b>				
Internal accounts payable	<u>\$ 4,742,650</u>	<u>\$ 13,800,171</u>	<u>\$ 13,554,203</u>	<u>\$ 4,988,618</u>
<b>Total liabilities</b>	<u><u>\$ 4,742,650</u></u>	<u><u>\$ 13,800,171</u></u>	<u><u>\$ 13,554,203</u></u>	<u><u>\$ 4,988,618</u></u>

**ST. JOHNS COUNTY SCHOOL DISTRICT  
INTERNAL ACCOUNTS AGENCY FUND  
NOTE TO THE FINANCIAL STATEMENT**

*JUNE 30, 2020*

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**Note 1 - Summary of significant accounting policies**

**General description** - The governing body of the St. Johns County School District (the District) is composed of five members (the Board). The Superintendent is the executive officer. Although the District is considered a separate entity for financial reporting purposes, it is part of the State system of public education under the general direction and control of the State Board of Education as prescribed by Article IX of the State Constitution. State Statutes and State Board of Education Regulations also govern the District. Pursuant to State law, the Superintendent is responsible for keeping records and accounts of all financial transactions in the manner prescribed by the State Board of Education.

The accompanying financial statement includes the balances relating exclusively to the Internal Accounts agency fund of the public schools within the St. Johns County, Florida school system, as described below. The financial statement does not include any other fiduciary net position of the District. Therefore the accompanying financial statement does not purport to, and does not present fairly the total fiduciary net position or the financial position of the District as of June 30, 2020, in conformity with the cash basis of accounting.

**Internal funds** - The Board is responsible for the administration of certain monies collected at various schools in connection with school and student organization activities. These monies are commonly described as internal funds or Internal Accounts and are subject to State Board of Education Rules as set forth in Section 6A-1.001, Florida Administrative Code, and Chapter 8, School Internal Funds, Financial and Program Cost Accounting and Reporting for Florida Schools. The financial activities of the Internal Accounts are reported in agency funds in the basic financial statements of the District.

**Basis of accounting and reporting** - In accordance with Florida Statutes, the District accounts for its student activity accounts (Internal Accounts) in an agency fund. The operations of the schools' Internal Accounts are accounted for with a separate set of self-balancing accounts that comprise each school or activity's assets, liabilities, additions and deductions. The accompanying financial statement is maintained on a cash basis. Therefore, accounts receivables and payables, which would be recognized under accounting principles generally accepted in the United States of America, and which may be material in amount, are not recognized in the accompanying financial statement. An agency fund is custodial in nature and does not measure results of operations.

**Cash and cash equivalents** - Cash and cash equivalents include cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

**Custodial credit risk** - Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, an entity will not be able to recover its deposits that are in the possession of an outside party. The District's deposits with financial institutions are held in public depositories pursuant to Florida Statutes Chapter 280, Florida Security for Public Deposits Act. Under the Act, all qualified public depositories are required to pledge eligible collateral having a market value equal to or greater than the average daily or monthly balance of all public deposits, multiplied by the depository's collateral pledging level. Any losses to public deposits are covered by applicable deposit insurance, sale of securities pledged as collateral, and, if necessary, assessments against other qualified public depositories of the same type as the depository in default.



**SUPPLEMENTAL SCHEDULE AND OTHER  
REPORT OF INDEPENDENT AUDITOR**

**ST. JOHNS COUNTY SCHOOL DISTRICT****INTERNAL ACCOUNTS AGENCY FUND****COMBINING SCHEDULE OF CHANGES IN TOTAL ASSET BALANCES BY ACTIVITY - CASH BASIS***FOR THE YEAR ENDED JUNE 30, 2020*

<b>School/Location</b>	<b>Balance July 1, 2019</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance June 30, 2020</b>
Bartram Trail High	\$ 363,981	\$ 990,119	\$ 971,189	\$ 382,911
Creekside High	478,245	756,176	711,409	523,012
Crookshank Elementary	27,270	195,498	193,413	29,355
Cunningham Creek Elementary	34,874	372,354	364,771	42,457
District Designated Accounts	279,039	365,750	289,984	354,805
Durbin Creek Elementary	62,911	538,456	530,744	70,623
First Coast Technical College	-	18,273	167	18,106
Freedom Crossing Academy	36,156	145,794	131,502	50,448
Fruit Cove Middle	82,067	273,837	255,032	100,872
Gaines Alternative (at Hamblen)	23,624	15,158	7,379	31,403
Gamble Rogers Middle	63,409	406,136	375,517	94,028
Hicory Creek Elementary	47,010	377,537	382,843	41,704
Julington Creek Elementary	64,300	574,352	579,142	59,510
Ketterlinus Elementary	18,787	199,983	174,589	44,181
Landrum Middle	131,124	134,859	141,952	124,031
Liberty Pines Academy	150,365	782,374	831,156	101,583
Mill Creek Academy	26,456	338,386	324,335	40,507
Nease High	623,921	844,487	863,734	604,674
Ocean Palms Elementary	12,899	348,701	346,210	15,390
Osceola Elementary	37,363	142,426	146,629	33,160
Otis Mason Elementary	67,632	287,799	291,503	63,928
Pacetti Bay Middle	85,637	277,089	253,891	108,835
Palencia Elementary	69,571	184,786	177,231	77,126
Palm Valley Academy	27,866	150,628	135,146	43,348
Patriot Oaks Academy	46,437	540,889	536,960	50,366
Pedro Menendez High	145,526	277,637	232,464	190,699
Picolata Crossing Elementary	31,533	115,190	100,394	46,329
Ponte Vedra High	450,769	622,504	599,826	473,447
PVPV/Rawlins Elementary	36,507	435,993	415,180	57,320
RB Hunt Elementary	76,430	312,332	311,297	77,465
RJ Murray Middle	19,325	77,078	68,847	27,556
Sebastian Middle	42,361	81,833	79,079	45,115
South Woods Elementary	53,724	101,223	111,986	42,961
St. Augustine High	231,504	361,614	424,443	168,675
St. Johns Technical High	18,609	35,297	31,533	22,373
Switzerland Point Middle	181,699	336,650	363,749	154,600
The Webster School Elementary	40,877	24,782	25,245	40,414
Timberlin Creek Elementary	236,736	893,218	902,414	227,540
Valley Ridge Academy	119,150	386,534	375,756	129,928
Wards Creek Elementary	62,471	320,446	313,535	69,382
WD Hartley Elementary	134,485	155,993	182,027	108,451
<b>Total assets</b>	<b>\$ 4,742,650</b>	<b>\$ 13,800,171</b>	<b>\$ 13,554,203</b>	<b>\$ 4,988,618</b>

**Report of Independent Auditor on Internal Control Over  
Financial Reporting and on Compliance and  
Other Matters Based on an Audit of Financial Statements Performed in  
Accordance with *Government Auditing Standards***

The School Board of St. Johns County, Florida  
St. Augustine, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the statement of changes in fiduciary assets and liabilities – cash basis of the School District of St. Johns County, Florida (the "District") School Internal Funds, as of and for the year ended June 30, 2020, and the related note to the financial statement, which comprise the District School Internal Funds' basic financial statement, and have issued our report thereon dated October 23, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered the District's School Internal Funds internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's School Internal Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of the District's School Internal Funds' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's School Internal Funds' financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Cheryl Behrman" followed by a stylized flourish.

Orlando, Florida  
October 23, 2020

**ST. JOHNS COUNTY  
SCHOOL DISTRICT INTERNAL  
ACCOUNTS**

MANAGEMENT LETTER OF SPECIFIC  
SCHOOL FINDINGS

*For the Year Ended June 30, 2020*

The School Board of St. Johns County, Florida  
St. Augustine, Florida

In planning and performing our audit of the financial statement of the School District of St. Johns County, Florida (the "District") School Internal Accounts as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the District's School Internal Accounts' internal control over financial reporting (internal control) as a basis for designing our audit procedures, that are appropriate in the circumstances, for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's School Internal Accounts' internal control. Accordingly, we do not express an opinion on the effectiveness of the District's School Internal Accounts' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

However, during our audit we became aware of certain matters that are opportunities for strengthening internal controls and operating efficiency. Our comments regarding these matters are provided on pages 2 through 42.

We wish to thank the District's finance and accounting personnel and others involved in the conduct of the audit for their courtesy and cooperation.

The purpose of this letter is solely to communicate certain observations that are not considered significant deficiencies or material weaknesses in internal control, but which provide opportunities to improve internal control. Accordingly, this management letter is not suitable for any other purpose.



Orlando, Florida  
October 23, 2020

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Bartram Trail High**

**Repeated comments from prior year:**

- None

**Current year new comments:**

1. A receipt totaling \$185 was recorded incorrectly into the general ledger with an expense object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper revenue object code provided in the School District's chart of accounts should be used to record receipt activity to ensure revenue is properly stated.

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Creekside High**

**Repeated comments from prior year:**

- None

**Current year new comments:**

1. For 1 of the 5 receipts tested totaling \$17,600, the funds were not turned in to the bookkeeper on the same day of collection. As required by Article IV, Section 4.01 of the School Internal Accounts Handbook, all monies collected must be submitted to the bookkeeper on the same day of collection.
2. For 1 of the 5 receipts tested, the pre-numbered receipt from the issued receipt book totaling \$20 was not completed correctly. As required by Article IV, Section 4.02 of the School Internal Accounts Handbook, pre-numbered receipts from the issued receipt book must be completed in ink and must contain enough information to substantiate the Report of Monies Collected form.



**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Crookshank Elementary**

**Repeated comments from prior year:**

1. For 1 of the 2 students selected for Extended Day testing, the school did not receive payment prior to attendance. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, 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.

**Current year new comments:**

- None

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Cunningham Creek Elementary**

**Repeated comments from prior year:**

- None

**Current year new comments:**

1. For 1 of the 5 receipts tested, the pre-numbered receipt from the issued receipt book totaling \$20 was not completed correctly. As required by Article IV, Section 4.02 of the School Internal Accounts Handbook, pre-numbered receipts from the issued receipt book must be completed in ink and must contain enough information to substantiate the Report of Monies Collected form.
2. A purchase requisition was not completed prior to the purchase being made for 1 of the 5 disbursements tested totaling \$890. As required by Article V, Section 5.02 of the School Internal Accounts Handbook, a purchase requisition form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**District Designated Accounts**

**Repeated comments from prior year:**

- None

**Current year new comments:**

1. A receipt totaling \$90 was recorded incorrectly into the general ledger with an expense object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper revenue object code provided in the School District's chart of accounts should be used to record receipt activity to ensure revenue is properly stated.
2. A check totaling \$565 did not contain two authorized signatures. As required by Article II, Section 2.04 of the School Internal Accounts Handbook, two signatures shall be required for all transactions, one of which shall be that of the principal or his/her designee. A copy of the bank signature card of authorized signers shall be kept on file at the school.

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Durbin Creek Elementary**

**Repeated comments from prior year:**

- None

**Current year new comments:**

1. A disbursement totaling \$560 was recorded incorrectly into the general ledger with a revenue object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper expense object code provided in the School District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**First Coast Technical College**

**Repeated comments from prior year:**

- Not applicable, as the internal account did not exist in the prior year.

**Current year new comments:**

- Not applicable, as the internal account was new in the current year and did not have applicable transactions for testing.

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Freedom Crossing Academy**

**Repeated comments from prior year:**

1. For 1 of the 5 receipts tested totaling \$688, the funds were not turned in to the bookkeeper on the same day of collection. As required by Article IV, Section 4.01 of the School Internal Accounts Handbook, all monies collected must be submitted to the bookkeeper on the same day of collection.

**Current year new comments:**

2. A disbursement totaling \$1,388 was recorded incorrectly into the general ledger with a revenue object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper expense object code provided in the School District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Fruit Cove Middle**

**Repeated comments from prior year:**

- None

**Current year new comments:**

1. A check totaling \$53 did not contain two authorized signatures. As required by Article II, Section 2.04 of the School Internal Accounts Handbook, two signatures shall be required for all transactions, one of which shall be that of the principal or his/her designee. A copy of the bank signature card of authorized signers shall be kept on file at the school.
2. Sales tax was not paid on 1 of the 5 fundraiser purchases tested. As required by Article V, Section 5.04 of the School Internal Accounts Handbook, all items purchased for resale are subject to Florida sales tax, unless specifically exempt.

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Gaines Alternative (at Hamblen)**

**Repeated comments from prior year:**

- None

**Current year new comments:**

1. For 1 of the 5 receipts tested totaling \$220, the funds were not turned in to the bookkeeper on the same day of collection. As required by Article IV, Section 4.01 of the School Internal Accounts Handbook, all monies collected must be submitted to the bookkeeper on the same day of collection.



**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Gamble Rogers Middle**

**Repeated comments from prior year:**

- None

**Current year new comments:**

1. A check totaling \$800 did not contain two authorized signatures. As required by Article II, Section 2.04 of the School Internal Accounts Handbook, two signatures shall be required for all transactions, one of which shall be that of the principal or his/her designee. A copy of the bank signature card of authorized signers shall be kept on file at the school.
2. A disbursement totaling \$75,870 was recorded incorrectly into the general ledger with a revenue object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper expense object code provided in the School District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Hickory Creek Elementary**

**Repeated comments from prior year:**

1. Three disbursements totaling \$5,929 were recorded incorrectly into the general ledger with a revenue object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper expense object code provided in the School District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.

**Current year new comments:**

2. Four checks totaling \$239 did not contain two authorized signatures. As required by Article II, Section 2.04 of the School Internal Accounts Handbook, two signatures shall be required for all transactions, one of which shall be that of the principal or his/her designee. A copy of the bank signature card of authorized signers shall be kept on file at the school.
3. The yearbook reconciliation did not reconcile properly to the general ledger. As required by Article IX, Section 9.04 of the School Internal Accounts Handbook, the secretary/bookkeeper should review the yearbook reconciliation for accuracy and completeness.

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Julington Creek Elementary**

**Repeated comments from prior year:**

- None

**Current year new comments:**

1. A receipt totaling \$4,993 was recorded incorrectly into the general ledger with an expense object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper revenue object code provided in the School District's chart of accounts should be used to record receipt activity to ensure revenue is properly stated.
2. A purchase requisition was not completed prior to the purchase being made for 1 of the 5 disbursements tested totaling \$8,254. As required by Article V, Section 5.02 of the School Internal Accounts Handbook, a purchase requisition form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Ketterlinus Elementary**

**Repeated comments from prior year:**

- None

**Current year new comments:**

1. A receipt totaling \$45 was recorded incorrectly into the general ledger with an expense object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper revenue object code provided in the School District's chart of accounts should be used to record receipt activity to ensure revenue is properly stated.
2. For 2 of the 2 students selected for Extended Day testing, the school did not receive payment prior to attendance. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, 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.

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Landrum Middle**

**Repeated comments from prior year:**

- None

**Current year new comments:**

- None

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Liberty Pines Academy**

**Repeated comments from prior year:**

- None

**Current year new comments:**

1. For 1 of the 5 receipts tested totaling \$107, the funds were not turned in to the bookkeeper on the same day of collection. As required by Article IV, Section 4.01 of the School Internal Accounts Handbook, all monies collected must be submitted to the bookkeeper on the same day of collection.

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Mill Creek Academy**

**Repeated comments from prior year:**

- None

**Current year new comments:**

1. Two receipts totaling \$40 were recorded incorrectly into the general ledger with an expense object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper revenue object code provided in the School District's chart of accounts should be used to record receipt activity to ensure revenue is properly stated.
2. For 1 of the 5 ticket sales tested totaling \$330, the funds were not turned in to the bookkeeper timely. As required by Article IV, Section 4.04 of the School Internal Accounts Handbook, all monies collected must be either turned in to the school bookkeeper if monies are collected during school hours or dropped in the school safe if the event occurs after hours.
3. Sales tax was not paid on 1 of the 4 fundraiser purchases tested. As required by Article V, Section 5.04 of the School Internal Accounts Handbook, all items purchased for resale are subject to Florida sales tax, unless specifically exempt.

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Nease High**

**Repeated comments from prior year:**

- None

**Current year new comments:**

- None



**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Ocean Palms Elementary**

**Repeated comments from prior year:**

- None

**Current year new comments:**

1. A disbursement totaling \$180 was recorded incorrectly into the general ledger with a revenue object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper expense object code provided in the School District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Osceola Elementary**

**Repeated comments from prior year:**

- None

**Current year new comments:**

1. A receipt totaling \$1,000 was recorded incorrectly into the general ledger with an expense object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper revenue object code provided in the School District's chart of accounts should be used to record receipt activity to ensure revenue is properly stated.
2. A check totaling \$51 did not contain two authorized signatures. As required by Article II, Section 2.04 of the School Internal Accounts Handbook, two signatures shall be required for all transactions, one of which shall be that of the principal or his/her designee. A copy of the bank signature card of authorized signers shall be kept on file at the school.

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Otis Mason Elementary**

**Repeated comments from prior year:**

1. For 1 of the 5 receipts tested totaling \$6,320, funds were not deposited within five working days of receipt. As required by Article IV, Section 4.03 of the School Internal Accounts Handbook, all funds collected must be deposited no later than five working days after receipt.

**Current year new comments:**

2. Sales tax was not paid on 1 of the 5 fundraiser purchases tested. As required by Article V, Section 5.04 of the School Internal Accounts Handbook, all items purchased for resale are subject to Florida sales tax, unless specifically exempt.
3. Purchase requisitions were not completed prior to the purchase being made for 2 of the 5 disbursements tested totaling \$17,034. As required by Article V, Section 5.02 of the School Internal Accounts Handbook, a purchase requisition form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.
4. A disbursement totaling \$545 was recorded incorrectly into the general ledger with a revenue object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper expense object code provided in the School District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.
5. Extended Day fees for one month tested were not remitted timely to the District Finance Office. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, all 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.

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Pacetti Bay Middle**

**Repeated comments from prior year:**

- None

**Current year new comments:**

- None

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Palencia Elementary**

**Repeated comments from prior year:**

- None

**Current year new comments:**

- None

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Palm Valley Academy**

**Repeated comments from prior year:**

1. Two disbursements totaling \$356 were recorded incorrectly into the general ledger with a revenue object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper expense object code provided in the School District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.

**Current year new comments:**

2. Proper approval was not provided for 3 of the 3 journal entries tested. As required by Article VI, Section 6.03 of the School Internal Accounts Handbook, a journal entry form is required to be signed off by the principal and the person preparing the journal entry.
3. The transfer form was not completed for 1 of the 1 transfers tested. As required by Article IV, Section 6.03 of the School Internal Accounts Handbook, the standard transfer form is required to be completed and signed by the principal and both parties requesting the transfer.

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Patriot Oaks Academy**

**Repeated comments from prior year:**

- None

**Current year new comments:**

1. For 1 of the 2 students selected for Extended Day testing, late fees were not assessed or collected for payments not received in accordance with the program's fee schedule. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the Extended Day program shall be responsible for collection of late fees when prepayment schedules are not met.

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Pedro Menendez High**

**Repeated comments from prior year:**

- None

**Current year new comments:**

1. A receipt totaling \$2,000 was recorded incorrectly into the general ledger with an expense object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper revenue object code provided in the School District's chart of accounts should be used to record receipt activity to ensure revenue is properly stated.
2. Sales tax was not paid on 2 of the 5 fundraiser purchases tested. As required by Article V, Section 5.04 of the School Internal Accounts Handbook, all items purchased for resale are subject to Florida sales tax, unless specifically exempt.



**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Picolata Crossing Elementary**

**Repeated comments from prior year:**

- None

**Current year new comments:**

1. Two disbursements totaling \$400 were recorded incorrectly into the general ledger with a revenue object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper expense object code provided in the School District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Ponte Vedra High**

**Repeated comments from prior year:**

- None

**Current year new comments:**

1. Four receipts totaling \$2,615 were recorded incorrectly into the general ledger with an expense object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper revenue object code provided in the School District's chart of accounts should be used to record receipt activity to ensure revenue is properly stated.
2. A disbursement totaling \$35 was recorded incorrectly into the general ledger with a revenue object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper expense object code provided in the School District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.
3. Sales tax was not paid on 1 of the 5 fundraiser purchases tested. As required by Article V, Section 5.04 of the School Internal Accounts Handbook, all items purchased for resale are subject to Florida sales tax, unless specifically exempt.

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**PVPV/Rawlings Elementary**

**Repeated comments from prior year:**

- None

**Current year new comments:**

1. For 2 of the 2 students selected for Extended Day testing, the school did not receive payment prior to attendance. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, 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.

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**RB Hunt Elementary**

**Repeated comments from prior year:**

- None

**Current year new comments:**

- None

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**RJ Murray Middle**

**Repeated comments from prior year:**

- None

**Current year new comments:**

1. Report of Monies Collected (ROMC) forms were not completed correctly for 3 of the 5 ticket sales tested totaling \$1,119. As required by Article IV, Section 4.04 of the School Internal Accounts Handbook, a ROMC is required to be filled out at the end of each event and turned into the bookkeeper or dropped in the school safe if the event occurred after hours.

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Sebastian Middle**

**Repeated comments from prior year:**

- None

**Current year new comments:**

1. Two disbursements totaling \$618 were recorded incorrectly into the general ledger with a revenue object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper expense object code provided in the School District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.
2. For 1 of the 5 receipts tested totaling \$1,160, the funds were not turned in to the bookkeeper on the same day of collection. As required by Article IV, Section 4.01 of the School Internal Accounts Handbook, all monies collected must be submitted to the bookkeeper on the same day of collection.

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**South Woods Elementary**

**Repeated comments from prior year:**

- None

**Current year new comments:**

1. For 1 of the 5 receipts tested totaling \$200, the funds were not turned in to the bookkeeper on the same day of collection. As required by Article IV, Section 4.01 of the School Internal Accounts Handbook, all monies collected must be submitted to the bookkeeper on the same day of collection.
2. A check totaling \$123 did not contain two authorized signatures. As required by Article II, Section 2.04 of the School Internal Accounts Handbook, two signatures shall be required for all transactions, one of which shall be that of the principal or his/her designee. A copy of the bank signature card of authorized signers shall be kept on file at the school.

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**St. Augustine High**

**Repeated comments from prior year:**

- None

**Current year new comments:**

1. A check totaling \$140 did not contain two authorized signatures. As required by Article II, Section 2.04 of the School Internal Accounts Handbook, two signatures shall be required for all transactions, one of which shall be that of the principal or his/her designee. A copy of the bank signature card of authorized signers shall be kept on file at the school.



**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**St. Johns Technical High**

**Repeated comments from prior year:**

- None

**Current year new comments:**

- None

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Switzerland Point Middle**

**Repeated comments from prior year:**

1. Three disbursements totaling \$2,127 were recorded incorrectly into the general ledger with a revenue object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper expense object code provided in the School District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.

**Current year new comments:**

2. The Report of Tickets Sold form was not filled out correctly for 1 of the 5 ticket sales tested. As required by Article IV, Section 4.04 of the School Internal Accounts Handbook, a Report of Tickets Sold form is required to be completed for all events involving pre-numbered ticket sales.

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**The Webster School Elementary**

**Repeated comments from prior year:**

- None

**Current year new comments:**

1. A purchase requisition was not completed prior to the purchase being made for 1 of the 5 disbursements tested totaling \$1,840. As required by Article V, Section 5.02 of the School Internal Accounts Handbook, a purchase requisition form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Timberlin Creek Elementary**

**Repeated comments from prior year:**

1. Three checks totaling \$3,336 did not contain two authorized signatures. As required by Article II, Section 2.04 of the School Internal Accounts Handbook, two signatures shall be required for all transactions, one of which shall be that of the principal or his/her designee. A copy of the bank signature card of authorized signers shall be kept on file at the school.

**Current year new comments:**

- None

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Valley Ridge Academy**

**Repeated comments from prior year:**

- None

**Current year new comments:**

1. A disbursement totaling \$30 was recorded incorrectly into the general ledger with a revenue object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper expense object code provided in the School District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**Wards Creek Elementary**

**Repeated comments from prior year:**

- None

**Current year new comments:**

1. Sales tax was not paid on 1 of the 5 fundraiser purchases tested. As required by Article V, Section 5.04 of the School Internal Accounts Handbook, all items purchased for resale are subject to Florida sales tax, unless specifically exempt.

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*For the Year Ended June 30, 2020*

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**WD Hartley Elementary**

**Repeated comments from prior year:**

- None

**Current year new comments:**

- None