

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

In planning and performing our audit of the financial statements of the School District of St. Johns County, Florida (the "District") Student Activity Special Revenue Fund as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the District's Student Activity Special Revenue Fund's 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 statements, but not for the purpose of expressing an opinion on the effectiveness of the District's Student Activity Special Revenue Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's Student Activity Special Revenue Fund's 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 control and operating efficiency. Our comments regarding these matters are provided on pages 2 through 44.

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 28, 2021

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Bartram Trail High

Repeated comments from prior year:

- None

Current year new comments:

- None

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Creekside High

Repeated comments from prior year:

- None

Current year new comments:

- None

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Crookshank Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Cunningham Creek Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. A check totaling \$28,167 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. For 1 of the 10 receipts tested totaling \$42, 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.

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

District Designated Accounts

Repeated comments from prior year:

- None

Current year new comments:

- None

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Durbin Creek Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. The school did not obtain Superintendent approval for a donation between \$3,000 and \$9,999. As required by Article XI, Section 11.01 of the School Internal Accounts Handbook, an individual gift or donation between \$3,000 and \$9,999 must be approved by the Superintendent.

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

First Coast Technical College

Repeated comments from prior year:

- None

Current year new comments:

- None

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Freedom Crossing Academy

Repeated comments from prior year:

- None

Current year new comments:

- None

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Fruit Cove Middle

Repeated comments from prior year:

- None

Current year new comments:

1. Two disbursements totaling \$410 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
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Gaines Alternative (at Hamblen)

Repeated comments from prior year:

- None

Current year new comments:

1. A purchase requisition was not completed prior to the purchase being made for 2 of the 5 disbursements tested totaling \$303. 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
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Gamble Rogers Middle

Repeated comments from prior year:

- None

Current year new comments:

1. For 1 of the 10 receipts tested totaling \$250, 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.

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Hickory Creek Elementary

Repeated comments from prior year:

1. A disbursement totaling \$200 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.
2. 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.

Current year new comments:

3. Proper approval was not provided for 1 of the 5 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.
4. The school did not obtain Superintendent approval for a donation between \$3,000 and \$9,999. As required by Article XI, Section 11.01 of the School Internal Accounts Handbook, an individual gift or donation between \$3,000 and \$9,999 must be approved by the Superintendent.

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Julington Creek Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. A disbursement totaling \$214 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.
2. 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
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Ketterlinus Elementary

Repeated comments from prior year:

1. A receipt totaling \$65 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.

Current year new comments:

- None

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Landrum Middle

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.

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Liberty Pines Academy

Repeated comments from prior year:

- None

Current year new comments:

1. Sales tax was not paid on 2 of the 2 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
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Mill Creek Academy

Repeated comments from prior year:

- None

Current year new comments:

1. A disbursement totaling \$4,050 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
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Nease High

Repeated comments from prior year:

- None

Current year new comments:

1. A receipt totaling \$100 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. Two disbursements totaling \$1,616 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.
3. Total disbursements related to the Stadium Grounds Improvement Project (Project) of \$37,209 exceeded donations received for the Project of \$12,500, resulting in over expenditure of the School's general fund during the year. According to the Projects and Purchases from Outside Funding agreement, submitted to and approved by the School District, the project was to be funded solely through donations and fundraising. In addition, two disbursements totaling \$28,950 related to the project, out of two disbursements tested, were not made using District level purchase requisitions as required by Article V, Section 5.03(a) of the School Internal Accounts Handbook.

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Ocean Palms Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. A receipt totaling \$500 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
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Osceola Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. Proper supporting documentation was not provided for 3 of the 5 disbursements tested totaling \$1,513. As required by Article V, Section 5.01 of the School Internal Accounts Handbook, an invoice or receipt substantiating purchase, check stub, and purchase requisition shall be maintained on file for all disbursements.

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Otis Mason Elementary

Repeated comments from prior year:

1. A disbursement totaling \$48 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.

Current year new comments:

2. 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
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Pacetti Bay Middle

Repeated comments from prior year:

- None

Current year new comments:

1. Two receipts totaling \$105 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 \$2,275 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
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Palencia Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Palm Valley Academy

Repeated comments from prior year:

1. A disbursement totaling \$47 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.

Current year new comments:

2. Two receipts totaling \$500 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.
3. The Fundraising Activity form was not completed correctly for 2 of the 2 fundraisers tested. As required by Article IV, Section 4.05 of the School Internal Accounts Handbook, all fundraising requests shall be documented on a District authorized Fundraising Activity form accompanied by the District authorized supporting Fundraising Checklist.
4. The Extended Day quarterly audit monitoring procedure was not properly completed by the principal. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the principal shall perform and document the quarterly audit of a sample of attendance sheets and schedule of fees charged and paid.

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Patriot Oaks Academy

Repeated comments from prior year:

- None

Current year new comments:

- None

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Pedro Menendez High

Repeated comments from prior year:

1. A receipt totaling \$40 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.

Current year new comments:

2. For 1 of the 10 receipts tested totaling \$100, 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.

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Picolata Crossing Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Pine Island Academy

Repeated comments from prior year:

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

Current year new comments:

- None

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Ponte Vedra High

Repeated comments from prior year:

1. A receipt totaling \$36 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.

Current year new comments:

- None

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

PVPV/Rawlings Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

RB Hunt Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

RJ Murray Middle

Repeated comments from prior year:

- None

Current year new comments:

- None

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Sebastian Middle

Repeated comments from prior year:

1. A disbursement totaling \$380 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.

Current year new comments:

- None

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

South Woods Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. Sales tax was not paid on 2 of the 2 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.
2. For 1 of the 10 receipts tested totaling \$500, 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.

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

St. Augustine High

Repeated comments from prior year:

- None

Current year new comments:

1. A receipt totaling \$120 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
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

St. Johns Technical High

Repeated comments from prior year:

- None

Current year new comments:

1. A disbursement totaling \$380 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.
2. For 1 of the 10 receipts tested totaling \$1,000, 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.

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Switzerland Point Middle

Repeated comments from prior year:

1. Two disbursements totaling \$494 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. For 1 of the 10 receipts tested totaling \$3,065, the funds were not turned in to the bookkeeper timely. 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. 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 2 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
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

The Webster School Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. For 1 of the 10 receipts tested totaling \$458, 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.

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Timberlin Creek Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. Two disbursements totaling \$47,439 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. Five receipts totaling \$37,184 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.
3. The Extended Day quarterly audit monitoring procedure was not properly completed by the principal. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the principal shall perform and document the quarterly audit of a sample of attendance sheets and schedule of fees charged and paid.

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Tocoi Creek High

Repeated comments from prior year:

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

Current year new comments:

- None

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Valley Ridge Academy

Repeated comments from prior year:

- None

Current year new comments:

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.
2. 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
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Wards Creek Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

WD Hartley Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. A receipt totaling \$11 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 \$384 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.