

ADULT COMMUNITY EDUCATION AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Adult Community Education's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Adult Community Education and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$9,902.26 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 9,902.26
Total funds	\$ 9,902.26

During the financial review period, the total receipts equaled \$42,771.55 and the total expenditures equaled \$41,666.60 for a total of \$84,438.15.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$35,197.46	\$42,771.55	\$ 7,574.09
Disbursements	42,837.83	41,666.60	-1,171.23
Cash/Bank Balance	8,019.84	9,902.26	1,882.42
Investments	777.47	0	- 777.47

The financial records present fairly in all material respects the financial position of Adult Community Education as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Bookkeeper initial responsibility

1. On eight (8) of eight (8) deposits sampled Official Receipt range not shown on General Ledger Transfers (deposits). Page 18, Internal Accounts Manual
2. On three (3) of eight (8) deposits sampled the Sequential List of Official Receipts not included in deposit packet. Page 18, Internal Accounts Manual
3. On seven (7) of nine (9) official receipts sampled, official receipt issued to someone other than person from whom funds were received. Page 18, Internal Accounts Manual
4. On three (3) of eight (8) deposit packets sampled the deposit slips were not included. Page 18, Internal Accounts Manual
5. On four (4) of five (5) disbursements the yellow copy of check requisition was not returned to Teacher/coach/sponsor after check issued. Page 36, Internal Accounts Manual
6. Executed copies of Activity Account Transfers were not distributed to "Transferring" sponsor nor the "Receiving" sponsor. Page 50, Internal Accounts Manual

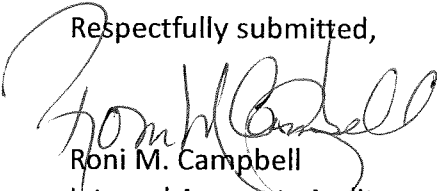
B. Teacher/coach/sponsor initial responsibility

1. On one (1) of two (2) recapped fundraiser reviewed were not supported by EPES accounting system. Page 12, Internal Accounts Manual
2. On one (1) occasion in sample funds were not turned in same day collects as policy requires. Page 18, Internal Accounts Manual and SBCC Employee Handbook
3. On multiple occasions teacher receipts were not written when required. Page 17, Internal Accounts Manual

Generally, the records were in good order and the management of internal funds by the Principal of Adult Community Education was good.

The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,



Roni M. Campbell

Internal Accounts Auditor
School Board of Clay County



Addison G. Davis
Superintendent of Schools

SCHOOL BOARD OF CLAY COUNTY
Center for Adult & Community Education
2306 Kingsley Avenue Bldg. 17
Orange Park, Florida 32073
PHONE 904/336-4450 FAX 904/336-6454

Supervisor
Shannah Kosek
M. Ed.

Testing Specialist
Gary Smith

Transition Specialist
Rachel Walker

**Full-time GED
Instructors**
Jennifer Madaychik
Kristi Demers

March 28, 2018

Mrs. Roni Campbell
Internal Accounts Auditor
Clay District Schools
900 Walnut Street
Green Cove Springs, FL 32043

Dear Mrs. Campbell:

Thank you for your thorough and professional audit of our internal accounts for the 2016/2017 school year. We are pleased that the financial statement, which was prepared on the basis of cash receipts and disbursements, has been correctly represented.

The following is a response to section A Bookkeepers Responsibility in auditor's report.

1. We will ensure that all future Official Receipt Ranges will be shown on General Ledger Transfers.
2. We will ensure that all future Sequential List of Official Receipts will be included in all deposit packets.
3. We will ensure that every Official Receipt will be receipted to the person who signs the Monies Collected Form.
4. We will ensure that a duplicate copy of the deposit slip will be included in every deposit packet.
5. We will ensure that the Check Requisition CNR copies will be distributed according to policy.
6. We will ensure that Activity Account Transfer CNR copies will be distributed according to policy.

The following is a response to section B Teacher/Coach/Sponsor Responsibility in auditor's report.

1. Future efforts will be made to support and train Teacher/Coach/Sponsors in fundraiser recap procedures.
2. Future funds will be receipted as same day collected.
3. A new procedure has been implemented to ensure that Teacher Receipts are written when required.

We appreciate your positive comments regarding the good order and management of Internal Funds by the Supervisor of Adult & Community Education. We will continue to implement the procedures of the Internal Accounts Manual for Clay County Schools, which will enable us to obtain results of no discrepancies in our future audits.

Sincerely,

A handwritten signature in cursive script that reads "Shannah M. Kosek".

Shannah M. Kosek, M.Ed.
Supervisor, Adult & Community Education

ARGYLE ELEMENTARY SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Argyle Elementary School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Argyle Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$36,376.97 as of June 30, 2017, was reconciled as follows:

Cash/Bank	<u>\$36,376.97</u>
Total funds	\$36,376.97

During the financial review period, the total receipts equaled \$133,877.59 and the total expenditures equaled \$127,963.10 for a total of \$261,840.69.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$120,721.48	\$133,877.59	\$13,156.11
Disbursements	117,719.09	127,963.10	10,244.01
Cash/Bank Balance	30,462.48	36,376.97	5,914.49

The financial records present fairly in all material respects the financial position of Argyle Elementary School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Bookkeeper initial responsibility

1. On four (4) of twelve (12) months proof was not provided that teachers/coaches/sponsors received a reconciliation of the activity account for which they are responsible. Page 5, Internal Accounts Manual
2. On one (1) of twelve (12) months the Principal's Monthly Report Packet was not prepared on or before the 15th of the subsequent month (prepared on the 21st). Page 60, Internal Accounts Manual
3. On over half of the Official Receipts sampled the fundraiser number was not shown in the Note area. Page 18, Internal Accounts Manual
4. On 7/74 Official Receipts sampled the Note was incomplete. Page 18, Internal Accounts Manual.
5. On 4/5 deposits the Sequential List of Official Receipts not include in deposit packet. Page 18, Internal Accounts Manual
6. Four teacher receipt books were issued to teachers/coaches/sponsors and not signed for. Page 18, Internal Accounts Manual
7. Funds received between 5/22/17 – 5/26/17 were not deposited until 6/2/17 rather than 5/26/17 as policy requires. Entry in accounting system showed incorrect date of deposit as 5/26/17. Page 17, Internal Accounts Manual.
8. Multiple checks were issued based on statement rather than invoices or receipts and on a number of occasions no backup at all. Pages 32 – 35, Internal Accounts Manual.
9. Ticket Disbursement Sheet for 1 roll of tickets was not available for review. Page 54, Internal Accounts Manual
10. Fundraiser Log incomplete and no fundraiser recapped copies were received for review. Page 11, Internal Accounts Manual

B. Teacher/coach/sponsor initial responsibility

1. Fifteen (15) of seventy-four (74) Monies Collected Forms samples were missing the Fundraiser Application number and multiple Monies Collected forms were edited and not initialed. Page 17, Internal Accounts Manual
2. On multiple occasions in sample teacher receipts were not written when required and edited rather than voided and another issued Page 17, Internal Account Manual
3. On one occasion in sample, funds were collected 5/10 and 5/12 and not turned in to Bookkeeper until 5/15. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook.

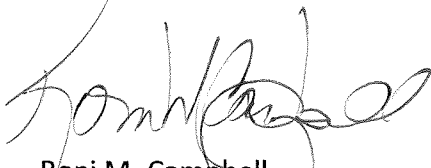
Argyle Elementary School Audit
Page 3

4. On multiple occasions purchases were made without prior written approval as required. Page 32, Internal Accounts Manual and Page 11 SBCC Employee Handbook.
5. On multiple occasions in sample Check Requisitions and Internal Account Purchase orders were incomplete or edited and not initialed. Page 32 – 35, Internal Accounts Manual
6. On one occasion in sample gift cards were purchased and the signature of the receiver was not provided to Bookkeeper. Page 35, Internal Accounts Manual

Generally, the records were in good order and the management of internal funds by the former Principal of Argyle Elementary School was good.

The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read 'Roni M. Campbell', with a large, sweeping flourish extending from the end of the signature.

Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County



We are all Pioneers...

...Pathfinders on the Trail of a New Frontier

Angela Ward, Principal
Angela.Ward@myoneclay.net

Michelle Corsi, Assistant Principal
ann.corsi@myoneclay.net

April 4, 2018

Roni M. Campbell
School District of Clay County

Dear Mrs. Campbell

This letter is in response to the audit report of the Internal Funds of Argyle Elementary School for the year ending June 30, 2017. Steps have been taken to correct the items noted in our audit draft for the 2016-2017 school year.

1. In regards to proof not being provided of teachers/sponsors/coaches receiving reconciliation reports of activity accounts: The Bookkeeper has reviewed page 5 of the Internal Accounts Manual and will ensure teacher/sponsor/coach receive a Monthly Reconciliation report.
2. In regards to Official Receipts not having, a Fundraiser Number listed in the note field: The Bookkeeper will ensure fundraiser numbers are listed on all required official receipts.
3. In regards to funds being received and not being deposited as policy requires: The Bookkeeper has reviewed page 17 of the Internal Accounts Manual and will follow policy as stated
4. In regards to multiple checks being issued based on statements rather than invoices as well as missing backup: The Bookkeeper is continuing to work on improving the collection of the proper backup and paying from invoices
5. In regards to the Fundraiser log being incomplete and recapped copies not received: The Bookkeeper has reviewed page 11 of the Internal Accounts Manual and will work on completing the Fundraiser log and sending in recaps for review as policy states.
6. In regards to issues with missing fundraiser numbers on monies collected forms, receipts being edited rather than voided, funds not being turned in when collected or initialed when edited, purchase made without prior approval: The Principal and Bookkeeper will review the Internal Accounts Manual and work together in the training of Teacher/Coach/Sponsor of the policy as stated in the Internal Accounts Manual and SBCC Employee Handbook.

Argyle Elementary appreciates the patience and guidance of our auditor, Roni Campbell. We would like to thank Mrs. Campbell for being extremely helpful and understanding.

Sincerely,

Angela Ward
Principal

BANNERMAN LEARNING CENTER AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Bannerman Learning Center's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Bannerman Learning Center and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$11,325.56 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ <u>11,325.56</u>
Total funds	\$ 11,325.56

During the financial review period, the total receipts equaled \$33,978.01 and the total expenditures equaled \$36,390.00 for a total of \$70,368.01.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$ 40,960.56	\$33,978.01	\$ -6,982.55
Disbursements	40,743.57	36,390.00	-4,353.57
Cash/Bank Balance	13,737.55	11,325.56	-2,411.99

Bannerman Learning Center Audit
Page 2

The financial records present fairly in all material respects the financial position of Bannerman Learning Center as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

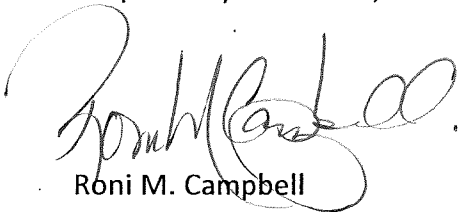
A. Principal's initial responsibility

1. Funds were received by administration and not deposited in accordance with policy because Bookkeeper was out of office. Backup should have made deposit. Page 17, Internal Accounts Manual

Generally, the records were in good order and the management of internal funds by the Principal of Bannerman Learning Center was good.

The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Roni M. Campbell', is written over the printed name.

Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County

BANNERMAN LEARNING CENTER

608 Mill Street

Green Cove Springs, FL 32043

904-336-4975

Principal, Mike Elia

Roni,

This is in response to Bannerman's final audit for FY17. I have spoken to both Mr. Elia and Mr. Aftuck and reminded both that if I am not here to make deposits and if a deposit is brought to the office then one of them needs to go to Wells Fargo and make the deposit and that money cannot be held over the weekend.

Thank you,


Renee Taylor



Mike Elia

CHARLES E. BENNETT ELEMENTARY SCHOOL

AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Charles E. Bennett Elementary School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Charles E. Bennett Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$22,110.78 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 21,676.46
Investments	<u>434.32</u>
Total funds	\$ 22,110.78

During the financial review period, the total receipts equaled \$80,456.88 and the total expenditures equaled \$74,292.53 for a total of \$154,749.41.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$ 100,883.19	\$80,456.88	\$-20,426.31
Disbursements	114,591.52	74,292.53	-40,298.99
Cash/Bank Balance	15,516.11	21,676.46	6,160.35
Investments	430.32	434.32	4.00

Charles E. Bennett Elementary Audit
Page 2

The financial records present fairly in all material respects the financial position of Charles E. Bennett Elementary School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Bookkeeper initial responsibility

1. On 4 out of 12 months the Principal's Monthly Report Packet was not prepared on or before the 15th of the subsequent month.. Page 60, Internal Accounts Manual
2. Multiple Official Receipts were: (Page 18, Internal Accounts Manual)
 - a. Not shown in EPES accounting system
 - b. Entered out of date order
 - c. Missing Fundraiser Application number
3. Two Teacher Receipt Books were not available for audit (72 & 94), even though one (72) had been signed back in by Bookkeeper.
4. On 1 of 4 deposit packets in sample the deposit slip and bank validation was missing. Page 18, Internal Accounts Manual
5. Multiple entries into EPES accounting system for incorrect fiscal year.
6. Multiple checks were issued with incomplete backup including without proof of payment (reimbursements), non-itemized invoices, undated invoices, check requisition missing, on 2 occasions in sample without signed contract and approved county contract review form, on 1 occasion in sample no backup at all and on 1 other no check stub, check requisition or backup was available. Pages 32 – 35, Internal Accounts Manual
7. One check in sample was issued for a restricted expenditure (personal membership) from a non-trust account. Page 29, Internal Accounts Manual
8. One of 230 checks contained only one signature. Page 35, Internal Accounts Manual
9. Multiple copies of fundraiser applications were not sent to county office as policy requires (only 13 of 29 recapped copies were received). Page 11, Internal Accounts Manual

B. Teacher/coach/sponsor initial responsibility

1. On multiple occasions teacher receipts were not written when required, edited rather than voided and another issued and on 2 occasions voided without original. Page 17, Internal Accounts Manual
2. On multiple occasions Monies Collected Forms were missing teacher receipt numbers and edited and not initialed. Pages 17 & 18, Internal Accounts Manual
3. On six (6) occasions in sample funds were not turned in same day collected as policy requires. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
4. On 7 out of 70 checks reviewed prior written approval was not obtained prior to purchase or order. Page 33, Internal Accounts Manual and Page 11, SBCC Employee Handbook

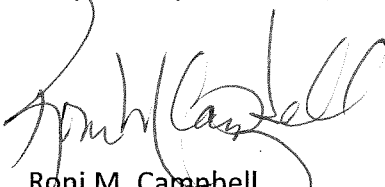
Charles E. Bennett Elementary Audit

Page 3

5. Check requisitions were edited and not initialed and on multiple occasions incomplete. Page 33, Internal Accounts Manual
6. One check in sample was issued for gift cards. Signatures of the recipients of gift card not obtained. Page 35, Internal Accounts Manual
7. Two of four fundraiser application recaps reviewed were not supported by EPES accounting system and one was missing the inventory information (may have explained loss of \$118.00). One fundraiser expected profit of 50% and even though inventory sold out actual profit of 19%. Page 12 and 13, Internal Accounts Manual

Generally, the records were in good order and the cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Roni M. Campbell", written in a cursive style.

Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County

Charles E. Bennett Elementary School

1 South Oakridge Avenue, Green Cove Springs, Florida 32043
Voice (904) 336-0475 • Facsimile (904) 336-0477 • ceb.oneclay.net

Sarah Lawson • Principal

Karen Frazier • Assistant Principal

April 2, 2018

Roni Campbell
Internal Accounts Auditor
School District of Clay County

Dear Ms. Campbell,

In response to Charles E. Bennett Elementary School's Internal Accounts audit for the 2016-2017 school year, I have noted the suggestions made for improvement and will take the necessary steps for correction in the upcoming school year by implementing the practices set forth by the county guidelines.

The principal's secretary/bookkeeper resigned her position with Charles E. Bennett Elementary on 3/9/18. Christina Roberts assumed this position as of 3/23/18. She is working diligently to ensure that proper bookkeeping is being established and conducted on a regular basis.

I trust that the above will improve all of our internal controls and meet all requirements.

I would like to take this opportunity to thank you for the professionalism in which this audit was conducted. I appreciate your remarks and suggestions for improvement.

Again, thank you for your time.

Sincerely,



Sarah Lawson, Principal
Charles E. Bennett Elementary



W. E. CHERRY ELEMENTARY SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of W. E. Cherry Elementary School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of W. E. Cherry Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$10,639.74 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 10,639.74
Total funds	\$ 10,639.74

During the financial review period, the total receipts equaled \$82,328.64 and the total expenditures equaled \$92,332.94 for a total of \$174,661.58.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$ 101,561.88	\$82,328.64	-\$19,233.24
Disbursements	92,383.77	92,332.94	- 50.83
Cash/Bank Balance	20,644.04	10,639.74	- 10,004.30

The financial records present fairly in all material respects the financial position of W. E. Cherry Elementary School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Bookkeeper initial responsibility

1. On 6 out of 12 months the Principal's Monthly Report Packet was not prepared on or before the 15th of the subsequent month. Page 60, Internal Accounts Manual
2. One of 250 checks contained only one signature. Page 35, Internal Accounts Manual
3. Official Receipt numbers 18937, 19547 and 19671 – 19673 and check numbers 10995 and 10996 are not shown in EPES accounting system. Page 4, Internal Accounts Manual
4. Fundraiser Log not executed and copies of only recapped fundraiser applications (all 46) were not received in district office until August, 2017. Page 11, Internal Accounts Manual
5. Multiple Official Receipts were: (Page 18, Internal Accounts Manual)
 - a. Missing fundraiser application number
 - b. Entered out of order
 - c. Issued to individual by last name only
6. Three checks were issued for Restrictive Expenditures (donations) from non-trust accounts. Page 29, Internal Accounts Manual
7. Check numbers 11013, 11019 and 11021 not available for review. Pages 32 – 35, Internal Accounts Manual
8. Sales Tax was reimbursed against policy on three checks in sample. Page 35, Internal Accounts Manual
9. Checks were issued with incomplete backup including reimbursements without proof of payment and on two occasions in sample no backup at all. Pages 32 – 35, Internal Accounts Manual
10. Five (5) Teacher Receipt Books were used by teachers/coaches/sponsors but not shown on Teacher Receipt Book Log and not signed out by teacher/coach/sponsor. Teacher Receipt Book Log did not include Bookkeeper's acknowledgment of return of any Teacher Receipt Book. Page 18, Internal Accounts Manual
11. Copy rather than original official receipt was given to person from whom funds were received. Pages 17 & 18, Internal Accounts Manual and Page 11, SBCC Employee Handbook

B. Teacher/coach/sponsor initial responsibility

1. Two of five recapped fundraisers in sample were not supported by the EPES accounting system. In one instance recap stated profit of \$200.53 when in fact loss of \$24.58 was incurred. Page 12, Internal Accounts Manual
2. Over \$100.00 deposited in "Media Center" for "Lost Library Book Fee" and no expenditure for books was made. This is a fundraiser that was conducted without the Principal's approval. Page 11, Internal Accounts Manual
3. Multiple Monies Collected Forms were incomplete or completed incorrectly including the following: (Page 17, Internal Accounts Manual)
 - a. Teacher Receipt numbers not listed or listed incorrectly
 - b. Not signed by Teacher/Coach/Sponsor
 - c. Fundraiser number missing
4. On multiple occasions teacher receipts were not written when required, edited rather than voided and another issued and not signed or dated by teacher/coach/sponsor.

5. On two (2) occasions in sample funds were not turned in same day collected as policy requires. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
6. On two (2) occasions in sample Report of Tickets Sold was not included with Monies Collected Form and on three (3) occasions tickets were not used as policy requires. Pages 17 and 21, Internal Accounts Manual
7. On seven (7) out of 45 checks in sample purchases were made without prior written approval as required. Page 32, Internal Accounts Manual and Page 1, SBCC Employee Handbook
8. Gift cards in the amount of \$450.00 purchased and recipient signatures were not given to bookkeeper. Page 35, Internal Accounts Manual

Generally, the records were in good order and the management of internal funds by the Principal of W. E. Cherry Elementary School was good.

The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,



Roni M. Campbell

Internal Accounts Auditor
School Board of Clay County



W. E. CHERRY ELEMENTARY SCHOOL

420 EDSON DRIVE ORANGE PARK, FL 32073

TEL (904) 336-3975

FAX (904) 336-3928

WEC.ONECLAY.NET

Reply to W. E. Cherry Elementary School Audit for 2016-2017

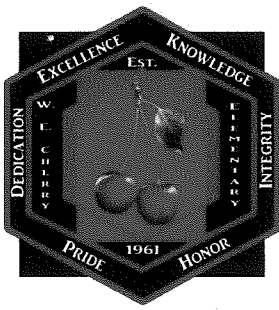
A. Bookkeeper initial responsibility

1. All efforts will be made to ensure the prompt delivery of the Principal's Monthly report packet.
2. All efforts will be made to ensure that two signatures are on every check processed.
3. Official receipt numbers 18937, 19547, 19671, 19672, and 19673 are in the system and we have printed the copy from the computer and attached to this letter. Checks number 10995 and 10996 are missing from the EPES system. I will try my best to ensure that the voided checks are input into the EPES system.
4. Still trying to understand the process of the fundraiser logs and how to process them. Some teachers do not know what fundraisers they want to do at the beginning of the school year. I will get more information on fundraiser logs and how to do them.
5. All efforts will be made to enter official receipts in order, have fundraiser numbers on them, and issue them with complete names.
6. We are needing clarification on the restrictive expenditures referenced on Page 29 of the Internal Accounts Manual. Restrictive Expenditures (donations) will now be transferred from the Wes Whiddon Scholarship Fund to the donation trust account and then process the check from there. Same for other donation accounts, such as the Ecology Club donations to K&C Pet Rescue and others.
7. All efforts will be made to ensure that all checks with backup will be available in the monthly packets for review.
8. All efforts will be made to make sure that when reimbursements are done that sales tax is not given.

PRINCIPAL
ANGIE WHIDDON

ASSISTANT PRINCIPAL
JARROD EASON

AN EQUAL OPPORTUNITY EMPLOYER



W. E. CHERRY ELEMENTARY SCHOOL

420 EDSON DRIVE ORANGE PARK, FL 32073

TEL (904) 336-3975

FAX (904) 336-3928

WEC.ONECLAY.NET

9. All efforts will be made to include backup for reimbursements for field trips or other school events.

10. After recently learning receipt books may not be shared by any teachers, all efforts will be made to ensure that every teacher will have their own receipt book.

11. Official receipts will be placed in teacher's boxes each week.

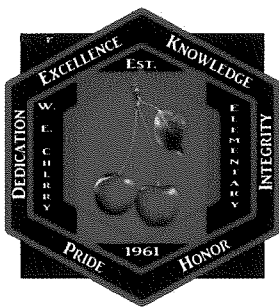
B. Teacher/Coach/ Sponsor initial responsibility

1. All efforts will be made to train teachers on fundraiser paperwork and responsibility.
2. Did not realize that a lost library book was a fundraiser and books were purchased, with budgeted library funds, to replace the lost books.
3. Additional trainings will be held for teachers on receipt books and monies collected procedures. Teachers will sign a letter that states they are familiar with the correct procedures.
4. Additional trainings will be held for teachers on receipt books and monies collected procedures. Teachers will sign a letter that states they are familiar with the correct procedures.
5. Teachers will be reminded that funds must be turned in daily. In the future, if funds are not submitted to bookkeeper on time the teacher will have to submit a written letter with explanation.
6. We will look at the procedures for the use of tickets for events from the Internal Accounts manual.
7. We will ensure that prior approval is given before all purchases are made.
8. We will ensure that gift card acknowledgements will be added to check requisitions for every gift card purchase.

PRINCIPAL
ANGIE WHIDDON

ASSISTANT PRINCIPAL
JARROD EASON

AN EQUAL OPPORTUNITY EMPLOYER



W. E. CHERRY ELEMENTARY SCHOOL

420 EDSON DRIVE ORANGE PARK, FL 32073

TEL (904) 336-3975

FAX (904) 336-3928

WEC.ONECLAY.NET

It would be helpful if internal accounts manual was somewhat clearer in the areas of trust accounts and fundraising procedures.

Sincerely,

Angela Whiddon
Principal

Michelle Solomon
Principal's Secretary

PRINCIPAL
ANGIE WHIDDON

AN EQUAL OPPORTUNITY EMPLOYER

ASSISTANT PRINCIPAL
JARROD EASON

CLAY HIGH SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Clay High School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Clay High School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$423,015.78 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 284,102.82
Investments	<u>138,912.96</u>
Total funds	\$ 423,015.78

During the financial review period, the total receipts equaled \$759,826.06 and the total expenditures equaled \$6941,386.42 for a total of \$1,451,212.48.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$835,802.00	759,826.06	\$-75,975.94
Disbursements	744,875.44	691,386.42	-53,489.02
Cash/Bank Balance	216,944.63	284,102.82	67,158.19
Investments	137,631.51	138,912.96	1,281.45

Clay High School Audit
Page 2

The financial records present fairly in all material respects the financial position of Clay High School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Principal's initial responsibility

1. Three (3) of twelve (12) bank statements were not initialed by Principal indicating that statement was delivered to them unopened and reviewed. Page 5, Internal Accounts Manual

B. Bookkeeper initial responsibility

1. On 2 out of 12 months the Principal's Monthly Report Packet was not prepared on or before the 15th of the subsequent month. Page 60, Internal Accounts Manual.
2. Four (4) checks were issued for restricted expenditures (3- personal membership and 1 – donation) from non-trust accounts. Page 29, Internal Accounts Manual
3. Five (5) of 1322 checks contained only one signature. Page 35, Internal Accounts Manual
4. Many checks were issued marked incorrectly for 1099 purposes. Page 71, Internal Accounts Manual
5. Multiple checks in sample were issued with: (Pages 33-35, Internal Accounts Manual)
 - a. No backup at all
 - b. Sales tax reimbursed incorrectly
 - c. Approved county contract review form not included in backup
 - d. No check requisitions or Internal Account Purchase Order
 - e. Acknowledgment of receipt of goods not signed
6. Many official receipts were missing the fundraiser number in Note section and many were entered out of date order. Page 18, Internal Accounts Manual
7. Note blank on multiple official receipts and checks issued. Pages 18 and 35, Internal Accounts Manual
8. Fundraiser Log was incomplete and many copies of fundraiser applications were not sent to district office as policy requires. Page 11, Internal Accounts Manual
9. One teacher receipt book (#177) was not available for audit even though teacher receipt book log indicated received by bookkeeper. Page 18, Internal Accounts Manual
10. Change fund procedures were not followed as policy requires. Page 56, Internal Accounts Manual
11. Prom Tickets were not shown on Master Ticket Inventory or Ticket Disbursements Sheets and Ticket Disbursement Sheets were not signed by bookkeeper and ticket range at top was incomplete. Pages 52 – 55, Internal Accounts Manual

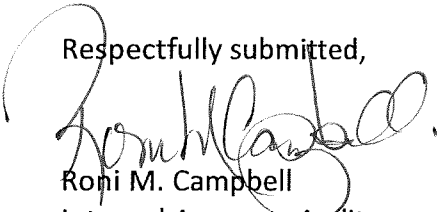
C. Teacher/coach/sponsor initial responsibility

1. On at least 20 of 89 checks in sample, purchases were made without prior written approval as required. Page 33, Internal Accounts Manual and Page 11, SBCC Employee Handbook
2. On many occasions in sample teacher receipts were not written when required. Page 17, Internal Accounts Manual
3. One teacher receipt book (#138) was not available for audit as it was not returned to bookkeeper. Page 18, Internal Accounts Manual
4. On four occasions in sample, funds were not turned in same day collected as policy requires. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
5. Prom Tickets were sold and Report of Tickets Sold Form not included with Monies Collected Form. Page 17, Internal Accounts Manual
6. Fundraiser number was not shown on Monies Collected Form as policy requires. Page 17, Internal Accounts Manual
7. Eight (8) of thirteen (13) fundraiser recaps reviewed were conducted by the FFA (3206) and in all but one (1) instance the recap was not completed by requesting sponsor. The one recap completed showed that 400 of 800 carnations were donated and receipt was not acknowledged, funds were not turned into bookkeeper same day collected and amount turned in did not equate to the inventory sold (400 carnations at \$1.00 each equals \$400.00 not \$309.00 deposited with bookkeeper). Page 11, Internal Accounts Manual and Page 11, Internal Accounts Manual
8. Two of the remaining five fundraiser recaps reviewed were not supported by EPES accounting system and on both of the two requiring inventory information, it was missing. Page 11, Internal Accounts Manual and Page 11, Internal Accounts Manual

Generally, the records were in good order and the management of internal funds by the Principal of Clay High School was good.

The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,



Roni M. Campbell

Internal Accounts Auditor
School Board of Clay County

CLAY HIGH SCHOOL

2025 Highway 16 West - Green Cove Springs, FL 32043

Phone (904) 529-3000 - Fax (904) 529-3214

W. Cary Dicks, Principal
Linda M. Garcia, Assistant Principal



Matthew L. Lewis, Vice Principal
Josh Freeman, Assistant Principal

To Roni Campbell:

This is Clay High School's response to the audit for 2017.

1. The unsigned bank statements that were not signed were printed from the online banking system due to not receiving them in the mail.

Bookkeeper's responsibility

1. Principals report will be printed before the 15 on the month, even if still trying to balance
2. Any membership that needs to be paid will be transferred to a trust account from the activity account before the check is issued.
3. All checks will be double checked for two signatures.
4. Rules for 1099 will be studied and applied to checks correctly when written.
5. All checks written will have a receipt or invoice attached, and county contract reviews will be included with back up and not filed separately.
6. Fundraisers number will be put in notes section, as well as in the sub account section.
7. Notes will be giving to each line of the check, even if multiple lines from same activity account.
8. Fundraiser log will be up to date and recaps sent to county office upon completion.
9. Teacher receipt books will boxed upon turned in.
10. Change funds will be inputted into EPES as checks and receipts.
11. All new tickets will be logged into the master ticket inventory and signed out.

Teacher/coach/sponsor responsibility

1. All purchases will have pre approval on a check request before the purchase is made.
2. Additional training will be provided to teachers on when a receipt should be written.
3. Teachers will be reminded that they must keep up with and turn in all receipt books to the bookkeeper.
4. Teachers will be reminded to turn in monies daily.
5. Prom ticket sales will have a report of tickets sold with them.
6. Teachers will be instructed to put a fundraiser number on the monies collected form.
7. Teacher was asked to go back and complete and revise the fundraiser recaps, all fundraisers will be monitored closer to ensure recaps completed within 30 days of completion.

Sincerely

Wesley Cary Dicks

CLAY HILL ELEMENTARY SCHOOL AUDIT

March, 2017

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Clay Hill Elementary School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Clay Hill Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$22,247.72 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 12,322.74
Investments	<u>9,924.98</u>
Total funds	\$ 22,247.72

During the financial review period, the total receipts equaled \$48,918.01 and the total expenditures equaled \$55,810.26 for a total of \$104,728.27.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$75,235.56	\$48,918.01	\$ -26,317.55
Disbursements	73,682.10	55,810.26	-17,871.84
Cash/Bank Balance	19,306.57	12,322.74	6,983.83
Investments	9,833.40	9,924.98	91.58

The financial records present fairly in all material respects the financial position of Clay Hill Elementary School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Bookkeeper initial responsibility

1. On 4 out of 12 months the Principal's Monthly Report Packet was not prepared on or before the 15th of the subsequent month. Page 60, Internal Accounts Manual
2. On multiple Official Receipts the fundraiser number was not shown in Note area and receipts were entered out of date order. Page 18, Internal Accounts Manual
3. One out of 203 checks contained only one signature. Page 35, Internal Accounts Manual
4. NCR copy of check requisition was not given to teacher/coach/sponsor on 15 of 28 checks sampled. Page 36, Internal Accounts Manual
5. Multiple checks were issued with the following (Pages 32-35, Internal Accounts Manual)
 - a. Signed contracts and approved county contract review forms were not included in backup of 3 of 28 checks sampled.
 - b. Reimbursement without proof of payment and on 2 occasions with no backup at all.
 - c. Note incomplete or blank.
 - d. On nine (9) occasions check not dated
6. Fundraiser log was incomplete and fundraiser copies not received until July, 2017. Page 11, Internal Accounts Manual
7. Official Receipt number range was not shown in Note area of General Ledger Transfers (Deposits) in EPES accounting system on 17 of 17 transfers sampled. Page 18, Internal Accounts Manual
8. Four Official Receipts noted collection for something other than what shown on Monies Collected Form. Page 18, Internal Accounts Manual
9. Master Ticket/Wristband Inventory and Ticket/Wristband Disbursement Sheets were not available for audit. Wristband were sold for fall festival and not accounted for correctly. Pages 52 – 54, Internal Accounts Manual

B. Teacher/coach/sponsor initial responsibility

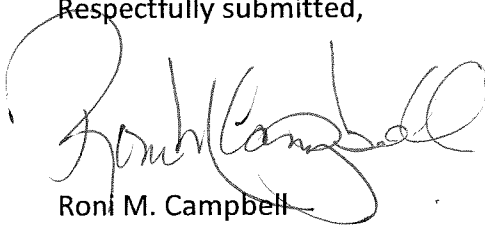
1. One (1) of 4 recapped fundraiser copies in sample was not supported by EPES accounting system. Page 12, Internal Accounts Manual
2. Sixteen of 28 check requisitions were not signed by requestor. Page 33, Internal Accounts Manual
3. Check backup included a contract signed by Teacher rather than Principal as policy requires. Page 11, SBCC Employee Handbook
4. On multiple occasions in sample (Page 17, Internal Accounts Manual)
 - a. Teacher receipts were not written when required.
 - b. Fundraiser application number not shown on Monies Collected Form
 - c. Monies Collected Forms were edited and not initialed
5. Bookfair funds were not turned into bookkeeper same day collected as required by policy. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook

6. Cash (\$609.00) was collected and paid directly to vendor for Talent Show T-shirts along with \$41.00 check from school. Only \$10.00 was deposited with bookkeeper. One hundred (100) Chorus t-shirts were purchased for \$695.00 in February, 2017 with school check and only \$10.00 was deposited with bookkeeper (May, 2017). Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook

Generally, the records were in good order and the management of internal funds by the Principal of Clay Hill Elementary School was good.

The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read 'Roni M. Campbell', is written over a horizontal line.

Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County



Clay Hill Elementary School

6345 County Road 218
Jacksonville, Florida 32234
Phone 336-0775 Fax 336-0777
che.oneclay.net

Adele Reed
Principal

Lindsey Johnson
Assistant Principal

April 2, 2018

Ms. Campbell,

Thank you for your financial review of Clay Hill Elementary's Internal Accounts for the fiscal year ending June 30, 2017.

With respect to the Bookkeeper Initial Responsibility, items 1-9, my bookkeeper, Ms. Shannon Nazario, and I have thoroughly reviewed the specified portions of the Internal Accounts Manual to refine our collective understanding of and responsibility to district expectations.

Furthermore:

1. Ms. Nazario has established a routine/schedule to ensure delivery of the Principal's Monthly Report Packet to ensure preparation by the 15th of each month.
2. Ms. Nazario and I have reviewed the procedure for preparing receipts, including fundraising number notation and order of entering receipts, and these will be emphasized with teachers at time of submittal.
3. We will ensure that checks are signed by two individuals, with the principal signing first.
4. Check requisition procedures have been reviewed and we will ensure that the NCR copies will be given to the appropriate teacher/coach/sponsor.
5. Check issuance procedures have been reviewed, so that: signed contracts and approved county contract review forms will be included, when appropriate; proof of payment will be included when reimbursement is issued; notes will be completed on checks; and all checks will be dated appropriately.
6. We have reviewed fundraiser log procedures, and these will be completed accurately and copies delivered to your office on time and in accordance with page 11 of the Internal Accounts Manual.
7. Procedures for General Ledger Transfers have been review to ensure that official receipt number ranges will appear in Note area, as required.
8. Ms. Nazario will ensure that "purpose for collection" matches on Monies Collected forms and Receipts when turned in by individuals.
9. Ticket/Wristband disbursement sheets have been located subsequent to audit. We have reviewed procedures for the oversight/management of these items.



Clay Hill Elementary School

6345 County Road 218
Jacksonville, Florida 32234
Phone 336-0775 Fax 336-0777
che.oneclay.net

Relative to the Teacher/Coach/Sponsor Initial Responsibility Items 1-6:

1. We will ensure that we review expectations for fundraisers thoroughly at our beginning of year staff internal accounts training, including recap procedures. These will also be reiterated with affected individuals at time of fundraiser.
2. All check requisitions will be signed by the requestor.
3. We have reviewed procedures for contracts and will ensure that only the principal signs contracts, after contract review from the district.
4. We will review procedures with teachers, and ensure that teacher receipts will be written when required; fundraiser application numbers are included on Monies Collected forms; and Monies Collected forms will be initialed, if edited. If needed, teachers will be prompted to re-do items before they will be received by bookkeeper.
5. We will ensure that all funds, including Book Fair money, is turned in daily and on the same day as it is collected.
6. Internal accounts procedures for T- shirt sales will be adhered to strictly and have been reiterated with staff members who conduct on-site sales and/or business with vendors.

Thank you, again, for your thorough review of and feedback on Clay Hill Elementary's financial practices. Please let me know if you need any further information regarding our response and/or corrective action.

Sincerely,

Adele E. Reed
Principal
Clay Hill Elementary School

CLAY VIRTUAL ACADEMY AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Clay Virtual Academy's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Clay Virtual Academy and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$540.56 as of June 30, 2017, was reconciled as follows:

Cash/Bank	<u>\$ 540.29</u>
Total funds	\$ 540.29

During the financial review period, the total receipts equaled \$2,404.31 and the total expenditures equaled \$2,584.58 for a total of \$4,988.89.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$ 10,494.41	\$2,404.31	-\$ 8,090.10
Disbursements	11,095.58	2,584.58	- 8,511.00
Cash/Bank Balance	720.56	540.29	- 180.27

The financial records present fairly in all material respects the financial position of Clay Virtual Academy as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Bookkeeper initial responsibility

1. On 1 out of 12 months the Principal's Monthly Report Packet was not prepared on or before the 15th of the subsequent month (dated the 16th). Page 60, Internal Accounts Manual
2. On six (6) out of six (6) deposit packets reviewed were missing the Sequential List of Official Receipts. Page 18, Internal Accounts Manual
3. Official Receipt number range was not shown in Note area of General Ledger Transfers (Deposits) in EPES accounting system on all transfers. Page 18, Internal Accounts Manual
4. Two (2) out of twelve (12) checks sampled were issued for reimbursement without proof of payment. Pages 32-35, Internal Accounts Manual

B. Teacher/coach/sponsor initial responsibility

1. Two (2) of 2 recapped fundraiser copies in sample was not supported by EPES accounting system. Page 12, Internal Accounts Manual
2. Six (6) Official Receipts were reviewed and the following was noted:
 - a. Teacher receipt not written when required
 - b. Teacher receipt edited rather than voided and another issued
 - c. Teacher receipt incomplete and one (1) completed in ink on yellow
 - d. Monies Collected Form not dated
3. Three (3) of 12 checks sampled included check requisitions that were incomplete or edited and not initialed. Page 36, Internal Accounts Manual
 1. A business in which a CVA employee had a material interest was paid for t-shirts. Page 43, SBCC Handbook and CCSB POLICY 6GX-10-2.30

Generally, the records were in good order and the management of internal funds by the Principal of Clay Virtual Academy was good.

The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,



Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County

CLAY VIRTUAL ACADEMY AUDIT

March 28, 2018

Roni Campbell, Internal Accounts Auditor

In response to your findings on our 2016-17 audit we will implement new training starting with our new bookkeeper. Training is being conducted today, by you, for Teresa Kamm, the new bookkeeper. Also, Teresa will address the concerns in the audit with teacher/coach/sponsors. Additionally, we specifically had you address the concerns of your findings in your training today with the new bookkeeper. In response to the CVA employee being used we did not have knowledge of this and were assured the person was not connected to CVA. Paperwork on file concerning a CVA employee was addressed last year after we were made aware of the concern. Please note errors that were not brought to my attention until 3/6/18 could be repeat concerns in the 2017-18 because I was not able to address them until they were brought to my attention.

Sincerely,

A handwritten signature in black ink, appearing to read 'Lana', with a stylized flourish at the end.

Lana Racine Haffner

Principal, Clay Virtual Academy

COPPERGATE ELEMENTARY SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Coppergate Elementary School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Coppergate Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$20,507.14 as of June 30, 2017, was reconciled as follows:

Cash/Bank	<u>\$ 20,507.14</u>
Total funds	\$ 20,507.14

During the financial review period, the total receipts equaled \$68,768.63 and the total expenditures equaled \$68,159.19 for a total of \$136,927.82.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$80,959.47	\$68,768.63	\$ 12,190.84
Disbursements	77,121.03	68,159.19	- 8,961.84
Cash/Bank Balance	19,897.70	20,507.14	609.44

The financial records present fairly in all material respects the financial position of Coppergate Elementary School as of June 30, 2017, and the results of its operations and cash flow for the year then ended.

The financial records present fairly in all material respects the financial position of Coppergate Elementary School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Bookkeeper initial responsibility

1. On 1 out of 12 months the Principal's Monthly Report Packet was not prepared on or before the 15th of subsequent month (dated the 17th). Page 60, Internal Accounts Manual
2. One out of 252 checks contained only one signature. Page 35, Internal Accounts Manual
3. One check was issued for a restricted expenditure (personal membership) from a non-trust account. Page 29, Internal Accounts Manual
4. Multiple Official Receipts were missing the fundraiser number in Note area. Page 18, Internal Accounts Manual

B. Teacher/coach/ sponsor initial responsibility

1. Multiple check requisitions sampled were incomplete and at least three (3) were edited and not initialed. Page 36, Internal Accounts Manual
2. Multiple Monies Collected Forms were missing "Tally" (pizza sales). Page 17, Internal Accounts Manual
3. Check was issued for \$46.00 and backup receipt indicated \$180.00 cash received with the \$46.00 check. Pages 11 and 17, Internal Accounts Manual, Page 11, SBCC Employee Handbook
4. Bookfair funds were collected and not turned into bookkeeper same day collected. Pages 11 and 17, Internal Accounts Manual, Page 11, SBCC Employee Handbook
5. Seven (7) teacher receipts were edited rather than voided and another issued as policy requires. Page 17, Internal Accounts Manual
6. Ten (10) of 14 recapped fundraiser copies in sample were not supported by EPES accounting system. Page 12, Internal Accounts Manual
7. Of the nine (9) fundraiser recaps which required the inventory section be completed two (2) were incorrect and on 1 was missing. Page 12, Internal Accounts Manual
8. Fundraiser resulted in loss because 5 shirts were given free of charge to 5 teachers, even though purpose of fundraiser was to provide shirts to students who could not afford cost of shirt. Page 11, Internal Accounts Manual

Generally, the records were in good order and the management of internal funds by the Principal of Coppergate Elementary School was good.

The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,



Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County

COPPERGATE ELEMENTARY SCHOOL

**3460 COPPER COLTS COURT
MIDDLEBURG, FL 32068-4371
PHONE (904) 336-0675
FAX (904) 336-0677**

**Amy Dyal
Principal**

"Home of the Colts"
<http://cge.oneclay.net>

**Robin Bossinger
Asst. Principal**

April 2, 2018

Dear Roni Campbell,

After reviewing the 2017 Coppergate Elementary School Audit, we have taken the following actions:

Bookkeeper Initial Responsibility:

1. Reminded Ruby to submit Principal's Monthly Report Packet on or before the 15th of each month. There was a temporary bookkeeper for the month of June when this error occurred.
2. Reviewed procedures for checks with Ruby including each check must have more than one signature.
3. Reminded Ruby that checks should not be issued for a restricted expenditure from a non-trust account.
4. Reviewed procedures for receipts: they must note the fundraising number in note area.

Teacher/Coach/Sponsor Initial Responsibility:

1. Reviewed procedure check requisitions.
2. Reviewed procedures for Monies Collected Forms.
3. Reviewed procedures for collecting money and submitting turning them in the same day.
4. Reviewed procedures for writing receipts with teachers.
5. Reviewed procedures for Fundraisers including accurate paperwork.

Please let me know if you have additional questions. Thank you!

Sincerely,


Amy Dyal, Principal

DOCTORS INLET ELEMENTARY SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Doctors Inlet Elementary School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Doctors Inlet Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$23,730.36 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 10,666.82
Investments	<u>13,063.54</u>
Total funds	\$ 23,730.36

During the financial review period, the total receipts equaled \$112,905.21 and the total expenditures equaled \$130,731.60 for a total of \$243,636.81.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$147,854.34	\$112,905.21	\$-34,949.13
Disbursements	149,573.94	130,731.60	-18,842.34
Cash/Bank Balance	28,613.73	10,666.82	- 17,946.91
Investments	12,943.02	13,063.54	120.52

The financial records present fairly in all material respects the financial position of Doctors Inlet Elementary School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Bookkeeper initially responsibility

1. One Teacher Receipt Book was not available for audit (#47), even though signed back in by Bookkeeper.
2. Two (2) of 247 checks contained only one signature. Page 35, Internal Accounts Manual
3. One check in sample was issued for a restricted expenditure (personal membership) from a non-trust account. Page 29, Internal Accounts Manual
4. Two (2) of five (5) deposit slips in sample did not contain listing of checks included in deposit. Page 18, Internal Accounts Manual
5. Fundraiser Log was incomplete and multiple copies of fundraiser applications were not sent to county office as policy requires. Page 11, Internal Accounts Manual

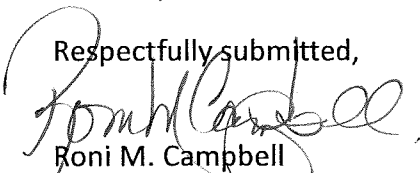
B. Teacher/coach/sponsor initially responsibility

1. On three (3) of 33 checks in sample purchases were made without prior written approval as required. Page 33, Internal Accounts Manual and Page 11, SBCC Employee Handbook
2. On six (6) occasions in sample funds were not turned in to bookkeeper same day collected as policy requires. On one occasion teacher/coach/sponsor held funds over 30 days. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
3. Seven (7) of sixteen (16) recapped fundraisers in sample were not supported by the EPES accounting system. Page 12, Internal Accounts Manual
4. Of the 11 fundraiser recaps which required the inventory section be completed, one (1) was incomplete and 2 were missing. Page 12, Internal Accounts Manual
5. One fundraiser (#35) in sample stated the purpose as "reduce student cost of upcoming field trip" however funds were used for "candy, books, awards and prizes for EOY, Easter eggs, Memory Boxes, Stickers & Mother's Day Cards, Reward charts and Flower pots). Page 11, Internal Accounts Manual

Generally, the records were in good order and the management of internal funds by the Principal of Doctors Inlet Elementary School was good.

The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,



Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County

THOMAS GERDS
PRINCIPAL



**DOCTORS INLET
ELEMENTARY**

RUTH CASIAS
ASSISTANT PRINCIPAL

**2634 COUNTY ROAD 220
MIDDLEBURG, FL 32068**

**PH: (904) 336-0975
FAX: (904) 336-0977**

April 3, 2018

Mrs. Roni Campbell
Internal Accounts Auditory
School District of Clay County
Green Cove Springs, FL 32043

Dear Mrs. Campbell,

The following procedures have been put into place to correct our deficiencies:

A. Bookkeeper initially responsibility:

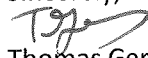
1. Bookkeeper, Principal, and Sponsor are aware receipt book is missing. We continue to locate it and have addressed the issue amongst us three as to how this will not occur in the future.
2. A double checking procedure has been created to ensure all checks have two signatures.
3. Bookkeeper will ensure membership for FMEA and other memberships being obtained will be paid from Trust Accounts in which funds were collected specifically for that purpose.
4. Bookkeeper will ensure checks being deposited are listed on deposit slip or adding machine tape is attached to deposit slip. (acceptable per Wells Fargo)
5. A Fundraiser Committee has been established consisting of multiple grade level Team Leaders as well as Bookkeeper and Administration to ensure Fundraiser Log, Fundraiser Applications, and Fundraising Procedures are being followed.

B. Teacher/coach/sponsor initially responsibility:

1. Disbursement procedures have been address and reviewed with faculty by the Principal and Bookkeeper to ensure prior approval is obtained and proper documentation is attached.
2. Faculty was reminded of the Internal Accounts Policy (page 11) that funds MUST be turned in the same day as collected. Never held over night/weekend for any reason.
3. Fundraising recaps will be reviewed by sponsor & bookkeeper together to ensure what the bookkeeper has entered into EPES is correct and dates are in accordance with Fundraising dates on form.
4. Inventory has been given to Bookkeeper by Sponsor at the beginning of this school year and a calendar date has been set to count inventory and complete fundraiser form.
5. Sponsors have been informed by Principal and Bookkeeper to ensure money that was spent from fundraising was the "purpose" of the fundraiser.

Thank you for your help and advice. We will strive to correct our deficiencies.

Sincerely,


Thomas Gerds
Principal

FLEMING ISLAND ELEMENTARY SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Fleming Island Elementary School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Fleming Island Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$39,887.73 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 19,571.44
Investments	20,316.29
Total funds	\$ 39,887.73

During the financial review period, the total receipts equaled \$151,319.39 and the total expenditures equaled \$160,942.12 for a total of \$312,261.51.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$155,361.18	\$151,319.39	-\$ 4,041.79
Disbursements	159,953.95	160,942.12	988.17
Cash/Bank Balance	29,381.59	19,571.44	- 9,810.15
Investments	20,128.87	20,316.29	187.42

The financial records present fairly in all material respects the financial position of Fleming Island Elementary School as of June 30, 2017, and the results of its operations and cash flow for the year then ended.

The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Bookkeeper initial responsibility

1. Six (6) of 41 check requisitions sampled were sign by someone (bookkeeper) other than person responsible for activity account. Page 33, Internal Accounts Manual
2. Multiple checks were issued with incomplete backup including; (Page 35, Internal Accounts Manual)
 - a. Paid from statement rather than invoice or receipt
 - b. Signed contract and approved county contract review form missing
 - c. Transportation billing missing
 - d. Reimbursements issued without proof of payment
3. Note was incomplete on multiple (15) checks and official receipts. Pages 18 and 35, Internal Accounts Manual
4. Five (5) handwritten checks were not dated and one (1) handwritten check stub was blank. Page 35, Internal Accounts Manual
5. One (1) check and three (3) official receipts were not shown in EPES accounting system. Pages 4 and 18, Internal Accounts Manual
6. Multiple official receipts were missing the fundraiser number in Note area and multiple others were entered in EPES accounting system out of date order. Page 18, Internal Accounts Manual
7. On three (3) out of four (4) deposit packets sampled checks were not listed separately. Page 18, Internal Accounts Manual
8. All Ticket Disbursement Sheets reviewed were not signed by bookkeeper and ticket range at top of page was blank. Page 54, Internal Accounts Manual
9. Only 8 recapped copies of 34 fundraiser applications were sent to district office as policy requires. Page 11, Internal Accounts Manual

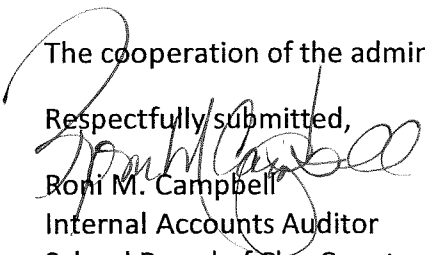
Teacher/coach/sponsor initially responsibility

1. Multiple check requisitions in sample were edited and not initialed. Page 33, Internal Accounts Manual
2. Multiple teacher receipts sampled were: (Page 17, Internal Accounts Manual)
 - a. Not written when required
 - b. Edited rather than voided and another issued
 - c. Voided incorrectly (without original)
 - d. Thirteen (13) written to teacher who signed the teacher receipt
3. Four (4) of eight (8) fundraisers recapped were not supported by entries in EPES accounting system. Page 11 & 12, Internal Accounts Manual
4. One (1) fundraiser recap reviewed expected a 10% profit and even though all items (T-shirts) sold a loss of \$60.00 resulted. Page 11, Internal Accounts Manual

Generally, the records were in good order and the management of internal funds by the Principal of Fleming Island Elementary School was good.

The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,


Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County

Fleming Island Elementary

4425 Lakeshore Drive
Fleming Island, FL 32003

Phone: 904-336-1075
Fax: 904-336-1077

Ms. Jennifer Collins
Principal

Ms. Kimberly McCullough
Assistant Principal

March 28, 2018

Roni M. Campbell
Internal Accounts Auditor
Clay County School District

I am responding to the audit of internal funds at Fleming Island Elementary School year 2015-2016.


1. My bookkeeper will be more aware on making sure that the proper person would sign the Check Requisitions.
2. My bookkeeper will check closely to secure the backup materials with the check requisitions.
3. My bookkeeper will add more information on checks and receipts.
4. My bookkeeper will check closely on written checks to make sure the dates are on the checks.
5. My bookkeeper will check closely to make sure all change fund checks will be in the computer and also to make sure that official receipts were shown in the EPES accounting system.
6. My bookkeeper will make sure that all fundraiser numbers are on all official receipts and the official receipts are in date order.
7. My bookkeeper will make sure all checks that were deposited will be listed separately.
8. My bookkeeper will make sure that she signs all disbursement sheets of tickets and she will write the range at the top of pages.
9. My bookkeeper will make sure that ALL fundraising forms will be mailed to the county office.

Teachers/coach/Sponsor Initially responsibility

1. My bookkeeper will speak to the faculty to initial any editing on check requisitions.
2. My bookkeeper will speak to the faculty on how to write out receipts.
3. My bookkeeper will speak to the faculty that they have to talk to the principal and the bookkeeper about ALL fundraisers.
4. My bookkeeper will explain to the faculty on information on the fundraisers profit and losses.

Thank you very much for your suggestions.

Sincerely,


Mrs. Jennifer Collins,
Principal

FLEMING ISLAND HIGH SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Fleming Island High School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Fleming Island High School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$394,441.58 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 228,562.52
Investments	<u>165,879.06</u>
Total funds	\$ 394,441.58

During the financial review period, the total receipts equaled \$1,469,865.88 and the total expenditures equaled \$1,486,472.34 for a total of \$2,956,338.22.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$1,346,360.03	\$1,469,865.88	\$123,505.85
Disbursements	1,283,402.97	1,486,472.34	203,069.37
Cash/Bank Balance	188,096.97	228,562.52	40,465.55
Investments	222,951.07	165,879.06	-57,072.01

Fleming Island High School Audit

Page 2

The financial records present fairly in all material respects the financial position of Fleming Island High School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Bookkeeper initial responsibility

1. On 1 out of 12 months the Principal's Monthly Report Packet was not prepared on or before the 15th of subsequent month (dated 18th). Page 60, Internal Accounts Manual
2. One (1) of 1,817 checks contained only one signature. Page 60, Internal Accounts Manual
3. One check was issued for restrictive expenditure (donation) from non-trust account. Page 29, Internal Accounts Manual
4. Multiple checks were issued with incomplete backup including five (5) issued without signed contract and approved county contract review form. Page 33-35, Internal Accounts Manual
5. One teacher receipt book (#3176) was not available for audit even though teacher receipt book log indicated received by bookkeeper. On multiple occasions teacher receipt books were not signed out on teacher receipt book log, but teacher/coach/sponsor name was entered by bookkeeper. Page 18, Internal Accounts Manual
6. Many copies of fundraiser applications were not sent to district office as policy requires, including four (4) recaps which were pulled for review. Page 11, Internal Accounts Manual
7. On three (3) Ticket Disbursement Sheets the person who was responsible for tickets did not sign out the tickets, instead their name was printed by bookkeeper. Prom tickets were sold, yet not shown on Ticket Disbursement Sheet. Pages 52 -55, Internal Accounts Manual


B. Teacher/coach/sponsor initial responsibility

1. On over 50 of 160 checks reviewed prior written approval was not obtained prior to purchase or order. Page 32, Internal Accounts Manual and Page 11, SBCC Employee Handbook
2. On three (3) occasions in sample Sales Tax exemption was requested when not paying with school check. Consumer's Certificate of Exemption, DR-14, Chapter 212, Florida States
3. Gift card in the amount of \$25.00 purchased and no recipient signature was given to bookkeeper. Page 35, Internal Accounts Manual
4. Two checks were issued for "Advance – student meals" and signatures of recipient were not given to bookkeeper. Page 45 and 46, Internal Accounts Manual

5. On many occasions in sample (15) funds were not turned into bookkeeper same day as collected as policy requires. On one occasion held for two (2) weeks. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
6. On multiple occasions in sample teacher receipts were not written when required, edited rather than voided and another issued and incomplete or completed incorrectly. Page 17, Internal Accounts Manual
7. Multiple Monies Collected Forms were missing the fundraiser number as policy requires. Page 17, Internal Accounts Manual
8. Three (3) teacher receipt books (# 3029, 3146 and 3154) were not available for audit as they were not returned to Bookkeeper. Page 18, Internal Accounts Manual
9. Eight (8) of twenty-two (22) recapped fundraisers sampled were not supported by entries in EPES accounting system and on four (4) of ten (10) which required inventory information it was missing. Page 11, Internal Accounts Manual
10. Funds collected for "Graduation Cords" (4998) totaled \$99.00 and \$76.69 was paid to vendor, resulting in \$22.31 profit. A fundraiser application should have been executed. Page 11, SBCC Employee Handbook
11. Funds collected for "Shorts" (1156) totaled \$1,507.00 and \$419.74 was paid to vendor, resulting in \$1,015.26 profit. A fundraiser application should have been executed. Page 11, SBCC Employee Handbook
12. Soccer Rings sold (at cost) and not shown as fundraiser even though less was collected than expended. Funds collected for "Soccer Rings" (1121) totaled \$4,000.00 and \$8,846.00 was paid to vendor, resulting in a loss of \$4,846.00. Page 11, SBCC Employee Handbook

Generally, the records were in good order and the cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,



Roni M. Campbell,
Internal Accounts Auditor
School Board of Clay County



Fleming Island High School

2233 Village Square Parkway
Fleming Island, FL 32003
Phone: (904) 336-7500
Fax: (904) 336-7478

Thomas E. Pittman
Principal

Rex Knight
Vice Principal

Laurie Burke
Assistant Principal

Chris Carella
Assistant Principal

Tracey Finley
Assistant Principal

March 29, 2018

Dear Roni Campbell:

This letter is in response to the audit findings for the 2016-2017 school year.

A. Bookkeeper initial responsibility

- #1: Bookkeeper will make every effort to prepare monthly reports on time.
- #2: Checks will be double checked for 2 signatures before mailing.
- #3: Donations will be made from trust accounts in the future.
- #4: Bookkeeper is continuing to learn what requires contract approval and will get proper backup for checks.
- #5: Receipt book #3176 was turned in and received by me on July 26, 2017 and sent to the Internal accounts auditor. Teachers/Sponsor signatures will be obtained for all receipt books in the future.
- #6: Copies of fundraiser applications will be sent to the county office.
- #7: Signatures will be obtained for ticket disbursement sheets. Extra care will be taken to ensure Ticket Disbursement sheet is correct.

B. Teacher/coach/sponsor initial responsibility

- #1: Teachers/coaches/sponsors will continue to be reminded with email, a sign in bookkeeper's office, verbally, and with a written copy of bookkeeping procedures, that prior written approval is required to order or purchase anything. Principal will remind all coaches/sponsors in the pre planning meetings at the beginning of the school year.

"Preparing tomorrow's leaders, today."

#2: Verbal reminders and email reminder will be sent out explaining that tax exemption is to be used only when paying with a school check.

#3: The importance of receiving signatures for gift cards will be stressed.

#4: The advance payment for student meals was for team meals and student signatures were not required.

#5: Reminders will be given to all faculty and staff that school board policy requires money must be turned in daily. Principal will continue to make an emphasis in pre planning during the coaches and club sponsors meetings. Administration will continue to make this a point of emphasis at faculty meetings during the year.

#6: Reminder to not change or alter receipts is on the front of the receipt book log. Money collection procedures will continue to be sent with the bookkeeping procedures handout, which is covered and handed out to all faculty and staff during pre planning.

#7: A fundraiser form log will be placed on the counter for people to look up their fundraiser numbers so they can be filled in on the monies collected form.

#8: Receipt book #3209 and #3146 were found and turned in. #3154 was missing and a letter regarding this was written by teacher and signed by principal. Stickers will be placed on receipt books stating that all books must be turned in by June 30.

#9: It will continue to be stressed to teachers/coaches/sponsors that the fundraiser recap should match the amounts on their reconciliation reports. Also, a copy of reconciliation report will be distributed to the faculty members to complete fundraiser recap.

#10: This was not a planned fundraiser. The amount collected was to cover the expected cost of the graduation cords but the amount charged to the school was less than anticipated resulting in the profit of \$22.31, so a fundraiser from was not completed. Fundraiser forms are and will be required for known fundraisers in advance.

#11: After looking into this particular issue it was determined that it would not qualify as a fundraiser. The school collected a total of \$1,507.00. The school paid \$1567.09 to vendors with check #'s 29553 and 29557.

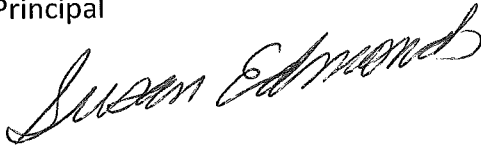
#12: Students paid \$200 for part of their state championship rings. The school paid the balance out of the general athletic account, soccer account and the principal's account.

We thank you for your help and guidance regarding the finances of Fleming Island High School.

Sincerely,

A handwritten signature in cursive script, appearing to read "Tom Pittman".

Tom Pittman,
Principal

A handwritten signature in cursive script, appearing to read "Susan Edmonds".

Susan Edmonds,
Bookkeeper

GREEN COVE SPRINGS JUNIOR HIGH SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Green Cove Springs Junior High School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Green Cove Springs Junior High School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$97,005.00 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 71,162.42
Investments	<u>25,842.58</u>
Total funds	\$ 97,005.00

During the financial review period, the total receipts equaled \$174,623.87 and the total expenditures equaled \$170,069.18 for a total of \$344,693.05.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$156,548.83	\$174,623.87	\$ 18,075.04
Disbursements	157,421.52	170,069.18	12,647.66
Cash/Bank Balance	66,846.12	71,162.42	4,316.30
Investments	25,604.19	25,842.58	238.39

Green Cove Springs Junior High School Audit
Page 2

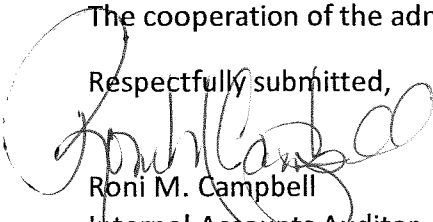
The financial records present fairly in all material respects the financial position of Green Cove Springs Junior High School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

- A. Bookkeeper initial responsibility
 - 1. Two (2) of 464 checks contained only one signature. Page 35, Internal Accounts Manual
 - 2. One check was issued for restrictive expenditure (personal membership) from non-trust account. Page 29, Internal Accounts Manual
 - 3. On multiple occasions official receipt number was not shown on Monies Collected Forms (Revtrack) as policy requires. Page 18, Internal Accounts Manual
 - 4. Eight (8) of eighteen (18) Ticket Disbursement Sheets were not signed by Bookkeeper. Pages 54 and 55, Internal Accounts Manual
- B. Teacher/coach/sponsor initial responsibility
 - 1. On 6 of 33 checks reviewed, prior written approval was not obtained prior to purchase or order. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
 - 2. On three (3) occasions in sample funds were not turned in to bookkeeper same day collected as policy requires. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
 - 3. Two (2) of eighteen (18) fundraisers reviewed were not supported by entries in EPES accounting system. Six (6) of 250 donut cards and 25 of 153 shirts and shorts were given as "prizes" and to coaches and players without any acknowledgment of receipt. Page 11, Internal Accounts Manual
 - 4. Teacher Receipt Book numbers 78 and 97 were not available for audit as they were not returned to Bookkeeper. Page 18, Internal Accounts Manual

Generally, the records were in good order and the management of internal funds by the Principal of Green Cove Springs Junior High School was good.

The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,



Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County



GREEN COVE SPRINGS JUNIOR HIGH

1220 BONAVENTURE AVENUE, GREEN COVE SPRINGS, FL 32043
Phone (904) 336-5175 Fax (904) 336-6563 Guidance Fax (904) 336-6563
gcj.oneclay.net

Jennifer Shepard
Assistant Principal

Jennifer Halter
Principal

James DeMarie
Assistant Principal

Friday, March 29, 2018

Ms. Campbell,

In regards to the 2017 Green Cove Springs Junior High Audit, here are the following responses to the items listed:

A. Bookkeeper initial responsibility:

1. Two of 464 checks contained only one signature. Page 35, Internal Accounts Manual. **The bookkeeper and the Principal will double check to ensure that to two signatures appear on all checks.**

2. One check was issued for restrictive expenditure (personal membership) from non-trust account. Page 29, Internal Accounts Manual.

This practice was done since 2015. We were just notified that it was not allowed. We have notified the Band Director of this protocol and will follow it for the future.

3. On multiple occasions official receipt number was not shown on Monies Collect Forms (Revtrack) as policy requires. Page 18, Internal Accounts Manual.

We will double check receipt numbers are entered on Monies Collect Forms from Revtrack accounts.

4. Eight out of eighteen Ticket Disbursement sheets were not signed by Bookkeeper. Pages 54 and 55, Internal Accounts Manual.

The disbursement sheet referenced in the audit was never used. We will have the sponsor of the event double check signatures on the Ticket Disbursement sheets.



B. Teacher/coach/sponsor initial responsibility:

1. On 6 of 33 checks reviewed, prior written approval was not obtained prior to purchase or order. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook.

We will continue to train and educate teachers, coaches and sponsors of their responsibility to follow policy and procedures for purchasing. Additional training held when needed.

2. On three occasions in sample funds were not turned in to bookkeeper same day collected as policy requires. Page 17 Internal Accounts Manual and Page 11, SBCC Employee Handbook.

We will continue to train and educate teachers, coaches and sponsors of their responsibility to follow policy and procedures for purchasing. Additional training held when needed.

3. Two of eighteen fundraisers reviewed were not supported by entries in EPES accounting system. Six of 250 donut cards and 25 of 153 shirts and shorts were given as "prizes" and to coaches and players without any acknowledgement of receipt. Page 11, Internal Accounts Manual.

Per email sent to Ms. Campbell on March 22nd, the six donut cards and the 25 shirts and shorts did have a receipt for receiving them attached to the original documentation of the fundraiser that was sent in for audit. We will continue to educate our coaches on the importance of receipt and management of goods.

4. Teacher Receipt Book numbers 78 and 97 were not available for audit as they were not returned to the Bookkeeper. Page 18, Internal Accounts Manual.

Receipt book #97 was returned to the Bookkeeper and is in the office. We will talk to coaches and sponsors directly who were not returning receipt books on time.

Green Cove Jr High will continue to make every effort possible to comply with the rules outlined in the Internal Accounts Manual.

Thank you,



Jen Halter
Principal

GROVE PARK ELEMENTARY SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Grove Park Elementary School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Grove Park Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$7,904.92 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$7,904.92
Total funds	\$7,904.92

During the financial review period, the total receipts equaled \$24,519.75 and the total expenditures equaled \$24,908.55 for a total of \$49,428.30

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$ 37,145.98	\$ 24,519.75	-\$12,626.23
Disbursements	39,497.18	24,908.55	- 14,588.63
Cash/Bank Balance	8,293.72	7,904.00	- 388.80

Grove Park Elementary School Audit
Page 2

The financial records present fairly in all material respects the financial position of Grove Park Elementary School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Bookkeeper initial responsibility

1. On 2 out of 12 months the Principal's Monthly Report Packet was not prepared on or before the 15th of the subsequent month. Page 60, Internal Accounts Manual
2. Only half of the copies of recapped fundraiser applications were received before February, 2018. Page 11, Internal Accounts Manual.
3. On multiple occasions (5) funds were held over weekend by Bookkeeper. Page 16, Internal Accounts Manual
4. Multiple Official Receipts were dated incorrectly. Page 18, Internal Accounts Manual
5. One of 120 checks contained only one signature. Page 35, Internal Accounts Manual

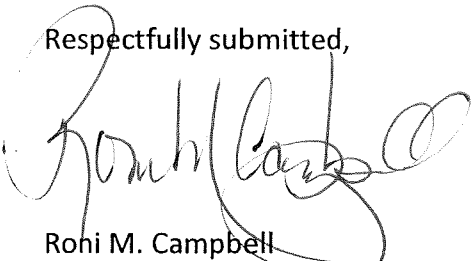
B. Teacher/coach/sponsor initially responsibility

1. On 3 out of 24 checks reviewed prior written approval was not obtained prior to purchase or order. Page 17 Internal Accounts Manual
2. On seven (7) occasions in sample, funds were not turned in same day collected as policy requires. Page 17, Internal Accounts Manual
3. One (1) of three (3) fundraiser application recaps were not supported by EPES accounting system and two (2) were missing the inventory information. One fundraiser recap sampled indicated funds were turned into bookkeeper in one deposit the day after sale ended (nothing turned in during week of sale). Page 12 and 13, Internal Accounts Manual

Generally, the records were in good order and the management of internal funds by the Principal of Grove Park Elementary was good.

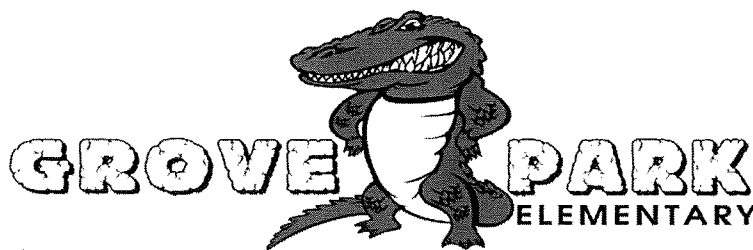
The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,



Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County

1643 Miller Street
Orange Park, FL 32073



Main Office: 336-1275
Fax Number: 336-1278

Scott Voytko
Principal

Jill Worley
Assistant Principal

April 2, 2018

Roni Campbell
Internal Accounts Auditor
Clay County Schools

Dear Roni,

Please find below our response and corrective actions to the audit findings for the 2016-2017 school year.

A. Bookkeeper responsibility

1. Bookkeeper will continue to strive for perfection in timeliness of monthly report preparation.
2. Fundraiser recaps were sent to the auditor on 2 occasions. The bookkeeper also offered to scan and email copies when she became aware that the auditor didn't have them. They are still available for review.
3. After receipt of last year's audit in April of 2017, a backup was appointed to make deposits when the bookkeeper is out of the office. We believe this will address funds being held over the weekend.
4. Bookkeeper will review the Internal Accounts Manual and correct this deficiency.
5. Bookkeeper will continue to strive for perfection in ensuring all checks are signed by two personnel.

B. Teacher/coach/sponsor responsibility

1. Two of the checks in question were for field trip expenses. The field trip request forms were attached to the check requests and dated well in advance. We would argue that since these are signed by the sponsor, the principal, and an assistant superintendent, this constitutes prior approval. Further training will be held with the third teacher.
2. Bookkeeper has instituted an in-service with teachers and will continue to hold refresher training.
3. Bookkeeper has instituted an in-service with teachers and will continue to hold refresher training.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Scott Voytko".

Scott Voytko
Principal

A handwritten signature in black ink, appearing to read "Allyson Lee".

Allyson Lee
Bookkeeper

S. BRYAN JENNINGS ELEMENTARY SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of S. Bryan Jennings Elementary School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of S. Bryan Jennings Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$15,408.27 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 5,314.05
Investments	10,094.22
Total funds	\$15,408.27

During the financial review period, the total receipts equaled \$42,089.18 and the total expenditures equaled \$40,524.62 for a total of \$82,613.80.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$ 59,461.71	\$42,089.18	-\$17,372.53
Disbursements	67,138.78	40,524.62	- 26,614.16
Cash/Bank Balance	403.36	5,314.05	4,910.69
Investments	13,440.35	10,094.22	- 3,346.13

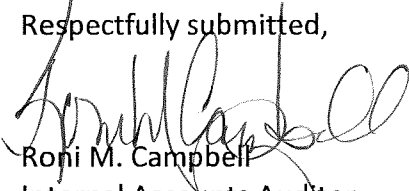
The financial records present fairly in all material respects the financial position of S. Bryan Jennings Elementary School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

- A. Principal initial responsibility
 - 1. Two of twelve bank statements were not initialed by Principal indicating that statement was delivered to them unopened and reviewed. Page 5, Internal Accounts Manual
- B. Bookkeeper initial responsibility
 - 1. One of 176 checks contained only one signature. Page 35, Internal Accounts Manual
 - 2. Multiple checks were issued with incomplete backup including invoices not dated, invoices missing vendor information, copies of invoices rather than original, one reimbursement was issued without proof of payment and one check in sample had no backup at all. Pages 32 – 35, Internal Accounts Manual
 - 3. Fundraiser number not shown on multiple Official Receipts. Page 18, Internal Accounts Manual
 - 4. Two (2) out of five (5) deposit slips reviewed were not dated. Page 18, Internal Accounts Manual
 - 5. One check was issued for Restrictive Expenditure (donation) from non-trust account. Page 29, Internal Account Manual
 - 6. Multiple copies of fundraiser applications were not sent to county office as policy requires. Page 11, Internal Accounts Manual
- C. Teacher/coach/sponsor initial responsibility
 - 1. On 10 out of 20 checks in sample, purchases were made without prior written approval as required. Page 32, Internal accounts Manual
 - 2. Four of five recapped fundraisers in sample were not supported by the EPES accounting system and 1 was missing the inventory information. Page 12, Internal Accounts Manual
 - 3. On multiple occasions teacher receipts were not written when required and on five occasions, in sample, "tally" was by teacher rather than student on Monies Collected Form as policy requires. Page 17, Internal Accounts Manual.
 - 4. Fundraiser numbers and teacher receipt numbers not shown on Monies Collected Form multiple times in sample. Page 17, Internal Accounts Manual
 - 5. On two occasions in sample teacher receipts were issued for one amount and shown on Monies Collected Form as another amount and on two other occasions in sample teacher receipts were voided yet still shown on Monies Collected Forms. Page 17, Internal Accounts Manual

Generally, the records were in good order and the management of internal funds by the former Principal of S. Bryan Jennings Elementary was good.

The cooperation of both the new administrative staff and new bookkeeper is acknowledged and appreciated.

Respectfully submitted,



Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County



S. Bryan Jennings Elementary School

215 Corona Ave
Orange Park, FL 32073
904-336-3175
Fax: 904-336-3177

Elise Taylor
Principal

Carolyn Ayers
Assistant Principal

Mrs. Campbell,

I have reviewed the complete Internal Accounts audit, of S. Bryan Jennings Elementary, for the year ending June 30, 2017. The bookkeeper (Patti Robbins) and I strive to adhere to the accounts manual so that corrective actions are not required or repeated. Based on the comprehensive report, SBJ was non-compliant in a few areas; Principal initial responsibility, Bookkeeper initial responsibility, and Teacher/coach/sponsor initial responsibility. This report is appreciated, especially as I am a new Principal with a new Bookkeeper, to assist with accurately and efficiently reporting for the SBJ accounts with full compliance.

Based upon the discrepancies to the Internal Accounts Manual, the following corrective actions have and/or will continue to be taken to ensure they do not occur again.

A. Principal initial responsibility

1. The bookkeeper will present the monthly bank statements to the principal unopened for her review and initial upon arrival.

B. Bookkeeper initial responsibility

1. Bookkeeper and Principal will both ensure all checks have two signatures.
2. All checks issued will have appropriate supporting documentation such as copied and dated invoices, full vendor information, and proof of payment.
3. Receipts will all include a fundraiser number when applicable.
4. All deposit slips will be dated.
5. All checks issued for 'donation' will be made from a Trust account.
6. Multiple copies of fundraiser applications will be sent to the county office per required policy.

C. Teacher/coach/sponsor/initial responsibility

1. Prior to making a purchase from internal funds, the principal will provide written authorization as required.
2. All fundraisers will be supported by the EPES accounting system with all inventory Information provided.
3. Upon collection of money at \$5.00 or more a receipt will be written and provided. If collecting \$5 or less and using a tally sheet the student names will be listed for recording purposes, not teacher name.
4. All monies collected forms will include receipt numbers and the fundraiser number that it supports.
5. All monetary amounts listed on receipts will match what is listed on accompanying Monies Collected Forms.

Appropriate reporting and handling of all related financial records for the SBJ Internal Accounts will comply with required policies. The bookkeeper and I will refine our practice to ensure the financial documentation is in order.

Sincerely,

A handwritten signature in cursive script that reads "Elise Taylor". The signature is written in black ink and is positioned below the word "Sincerely,".

Elise Taylor

Principal

S. Bryan Jennings Elementary

KEYSTONE HEIGHTS ELEMENTARY SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Keystone Heights Elementary School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Keystone Heights Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$41,715.20 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 32,697.39
Investments	9,017.81
Total funds	\$ 41,715.20

During the financial review period, the total receipts equaled \$108,167.74 and the total expenditures equaled \$110,642.92 for a total of \$218,810.16.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$ 127,122.27	\$108,167.24	-\$18,955.03
Disbursements	118,686.77	110,642.92	- 8,043.85
Cash/Bank Balance	35,256.26	32,697.39	- 2,558.87
Investments	8,934.62	9,017.81	83.19

The financial records present fairly in all material respects the financial position of Keystone Heights Elementary School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Bookkeeper initial responsibility

1. Multiple copies of fundraiser applications were not sent to county office as policy requires (16 of 41 recapped copies were not received). Page 11, Internal Accounts Manual
2. One check was issued for Restrictive Expenditures (donation) from non-trust accounts. Page 29, Internal Accounts Manual
3. Checks were issued with incomplete backup including reimbursements issued without proof of payment and approved county contract review form missing. Page 35, Internal Accounts Manual
4. One (1) of 318 checks contained only one signature. Page 35, Internal Accounts Manual
5. Multiple Official Receipts were missing the fundraiser number in Note area, entered out of order, dated incorrectly or contained incomplete notes and on one (1) occasion the note was blank. Page 18, Internal Accounts Manual
6. Master Ticket Inventory incomplete including tickets purchased in May, 2017 not included. Page 52, Internal Accounts Manual
7. Teacher Receipt Books were not numbered and two books were shown on the Teacher Receipt Book Log with the same number. Page 18, Internal Accounts Manual

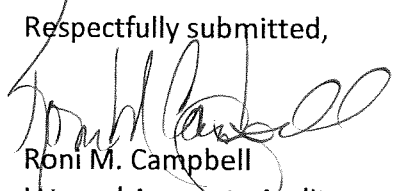
B. Teacher/coach/sponsor initial responsibility

1. On multiple occasions teacher receipts were not written when required. Page 17, Internal Accounts Manual
2. Teacher Receipts were completed incorrectly and all receipts in one Teacher Receipt Book (#69) were completed without entering the alphanumerical amount. Page 17, Internal Accounts Manual
3. On multiple occasions in sample Monies Collected Forms were missing the fundraiser number as policy requires. Page 17, Internal Accounts Manual
4. On 11 out of 39 checks in sample, purchases were made without prior written approval as required. Page 32, Internal Accounts Manual and Page 11, SBCC Employee Handbook
5. Two hundred (200) gift cards were purchased and recipient signatures were not given to bookkeeper. Page 35, Internal Accounts Manual
6. Three (3) of nine (9) recapped fundraisers in sample were not supported by the EPES accounting system.

Generally, the records were in good order and the management of internal funds by the Principal of Keystone Heights Elementary School was good.

The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,



Roni M. Campbell

Internal Accounts Auditor

School Board Clay County

KEYSTONE HEIGHTS ELEMENTARY SCHOOL
"Where Every Kid Is A Winner"

MELANIE SANDERS
Principal



CORINNE LAVIN
Assistant Principal

March 28, 2018

Roni M. Campbell
Internal Accounts Auditor
School District of Clay County
Green Cove Springs, FL 32043

Dear Mrs. Campbell:

This letter is being written in response to the Auditor's Report received for Keystone Heights Elementary School for Fiscal Year 2016-2017. We have reviewed all comments very carefully and listed below are our responses.


1. Multiple copies of fundraiser applications were not sent to county office as police requires (16 of 41 recapped copies were not received). Page 11, Internal Account Manual
Both the Principal and the Bookkeeper will revenue fundraiser recaps along with inventory reports for accuracy in reporting and assure they are completed within 30 days.
2. One Check was issued for Restricted Expenditures (donations) from non- trust accounts. page 29 Internal Accounts Manual.
The Bookkeeper will review the procedures and policies regarding this matter on a monthly basis to insure that this guideline will be followed in the future.
3. Checks were issued with incomplete backup including reimbursements issued without proof of payment and approved county contract review form missing. Page 35, Internal Accounts Manual
The Bookkeeper will review the procedures and policies in the Internal Accounts Manual and assure all the documents are included in the future.
4. One (1) of 318 checks contained only one signature. Page 35, Internal Accounts Manual
Both the Principal and Bookkeeper will continue to be prudent and review of each checks to verify that two signatures are on each check.
5. Multiple Official Receipts were missing the fundraiser number in Note area, entered out of order, dated incorrectly or contained incomplete notes and on one (1) occasion the note was blank. Page 18, Internal Accounts Manual
Corrective action has already been taken in both matters. Also, we will continue to be proactive in reminding faculty and staff when corrections need to be made.
6. Master Ticket Inventory incomplete including tickets purchased in May, 2017 not included. Page 52, Internal Accounts Manual
The Bookkeeper will review the Internal Account Manual and keep better track of the Master Ticket Inventory list.
7. Teacher Receipt Books were not numbered and two books were shown on the Teacher Receipt Book Log with the same number. Page 18, Internal Accounts Manual
The Bookkeeper will review all receipt book numbers to assure they are numbered correctly.

In addition, the bookkeeper annually reviews all procedures regarding monies collected and teacher receipts at the beginning of the new school year. The following standards have been implemented to correct concerns as noted by the auditor as indicated below:

- ❖ Notifies teacher/sponsor regarding missing or incorrect information or recording information incorrectly on the Monies Collected Form or Teacher Receipt.
- ❖ Bookkeeper holds the receipt book until teacher/sponsor comes to make necessary corrections.
- ❖ If money has not been turned in daily, the teacher is required to write a statement indicating the reason that it was held. The note then is given to the Principal for her review/signature. The written documentation is then attached to the Monies Collected Form.
- ❖ Additional in-service will be given as the need arises in the areas addressed.

In closing, Keystone Heights Elementary School would like to thank you for the time and effort put forth in completing our audit. Mrs. Chapman and I also appreciate your help throughout the year in all matters at it relates to Internal Accounts. We are committed to following the policies and procedures as outline in the Internal Accounts Manual. Your kind commendations mentioned in the final report were noted and appreciated as well.

Sincerely,


Melanie L. Sanders
Principal

KEYSTONE HEIGHTS HIGH SCHOOL AUDIT

March, 2017

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Keystone Heights High School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Keystone Heights High School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$241,811.26 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 139,531.17
Investments	102,280.09
Total funds	\$ 241,811.26

During the financial review period, the total receipts equaled \$494,985.36 and the total expenditures equaled \$434,354.69 for a total of \$929,340.05.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$ 451,203.30	\$494,985.36	\$ 43,782.06
Disbursements	426,671.89	434,354.69	7,682.80
Cash/Bank Balance	79,844.00	139,531.17	59,687.17
Investments	101,336.59	102,280.09	943.50

Keystone Heights High School Audit
Page 2

The financial records present fairly in all material respects the financial position of Keystone Heights High School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Principal initial responsibility

1. One of twelve bank statements was not initialed by Principal indicating that statement was delivered to them unopened and reviewed. Page 5, Internal Accounts Manual

B. Bookkeeper initial responsibility

1. SBA interest not entered correctly as policy requires. Page 8, Internal Accounts Manual
2. Two out of 1052 checks contained only one signature. Page 35, Internal Accounts Manual
3. Six (6) checks were issued for restricted expenditures (donations) from a non-trust account. Page 29, Internal Accounts Manual
4. Many checks were issued marked incorrectly for 1099 purposes. Page 71, Internal Accounts Manual
5. Multiple checks were issued with incomplete backup including reimbursements issued without proof of payment. Four checks in sample were issued with no backup at all. Pages 33 – 35, Internal Accounts Manual
6. One teacher receipt book (#159) was not available for audit even though teacher receipt book log indicated received by bookkeeper. Page 18, Internal Accounts Manual
7. Many copies of fundraiser applications were not sent to district office as policy requires. Page 11, Internal Accounts Manual
8. On the Ticket Disbursement Sheets (Pages 52 – 55, Internal Accounts Manual)
 - a. The person who was responsible for tickets did not sign out the tickets.
 - b. Ending ticket numbers could not be confirmed

C. Teacher/coach/sponsor initial responsibility

1. On at least 25 of 121 checks in sample, purchases were made without prior written approval as required. Page 33, Internal Accounts Manual and Page 11, SBCC Employee Handbook
2. On multiple checks in sample check requisitions were incomplete or edited and not initialed. Pages 33 – 35, Internal Accounts Manual
3. Two check requisitions were approved for "Teacher Appreciation" yet funds were spent on fundraiser number 17-11 Water/Snacks and another was approved for "Pinning Ceremony Supplies" yet a wall clock was purchased. Pages 33 – 35, Internal Accounts Manual

Keystone Heights High School Audit

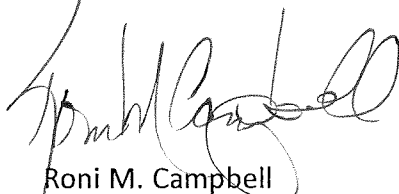
Page 3

4. On multiple occasions in sample (Page 17, Internal Accounts Manual)
 - a. Teacher receipts were not written when required
 - b. Teacher receipts were edited rather than voided and another issued
 - c. Teacher receipts were incomplete or completed incorrectly
 - d. Fundraiser number missing on Monies Collected Forms
 - e. Monies Collected Forms were edited and not initialed
5. Funds were not turned into bookkeeper same day collected multiple (11) times in sample as policy requires. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
6. Multiple teacher receipt books (#103, 105, 106, 109 & 121) were not available for audit as they were not returned to Bookkeeper. Page 18, Internal Accounts Manual
7. Twelve (12) of twenty-three (23) recapped fundraisers sampled were not supported by entries in EPES accounting system and on five (5) out of fifteen (15) which required inventory information it was missing and on one (1) it was incomplete. Page 11, Internal Accounts Manual
8. Funds collected for "Dues" (NHS & NJHS) totaled \$2,540.00 and \$770.00 was expended for dues, resulting in profit of \$1,740.00. A fundraiser application should have been executed. Page 11, SBCC Employee Handbook
9. Funds collected for "dues" (3174) totaled \$208.00 and \$151.50 was expended for dues, resulting in a \$56.60 profit. A fundraiser application should have been executed. Page 11, ASBCC Employee Handbook
10. Golf team uniforms sold (at cost) and not shown as fundraiser even though less was collected than expended. Funds collected totaled \$1,532.50 and \$3,128.50 was paid to vendor, resulting in a loss of \$1,596.00. Page 11, SBCC Employee Handbook

Generally, the records were in good order and the management of internal funds by the former Principal of Keystone Heights High School was good.

The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,



Roni M. Campbell
Internal Accounts Auditor

KEYSTONE HEIGHTS JR./SR. HIGH SCHOOL

AARON MCWILLIAMS
PRINCIPAL

BARRY UNDERWOOD
VICE PRINCIPAL



LINDA F. MCGHGHY
ASST. PRINCIPAL

BRIAN G. COX
ASST. PRINCIPAL

Mrs. Ronnie Campbell
Internal Accounts Auditor
900 Walnut Street
Green Cove Springs, FL 32043

Mrs. Campbell,

This letter is to inform you that Victoria Touchton and I have met concerning the results of our audit for the 2016-2017 school year. Victoria and I will be meeting with staff and going over the proper procedures for handling money, fundraising procedures and to insure correct ticket disbursement paperwork is being filled out and turned in properly and in a timely manner. It will also be reiterated again that prior written approval is needed before you order anything and buy anything. With regards to receipt writing, it will be stated to the teachers and sponsors when you must write a receipt and what happens when a receipt is in error. The proper filling out of Fundraising forms and inventory sheets when applicable is being gone over as well. Thank you for always being available to answer any questions or concerns we may have.

Sincerely,

A handwritten signature in black ink, appearing to read 'Aaron McWilliams'.

Aaron McWilliams
Principal
Keystone Heights Jr/Sr High School

LAKE ASBURY ELEMENTARY SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Lake Asbury Elementary School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Lake Asbury Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$55,990.00 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 35,602.13
Investments	20,387.87
Total funds	\$ 55,990.00

During the financial review period, the total receipts equaled \$125,566.54 and the total expenditures equaled \$119,331.93 for a total of \$244,898.47.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$163,389.50	125,566.54	-37,822.96
Disbursements	157,767.27	119,331.93	-38,435.34
Cash/Bank Balance	29,555.60	35,602.13	6,046.53
Investments	20,199.79	20,387.87	188.08

The financial records present fairly in all material respects the financial position of Lake Asbury Elementary School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida

Lake Asbury Elementary School Audit
Page 2

Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Principal initial responsibility

1. One of twelve bank statements was not initialed by Principal indicating that statement was delivered to them unopened and reviewed. Page 5, Internal Accounts Manual

B. Bookkeeper initial responsibility

1. On 4 out of 12 months the Principal's Monthly Report Packet was not prepared on or before the 15th of the subsequent month. Page 60, Internal Accounts Manual.
2. One check was issued for a restricted expenditure (personal membership) from a non-trust account. Page 29, Internal Accounts Manual.
3. Original of Official Receipts were not given to teacher/coach/sponsor from whom funds were received. Page 18, Internal Accounts Manual
4. Internal Account Purchase Order and Customer Agreement signed by Bookkeeper rather than Principal. Page 33, Internal Accounts Manual and Page 11, SBCC Employee Handbook.
5. One out of 252 checks contained only one signature. Page 35, Internal Accounts Manual
6. Fundraiser Log incomplete and multiple copies were not sent to district office. Page 11, Internal Accounts Manual
7. Of the 44 checks reviewed, two (2) were issued for reimbursements without proof of payment and one (1) with approved county contract review form not included in backup. Page 35, Internal Accounts Manual

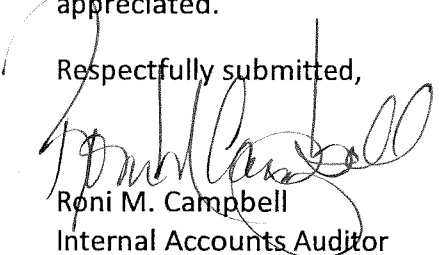
C. Teacher/coach/sponsor initial responsibility

1. On six (6) of 44 checks reviewed, prior written approval was not obtained prior to purchase or order. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
2. On multiple occasions teacher receipts were not written when required and on five (5) occasions in sample, "tally" of students missing on Monies Collected Forms as policy requires. Page 17, Internal Accounts Manual
3. On 2 of 3 recapped fundraiser recaps that required inventory information, it was missing. Page 11, Internal Accounts Manual

Generally, the records were in good order and the management of internal funds by the former Principal of Lake Asbury Elementary School was good.

The cooperation of both the new administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,



Roni M. Campbell

Internal Accounts Auditor
School Board of Clay County



Lake Asbury Elementary School

2901 Sandridge Road
Green Cove Springs, Florida 32043
Office: 904-336-1525 Fax: 904-336-1527



Tiffany Outman
PRINCIPAL

Melanie McIver
ASSISTANT PRINCIPAL

April 3, 2018

Roni Campbell •
Internal Accounts Auditor
School District of Clay County

Dear Mrs. Campbell,

In response to the Lake Asbury Elementary School's Internal Accounts audit for the 2016-2017 school year, I have noted the suggestions made for improvement and will take the necessary steps by implementing the following:

- The Principal always receives the bank statement unopened and will make certain it is initialed each month as outlined in the Internal Accounts Manual.
- The bookkeeper will prepare the Principal's Monthly Report Packet on or before the 15th for the subsequent month as outlined in the Internal Accounts Manual.
- The bookkeeper will be diligent in identifying donation and personal membership items that need to be paid from a Trust account in accordance with school board policy.
- The bookkeeper will make sure original Official Receipts are given to the teacher, coach, and sponsors from whom funds were received.
- The Principal and the bookkeeper will verify that two signatures are on checks before disbursement. We will be diligent that any reimbursement checks have proof of payment and any items needing county contract review have backup per the Internal Accounts Manual.
- We will review and follow proper procedures for fundraiser and financial recaps with all pertinent staff by making sure all fundraiser forms are filled out in their entirety. The bookkeeper will ensure all fundraiser logs are complete and copies are sent to the district office in a timely manner as outlined by the Internal Accounts Manual.
- The Principal and bookkeeper will review procedures with faculty/staff for Teacher Receipts and Monies Collected Forms at the beginning of each year and periodically during the year. We will also review procedures for prior approval and proper documentation for purchases made as outlined in the Internal Accounts Manual.

I trust that the above will improve our internal controls and meet all requirements.

We would like to take this opportunity to thank you for the professionalism in which this audit was conducted. We appreciate your remarks and suggestions for improvement.

Sincerely,

Tiffany Outman
Principal

Innovate » Engage » Empower

AN EQUAL OPPORTUNITY EMPLOYER

LAKE ASBURY JUNIOR HIGH SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Lake Asbury Junior High School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Lake Asbury Junior High School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$108,052.78 as of June 30, 2017, was reconciled as follows:

Cash/Bank	<u>\$108,052.78</u>
Total funds	\$108,052.78

During the financial review period, the total receipts equaled \$225,813.82 and the total expenditures equaled \$240,989.30 for a total of \$466,803.12.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$ 287,579.99	\$225,813.82	-\$61,766.17
Disbursements	278,960.21	240,989.30	- 37,970.91
Cash/Bank Balance	79,442.51	108,052.78	28,610.27
Investments	43,785.75	0	- 43,785.75

The financial records present fairly in all material respects the financial position of Lake Asbury Junior School as of June 30, 2017, and the results of its operations and cash flow for the year then ended.

The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Bookkeeper initial responsibility

1. Four (4) of 570 checks contained only one signature. Page 35, Internal Accounts Manual
2. Many official receipts did not contain fundraiser number in Note area. Page 18, Internal Accounts Manual
3. On multiple checks and official receipts the note was incomplete. Pages 18 and 35, Internal Accounts Manual
4. One check in sample was issued without signed contract and another was issued without signed contract and approved county contract review form. Page 35, Internal Accounts Manual

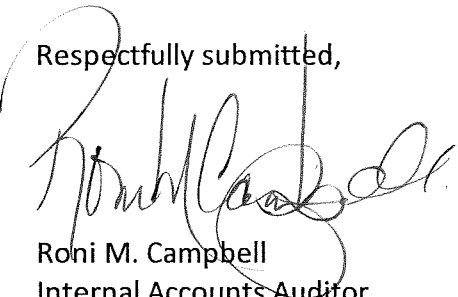
B. Teacher/coach/sponsor initial responsibility

1. On 16 of 49 checks reviewed, prior written approval was not obtained prior to purchase or order, Page 7, Internal Accounts Manual and Page 11, SBCC Employee Handbook
2. On two occasions in sampled revenue, teacher receipts were not issued as policy requires and tickets were not utilized for "The Sound of Music Play" as policy requires. Page 17, Internal Accounts Manual
3. On multiple occasions in sample fundraiser number was not shown on Monies Collected Form. Page 17, Internal Accounts Manual
4. Five (5) of eleven (11) recapped fundraisers in sample were not supported by the EPES accounting system and on 1 of 6 that required the inventory information it was missing. Page 12, Internal Accounts Manual
5. Funds collected for "picture commissions" totaled \$3,146.93 and no expenditures were required, resulting in \$3,146.93 profit. A fundraiser application should have been executed. Page 11, SBCC Employee Handbook
6. Funds collected for "Yearbook sales" totaled \$9,710.00 and \$8,536.01 was expended for the yearbook, resulting in a profit of \$1,179.99. A fundraiser application should have been executed. Page 11, SBCC Employee Handbook

Generally, the records were in good order and the management of internal funds by the Principal of Lake Asbury Junior High School was good.

The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,



Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County



Lake Asbury Junior High School

Home of the Tigers

2851 Sandridge Road, Green Cove Springs, FL 32043

Telephone - 904-336-5375 Fax - 904-336-5377 website - laj.oneclay.net

Elevate Clay



Becky Murphy, Principal
Justin Jones, Vice Principal

Bonnie King, Assistant Principal
Lydia Creel, Assistant Principal

March 28, 2018

Dear Roni Campbell:

This letter is in response to the audit findings for the 2016-2017 school year. Lake Asbury Junior High School will strive to make all necessary changes from the date of the findings and report for the 2017-2018 school year as well as future school years.

- Exception A #1: Every effort will be made to ensure all checks contain two signatures as required by the Internal Accounts Manual
- Exception A #2: Bookkeeper will ensure official receipts contain fundraiser number in the Note area as required by the Internal Accounts Manual.
- Exception A #3: Bookkeeper will ensure the note section is complete for all check and official receipts as required by the Internal Accounts Manual.
- Exception A #4: Bookkeeper will ensure that checks will not be issued without a signed contract or without the approved county contract review form.
- Exception B #1: Complete backup will be required for checks. Teachers, coaches, and sponsors will continue to be reminded that all purchases must have prior written approval. This will be done through emails, meetings, and bookkeeping procedures placed in mailboxes.
- Exception B #2: Teachers, coaches, and sponsors will continue to be reminded of the policies concerning revenue. Teacher receipts and tickets will be issued as policy requires. The teacher in charge of the school musical has been reminded that tickets must be utilized when charging for admission, and he will use correct procedures in the future.
- Exception B #3: Teachers, coaches, and sponsors will continue to be reminded of the policies concerning fundraisers. Fundraiser Application numbers will be entered on Monies Collected Forms.
- Exception B #4: Bookkeeper will also ensure that all fundraiser recaps will be supported by the EPES accounting system. Teachers, coaches, and sponsors will be advised and reminded that inventory must be completed if applicable.

Exception B #5/6: All funds collected that result in a profit will have completed fundraiser forms submitted per the SBCC Employee Handbook. The sponsor for Picture Commissions and Yearbook Sales will be reminded of the necessity of a fundraiser application.

We will continue to address all fundraising, purchasing, and deposit requirements with faculty, staff, and coaches at the beginning of each school year and as issues arise.

We thank you for your help and guidance regarding the finances of Lake Asbury Junior High

Sincerely,

A handwritten signature in cursive script that reads "Becky Murphy". The signature is written in dark ink and is positioned above the printed name and title.

Becky Murphy
Principal

LAKESIDE ELEMENTARY SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Lakeside Elementary School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Lakeside Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$25,201.31 as of June 30, 2017, was reconciled as follows:

Cash/Bank	<u>\$ 25,201.31</u>
Total funds	\$ 25,201.31

During the financial review period, the total receipts equaled \$86,454.07 and the total expenditures equaled \$91,813.79 for a total of \$178,267.86.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$ 119,054.36	\$86,454.07	-\$32,600.29
Disbursements	120,067.85	91,813.79	- 28,254.06
Cash/Bank Balance	30,561.03	25,201.31	- 5,359.72

Lakeside Elementary School Audit
Page 2

The financial records present fairly in all material respects the financial position of Lakeside Elementary School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Bookkeeper initial responsibility

1. Four of 48 check requisitions sampled were signed by bookkeeper rather than teacher/coach/sponsor responsible for activity account. Page 33, Internal Accounts Manual
2. Multiple copies of fundraiser applications were not sent to county office as policy requires. Page 11, Internal Accounts Manual
3. Four of 89 official receipts sampled were issued to someone other than person who signed Monies Collected Form. Page 18, Internal Accounts Manual
4. Ticket disbursement sheet was incomplete (ticket range and bookkeeper's signature). Page 54, Internal Accounts Manual

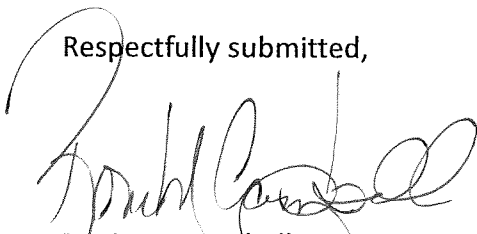
B. Teacher/coach/sponsor

1. Gift card in the amount of \$50.00 purchased and no recipient signature was not given to bookkeeper. Page 35, Internal Accounts Manual
2. Over \$600.00 was collected for lost and damaged library books and no funds were expended from same account for replacement or repair of library books. A fundraiser application should have been executed. Page 11, SBCC Employee Handbook
3. Funds were collected for "end of year" activities in excess of what was expended. A fundraiser application should have been executed. Page 11, SBCC Employee Handbook

Generally, the records were in good order and the management of internal funds by the Principal of Lakeside Elementary School was good.

The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,



Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County

Lakeside Elementary



Jeff Schriver
Principal

Dawn Wolfe
Assistant Principal

2752 Moody Avenue
Orange Park, FL 32073
Phone: (904) 336-1675 / (904) 336-1677

March 29, 2018

Mrs. Roni Campbell
Internal Accounts Auditor
Clay County School Board

Dear Mrs. Campbell:

This letter is in response to the recent audit of the Internal Accounts for the 2016-2017 school year at Lakeside Elementary.

With regard to the notes....

- Four check requisitions were initiated by the bookkeeper for field trip payments to ensure accuracy of payment for field trip (event and buses)....sponsor/teacher will sign for their accounts with verification from the bookkeeper for receipt of funds.
- Fundraiser forms - will routinely check the log provided by your office to make sure appropriate copies arrive through the county mail to your office; if any are missing, they will be forwarded in a timely manner.
- Four receipts issued to someone other than the person who signed monies collected form - official receipts were written to sponsor; however, money was actually received by someone in the front office. In the future, official receipts will be written to actual recipient of the money; that person will, in turn, give the official receipt to the sponsor of the activity.
- Ticket disbursement sheet was not included with master ticket inventory log sheet - there were no ticket disbursements made during the 2016-2017 school year; therefore, it was not included....will make sure both copies are submitted next year.

With regard to teacher/coach/sponsor responsibility....

One gift card receipt signature was missing. Will reiterate to sponsor that this needs to be acquired.

Lost library book money is now being kept in a separate trust account (4101) and will be used to purchase books at the end of the year.

End of year activities - sponsors will be reminded that if they collect more money than they anticipate spending, they must complete a fundraiser form.

I have total confidence in our Bookkeeper and Principal's Secretary, Judy Crook. Each and every one of the 27 years that Mrs. Crook has worked at Lakeside, we have been extremely pleased with her organizational skills, efficiency, and ability to effectively manage multiple tasks. We are fortunate to have her handling our financial records, and will strive to maintain a high level of performance.

Sincerely,

Jeff Schriver
Principal

cc: Dr. Susan Legutko

JS/jlc

LAKESIDE JUNIOR HIGH SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Lakeside Junior High School's Internal Accounts for the fiscal year ending June 30, 2016.

SCOPE

A compilation is limited to presenting information that is the representation of Lakeside Junior High School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$117,056.65 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 117,056.65
Total funds	\$ 117,056.65

During the financial review period, the total receipts equaled \$227,880.24 and the total expenditures equaled \$237,250.87 for a total of \$465,131.11.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$ 226,628.38	\$227,880.24	\$ 1,251.86
Disbursements	202,102.94	237,250.87	35,147.93
Cash/Bank Balance	25,641.16	117,056.65	91,415.49
Investments	100,786.12	0	-100,786.12

The financial records present fairly in all material respects the financial position of Lakeside Junior High School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Bookkeeper initial responsibility

1. Four (4) checks were issued for restricted expenditures (3 – personal membership and 1 – donation) from non-trust accounts. Page 29, Internal Accounts Manual
2. Eight (8) of 512 checks contained only one signature. Page 35, Internal Accounts Manual
3. Multiple checks in sample were issued without acknowledgment of receipt by teacher/coach/sponsor and one check issued did not include signed contract or approved county contract review form in backup as policy requires. Pages 33 -35, Internal Accounts Manual and Page 11, SBCC Employee Handbook
4. All thirteen Ticket Disbursements Sheets were not signed by bookkeeper, top portion of four (4) were completed incorrectly and one (1) Ticket Disbursement Sheet did not contain signatures of teachers/coaches/sponsors checking out tickets. Page 54, Internal Accounts Manual
5. Eight (8) of eleven (11) Activity Account Transfers reviewed were incomplete or completed incorrectly. Page 49, Internal Accounts Manual

B. Teacher/coach/sponsor initial responsibility

1. On four (4) of 42 checks in sample, purchases were made without prior written approval as required. Page 33, Internal Accounts Manual and Page 11, SBCC Employee Handbook
2. On multiple occasions in sample teacher receipts were not written when required. Page 17, Internal Accounts Manual
3. Sales Tax exemption was requested when not paying with school check. Consumer's Certificate of Exemption, DR-14, Chapter 212, Florida Statutes
4. One teacher receipt book (#123) was not available for audit as it was not returned to bookkeeper. Page 18, Internal Accounts Manual
5. Five (5) of eight (8) recapped fundraisers sampled were not supported by entries in EPES accounting system and on one (1) of three (3) which required inventory information, it was missing. Page 11, Internal Accounts Manual
6. On two occasions in sample funds were not turned in same day collected as policy requires. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook

Generally, the records were in good order and the management of internal funds by the former Principal of Lakeside Junior High School was good.

The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,



Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County



Lakeside Junior High School

2750 Moody Avenue • Orange Park, FL 32073
Phone: 904.336.5575 • Fax: 904.336.5578
Website: ljh.oneclay.net

Mallory L. McConnell, Principal
Nathan Warmouth, Assistant Principal
Amanda George, Assistant Principal

April 4, 2018

To: Roni Campbell, Internal Auditor

Re: Lakeside Junior High Audit FY2017 Final Audit


In response to the FY17 Lakeside Junior High School Final Audit:

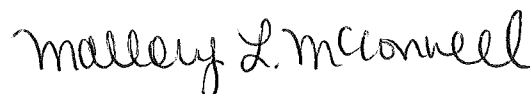
Bookkeeper Initial Responsibility

1. Bookkeeper will move restricted expenditures to the donation account prior to issuing funds.
2. Bookkeeper and Principal will work to ensure all signatures are provided on checks.
3. Bookkeeper will verify and ensure all appropriate forms and documentations are supplied prior to issuing checks for payment.
4. Bookkeeper will ensure all disbursement sheets are signed and will check for correct signatures.
5. Bookkeeper will ensure Activity Account Transfers are completed in their entirety.

Teacher/Coach/Sponsor Initial Responsibility

1. Additional trainings will be conducted for teachers/coaches/and sponsors on the rules and procedures for purchases.
2. Additional trainings will be conducted for teachers/coaches/and sponsors on the rules and procedures for receipting.
3. Additional trainings will be conducted for teachers/coaches/and sponsors on the rules and procedures for purchases (including tax exempt items).
4. Additional trainings will be conducted for teachers/coaches/and sponsors on the rules and procedures for returning receipt books.
5. Additional trainings will be conducted for teachers/coaches/and sponsors on the rules and procedures for recapped fundraisers.
6. Additional trainings will be conducted for teachers/coaches/and sponsors on the rules and procedures for collecting money/funds on the same day.


Wendy Rodgers, Bookkeeper
Lakeside Junior High School


Mallory McConnell, Principal
Lakeside Junior High School

MCRAE ELEMENTARY SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of McRae Elementary School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of McRae Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$21,037.24 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 5,814.95
Investments	<u>15,092.29</u>
Total funds	\$ 21,037.24

During the financial review period, the total receipts equaled \$53,376.68 and the total expenditures equaled \$52,095.72 for a total of \$105,472.40.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$ 75,287.88	\$53,376.68	-\$21,911.20
Disbursements	76,584.02	52,095.72	- 24,488.30
Cash/Bank Balance	4,803.20	5,944.95	1,141.75
Investments	14,953.08	15,092.29	139.21

McRae Elementary School Audit
Page 2

The financial records present fairly in all material respects the financial position of McRae Elementary School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

- A. Bookkeeper initial responsibility
 - 1. One check was issued for a restricted expenditure (donation) from a non-trust account. Page 29, Internal Accounts Manual
 - 2. On six (6) of 72 official receipts sampled, Monies Collected Forms did not contain Official Receipt number. Page 18, Internal Accounts Manual
 - 3. Eight of eight Ticket Disbursement Sheets were not signed by bookkeeper. Page 54, Internal Accounts Manual
 - 4. One teacher receipt book (#126) was not available for audit. Page 17, Internal Accounts Manual
- B. Teacher/coach/sponsor
 - 1. Gift cards in the amount of \$50.00 purchased and no recipient signature was given to bookkeeper. Page 35, Internal Accounts Manual
 - 2. Two of three recapped fundraisers in sample were not supported by the EPES accounting system. Page 12, Internal Accounts Manual
 - 3. On multiple occasions teacher receipts were not written when required. Page 17, Internal Accounts Manual
 - 4. There were two instances of teacher receipts issued for one amount and a different amount shown on Monies Collected Form. Pages 17 and 18, Internal Accounts Manual

Generally, the records were in good order and the management of internal funds by the former Principal of McRae Elementary School was good.

The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,



Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County

McRae Elementary School



HOME OF
THE
MAVERICKS

6770 CR 315C • Keystone Heights, FL 32656

Phone: 904-336-2125 Fax: 904-336-2139

Tammy Winkler
Principal

Tracy Burt
Assistant Principal

April 4, 2018

Mrs. Roni Campbell

Internal Account Auditor

School Board of Clay County

900 Walnut Street

Green Cove Springs, FL 32043

This is a response to the 2017 audit of internal account for McRae Elementary School.

A1. The bookkeeper has reviewed and will follow all policies regarding trust accounts.

A2. The bookkeeper has reviewed the process of Official Receipt writing and will apply the knowledge from the internal accounts manual.

A3. The oversight of the signatures on the Ticket Disbursement Sheets by the bookkeeper has been addressed with the bookkeeper.

A4. The missing receipt book belonged to the bookkeeper and was sent via county mail once the oversight was caught.

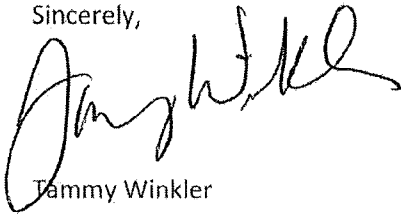
B1. A review with the faculty and staff will be conducted on gift card signatures.

B2. Faculty and staff who sponsor fundraisers will be counseled on correct procedures of recapping.

B3-B4. A review with the faculty and staff will be conducted on receipt writing and money collecting procedures per the internal accounts manual.

Thank you for your services provided during the audit of McRae Elementary's internal accounts. We will utilize your recommendations to improve the efficiency of our internal accounts.

Sincerely,

A handwritten signature in black ink, appearing to read "Tammy Winkler". The signature is fluid and cursive, with the first name "Tammy" being more prominent than the last name "Winkler".

Tammy Winkler

Principal

MIDDLEBURG ELEMENTARY SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Middleburg Elementary School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Middleburg Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$18,698.04 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 12,808.59
Investments	<u>5,889.45</u>
Total funds	\$ 18,698.04

During the financial review period, the total receipts equaled \$59,775.21 and the total expenditures equaled \$65,108.42 for a total of \$124,883.63.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$ 69,759.47	\$59,775.21	-\$ 9,984.26
Disbursements	71,364.17	65,108.42	- 6,255.75
Cash/Bank Balance	18,196.14	12,808.59	- 5,387.55
Investments	5,835.11	5,889.45	54.34

Middleburg Elementary School Audit
Page 2

The financial records present fairly in all material respects the financial position of Middleburg Elementary School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Bookkeeper initial responsibility

1. Four of 42 check requisitions sampled were signed by someone rather than teacher/coach/sponsor responsible for activity account. Page 33, Internal Accounts Manual
2. On four occasions teacher receipt books were given duplicate numbers. Page 18, Internal Accounts Manual
3. Three checks were not shown in EPES accounting system. Page 35, Internal Accounts Manual
4. On 1 out of 12 months the Principal's Monthly Report Packet was not prepared on or before the 15th of subsequent month (dated 24th). Page 60, Internal Accounts Manual
5. All Ticket Disbursement Sheets were missing ticket range at top. Page 54, Internal Accounts Manual

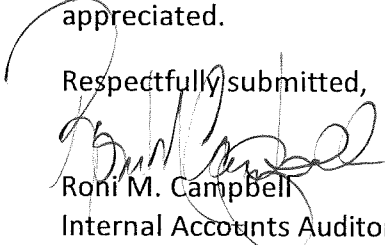
B. Teacher/coach/sponsor

1. On 3 of 42 checks reviewed, prior written approval was not obtained prior to purchase or order. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
2. One of three recapped fundraisers in sample were not supported by the EPES accounting system and on 1 of 3 that required the inventory information it was missing. Page 12, Internal Accounts Manual
3. One teacher receipt (TRB#59, TR# 1660607) issued was not shown any Monies Collected Form. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook

Generally, the records were in good order and the management of internal funds by the Principal of Middleburg Elementary School was good.

The cooperation of the administrative staff and new bookkeeper is acknowledged and appreciated.

Respectfully submitted,



Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County

MIDDLEBURG ELEMENTARY SCHOOL

Becky Wilkerson
Principal

3958 Main Street
Middleburg, Florida 32068

Melissa Wright
Assistant Principal

904/336-1875 FAX 904-336-1877

April 4, 2018

Roni Campbell

Internal Accounts Auditor

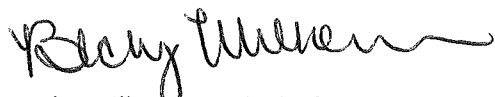
900 Walnut Street

Green Cove Springs, FL 32043

This is a response to the Internal Accounts audit for the year ending June 30, 2017 at Middleburg Elementary School.

1. The bookkeeper will ensure that the teacher/coach/sponsor responsible for the activity account signs the check requisition.
2. The four teacher receipt books were differentiated by the use of a sequence of receipt book numbers. The log book and each receipt book contain the complete number sequence. The bookkeeper was able to distinguish between each book by using the assigned numbers:
 - a. #51-1379701 #51-1660201
 - b. #55-1379901 #55-1660401
 - c. #56-1379951 #56-1660451
 - d. #58-1380051 #58-1660551
3. When preparing the principal's monthly packet the bookkeeper utilizes the report contained within the EPES system that identifies missing check and receipts.
4. Calendar call ups will be utilized to assist the bookkeeper in preparation of the Principal's Monthly Report within required time allowance.
5. The ticket range at the top of each Ticket Disbursement Sheet for the 2017-2018 school year has been completed. Subsequent years will contain this information.
6. Teacher/coach/sponsor section: The bookkeeper conducts training for teachers and staff addressing collection procedures, purchasing policies, disbursement procedures and fund raising activities each school year during preplanning. Information is also dispensed on a day to day basis. I have distributed information sheets to assist faculty and staff in preparation of required forms and policy.

Sincerely,



Becky Wilkerson, Principal

MIDDLEBURG HIGH SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Middleburg High School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Middleburg High School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$307,862.07 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 35,323.22
Investments	272,538.85
Total funds	\$307,862.07

During the financial review period, the total receipts equaled \$689,910.74 and the total expenditures equaled \$774,893.79 for a total of \$1,464,804.53.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$ 691,995.98	\$689,910.74	-\$ 2,085.24
Disbursements	632,150.90	774,893.79	142,742.89
Cash/Bank Balance	122,820.38	35,323.22	- 87,497.16
Investments	270,024.74	272,538.85	2,514.11

The financial records present fairly in all material respects the financial position of Middleburg High School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Principal initial responsibility

1. One of twelve bank statements was not initialed by Principal indicating that statement was delivered to them unopened and reviewed. Page 5, Internal Accounts Manual

B. Bookkeeper initial responsibility

1. On one (1) of twelve (12) months the Principal's Monthly Report Packet was not prepared on or before the 15th of the subsequent month (prepared on 19th). Page 60, Internal Accounts Manual
2. Official receipt number 68741 indicates that change fund procedures were not followed. Page 56, Internal Accounts Manual
3. Five (5) checks were issued for restricted expenditures (1 curricular related travel, 3 donations and 1 personal membership) from a non-trust account. Page 29, Internal Accounts Manual
4. On multiple occasions in sample checks were issued with incomplete backup including quote only, reservation confirmation only, order confirmation only, copy of receipt only, non- itemized receipts and five (5) reimbursements were issued without proof of payment. Three (3) checks in sample were issued with signed contract and approved county contract review form not included in backup. Another check in sample was issued without any backup at all. Pages 33 – 35, Internal Accounts Manual
5. Multiple checks were issued based on Internal Account Purchase Orders with the following:
 - a. Without "Received in Good Order" signed
 - b. With "Received in Good Order" signed by bookkeeper rather than responsible teacher/coach/sponsor
 - c. "Payment Authorization" completed with total amount of check, rather than amount paid on individual IAPO
6. Three (3) checks were issued for Internal Account Extra-curricular bonuses above the \$500.00 limit.
7. Two checks (#21810 and 22329) were not shown in EPES accounting system and check number 22314 was not available for audit purposes. Page 35, Internal Accounts Manual
8. Fundraiser numbers were not indicated in Note area of multiple official receipts and official receipt numbers were not shown on multiple Monies Collected Forms. Page 18, Internal Accounts Manual
9. The Sequential List of Official Receipts was missing from most of the deposit packets sampled and checks were not listed (or list attached) to deposit slips in majority of deposit packets reviewed. Page 18, Internal Accounts Manual

Middleburg High School Audit

Page 3

10. Multiple copies of fundraiser application were not received in district office at all and recapped copies received were not received until 7/20/17. Multiple recaps reviewed were not signed and recaps were completed by bookkeeper rather than teacher/coach/sponsor responsible for fundraiser. Page 11 Internal Accounts Manual
11. Fundraiser Log was incomplete, including six (6) approved fundraisers were not shown at all and the same number being assigned to two (2) different fundraisers (1 football banners and 1 nationals). Page 11, Internal Accounts Manual
12. Tickets were grouped together by color on the Master Ticket Inventory and on Ticket Disbursements Sheets rather than listed individually. Tickets and wristbands were not signed for by responsible teacher/coach/sponsor, on all but a few occasions name was listed by bookkeeper. Six of seven Ticket Disbursement sheets were not signed by bookkeeper. Pages 52 – 55, Internal Accounts Manual

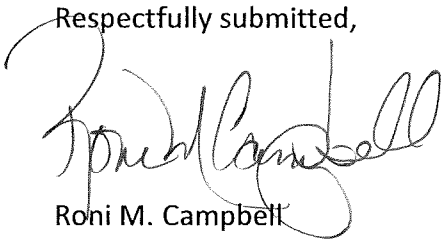
C. Teacher/coach/sponsor initial responsibility

1. On over 20 of 76 checks reviewed prior written approval was not obtained prior to purchase or order. Page 32, Internal Accounts Manual and Page 11, SBCC Employee Handbook
2. On multiple occasions in sample teacher receipts were not written when required, edited rather than voided and another issued, incomplete or completed incorrectly and on two (2) occasions in sample voided without original (white). One teacher receipt for \$655.00 was issued to "MHS Boys Basketball Parents" rather than individuals. Page 17, Internal Accounts Manual
3. Multiple Monies Collected Forms were missing the fundraiser number and three in sample showed collection for something different than shown on teacher receipt. Page 17, Internal Accounts Manual
4. On many occasions in sample (over 50) funds were not turned into bookkeeper same day as collected as policy requires. In one instance, vendor was paid for t-shirts 10/27/16 and funds in the exact amount was deposited with bookkeeper 6/8/17 (last day of teachers). Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
5. Multiple Internal Account Purchase Orders were approved for one thing and something other than or in addition to was purchased. For example, approved for "art hooks, small easels for cultural festival up to \$200.00" yet actual purchase was only \$50.00 restaurant gift card. Another example, approved for "concessions" yet actual purchase included \$150.00 in gift cards. One more example, approved for "Sharpies for Senior handprints" yet actual purchase included \$25 gift card (itunes), tissues and paper towels also. Pages 33 and 34, Internal Accounts Manual and Page 11, SBCC Employee Handbook
6. Gift cards (itunes) in the amount of \$25.00 purchased and no recipient signature was given to bookkeeper. Page 35, Internal Accounts Manual

7. Five (5) of sixteen (16) recapped fundraisers sampled were not supported by entries in EPES accounting system and on four (4) of seven (7) which required inventory information it was missing and on another it was incomplete. Page 11, Internal Accounts Manual
8. Funds collected for "T-shirts at cost" totaled \$487.00 and \$409.00 was paid to vendor, resulting in \$78.00 profit. A fundraiser application should have been executed. Page 11, SBCC Employee Handbook
9. Funds collected for "Lab" totaled \$273.25 and \$252.70 was expended, resulting in a profit of \$20.55. A fundraiser application should have been executed. Page 11, SBCC Employee Handbook
10. Funds collected for "CPR cards" totaled \$320.00 and \$165.00 was expended, resulting in a profit of \$165.00. A fundraiser application should have been executed. Page 11, SBCC Employee Handbook
11. Funds collected for "Lost Books" totaled \$332.00 and \$61.05 was expended for "books and DVDs", resulting in a \$270.95 profit. A fundraiser application should have been executed. Page 11, SBCC Employee Handbook
12. Multiple items "Sold at cost" and not shown as fundraiser even though less was collected than expended. Page 11, Internal Accounts Manual

Generally, the records were in good order and the cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,



Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County

MIDDLEBURG HIGH SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Middleburg High School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Middleburg High School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$307,862.07 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 35,323.22
Investments	272,538.85
Total funds	\$307,862.07

During the financial review period, the total receipts equaled \$689,910.74 and the total expenditures equaled \$774,893.79 for a total of \$1,464,804.53.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$ 691,995.98	\$689,910.74	-\$ 2,085.24
Disbursements	632,150.90	774,893.79	142,742.89
Cash/Bank Balance	122,820.38	35,323.22	- 87,497.16
Investments	270,024.74	272,538.85	2,514.11

Middleburg High School Audit
Page 2

The financial records present fairly in all material respects the financial position of Middleburg High School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Principal initial responsibility

1. One of twelve bank statements was not initialed by Principal indicating that statement was delivered to them unopened and reviewed. Page 5, Internal Accounts Manual

B. Bookkeeper initial responsibility

1. On one (1) of twelve (12) months the Principal's Monthly Report Packet was not prepared on or before the 15th of the subsequent month (prepared on 19th). Page 60, Internal Accounts Manual

EPES system was experiencing technical difficulties on 9/15 and 9/16 and could not run report. Explanation of this was listed on 9/19 report. We are confident that as long as technology is functioning these will continue to be done by deadlines.

2. Official receipt number 68741 indicates that change fund procedures were not followed. Page 56, Internal Accounts Manual

This was a bookkeeper error in forgetting to change the GL account from 992 to 994 for the \$100.00 change for selling bottled water at graduation by the cheerleaders. Since all of the others were done correctly, we prognosticate continued compliance.

3. Five (5) checks were issued for restricted expenditures (1 curricular related travel, 3 donations and 1 personal membership) from a non-trust account. Page 29, Internal Accounts Manual

This is being performed correctly for the current year. Going forward. money will be moved into the trust account and the check will be written.

4. On multiple occasions in sample checks were issued with incomplete backup including quote only, reservation confirmation only, order confirmation only, copy of receipt only, non- itemized receipts and five (5) reimbursements were issued without proof of payment. Three (3) checks in sample were issued with signed contract and approved county contract review form not included in backup. Another check in sample was issued without any backup at all. Pages 33 – 35, Internal Accounts Manual

Quotes are received prior to writing of a check. Checks are written by reservation confirmations. Teachers should bring back receipts, however, there are times they do not. This was addressed by the principal and bookkeeper in the pre-planning meetings held with sponsors and coaches in August 2017. We will address this again with added emphasis in future pre-planning meetings and communication reminders to staff. Possible restaurant receipt not itemized (are not aware of others.) Previously we were unaware that the review form needed to accompany the contracts but it is currently standard operating procedure.

5. Multiple checks were issued based on Internal Account Purchase Orders with the following:

- a. Without "Received in Good Order" signed Teacher and procedural error. Previously, we had signed after communicating to teachers who skipped this step. Current practice is to have teacher-sponsor physically sign the form. We will address this in our annual PD in August pre-planning.
 - b. With "Received in Good Order" signed by bookkeeper rather than responsible teacher/coach/sponsor Teacher and procedural error. Previously, we had signed after communicating to teachers who skipped this step. Current practice is to have teacher-sponsor physically sign the form. We will address this in our annual PD in August pre-planning.
 - c. "Payment Authorization" completed with total amount of check, rather than amount paid on individual IAPO Purchase order states "check amount" rather than "internal account purchase order amount." Subsequent to notification last year we altered our procedures to reflect this.
6. Three (3) checks were issued for Internal Account Extra-curricular bonuses above the \$500.00 limit. Workers comp and retirement for the school was an internal bookkeeping error. Our procedure prior to this error was correct but this was a case of an erroneous calculation.
 7. Two checks (#21810 and 22329) were not shown in EPES accounting system and check number 22314 was not available for audit purposes. Page 35, Internal Accounts Manual 22329 (Wal-Mart 5/3/17 \$0.00) is in the system. 21810 voided. 22314 was possibly misfiled.
 8. Fundraiser numbers were not indicated in Note area of multiple official receipts and official receipt numbers were not shown on multiple Monies Collected Forms. Page 18, Internal Accounts Manual Multiple money collected forms attached together with an itemized tape attached, all with same receipt number. If it was not a fundraiser there would be no number listed. Currently, NAF (not a fundraiser) is used.
 9. The Sequential List of Official Receipts was missing from most of the deposit packets sampled (prior practice permitted a monthly report but now daily deposit reports are run) and checks were not listed (or list attached) to deposit slips in majority of deposit packets reviewed. Page 18, Internal Accounts Manual Standard operating procedure is for us to run a list of checks to send to the bank with deposit slips and we keep one. This was a case of an internal bookkeeping error. We will endeavor to be more diligent.

10. Multiple copies of fundraiser application were not received in district office at all and recapped copies received were not received until 7/20/17. Multiple recaps reviewed were not signed and recaps were completed by bookkeeper rather than teacher/coach/sponsor responsible for fundraiser. Page 11 Internal Accounts Manual If the sponsor/teacher did not complete the fundraiser forms and the school year had concluded. This left us in a situation in which we were faced with either filling it out or leaving it blank. We are currently trying to problem-solve this to mitigate these types of issues in the future.

11. Fundraiser Log was incomplete, including six (6) approved fundraisers were not shown at all and the same number being assigned to two (2) different fundraisers (1 football banners and 1 nationals). Page 11, Internal Accounts Manual Internal bookkeeping error (most likely a keystroking accident). "Nationals" is not a fundraiser so it should not have been assigned a number.
12. Tickets were grouped together by color on the Master Ticket Inventory and on Ticket Disbursements Sheets rather than listed individually. Tickets and wristbands were not signed for by responsible teacher/coach/sponsor, on all but a few occasions name was listed by bookkeeper. Six of seven Ticket Disbursement sheets were not signed by bookkeeper. Pages 52 – 55, Internal Accounts Manual We had 47 ticket disbursement sheets and 100% of them were signed (verified with paper copies in MHS principal's office.) The only tickets grouped together were the 5,000 of each color given directly to school Athletic Director for his use. This year we have separated by 1,000 in each color as per request of Mrs. Campbell.

C. Teacher/coach/sponsor initial responsibility

1. On over 20 of 76 checks reviewed prior written approval was not obtained prior to purchase or order. Page 32, Internal Accounts Manual and Page 11, SBCC Employee Handbook They always have a verbal prior to purchases. Our current SOP is to work more diligently on completed paperwork.
2. On multiple occasions in sample teacher receipts were not written when required, edited rather than voided and another issued, incomplete or completed incorrectly and on two (2) occasions in sample voided without original (white). One teacher receipt for \$655.00 was issued to "MHS Boys Basketball Parents" rather than individuals. Page 17, Internal Accounts Manual Normally, if there is a problem with a receipt, the teacher writes a letter and it is stapled inside the receipt book explaining the error. The boys' basketball team had a parent meeting with a bucket to accept any donations. This totaled \$655.00 Our practice under Mr. Dailey is to issue receipts to every donor. This has been made clear as our SOP to the sponsors.
3. Multiple Monies Collected Forms were missing the fundraiser number and three in sample showed collection for something different than shown on teacher receipt. Page 17, Internal Accounts Manual We are clarifying our procedures to avoid confusion on these. Sponsors have utilized sundry terminology (i.e. "fair share", "class fees" etc.) which we are attempting to streamline.
4. On many occasions in sample (over 50) funds were not turned into bookkeeper same day as collected as policy requires. Our SOP is to collect money the day immediately following an evening collection (i.e. sporting event, dance, etc.) so we have a significant number of these. Prior practice instructed us to mark the money collected form for the day we receive the money. In one instance, vendor was paid for t-shirts 10/27/16 and funds in the exact amount was deposited with bookkeeper 6/8/17 (last day of teachers). Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook In this instance had collected the money in October and on her last day (she has since left the district) deposited the money. We have no explanation as to why there was a delay. It is clear to all MHS personnel that holding money is NOT permitted.

5. Multiple Internal Account Purchase Orders were approved for one thing and something other than or in addition to was purchased. For example, approved for "art hooks, small easels for cultural festival up to \$200.00" yet actual purchase was only \$50.00 restaurant gift card. Another example, approved for "concessions" yet actual purchase included \$150.00 in gift cards. One more example, approved for "Sharpies for Senior handprints" yet actual purchase included \$25 gift card (itunes), tissues and paper towels also. Pages 33 and 34, Internal Accounts Manual and Page 11, SBCC Employee Handbook Prior practice allowed open purchase orders. This is no longer allowed. Current SOP requires detailed/specific POs.
6. Gift cards (itunes) in the amount of \$25.00 purchased and no recipient signature was given to bookkeeper. Page 35, Internal Accounts Manual This policy has been clearly communicated to our staff.
7. Five (5) of sixteen (16) recapped fundraisers sampled were not supported by entries in EPES accounting system and on four (4) of seven (7) which required inventory The correct procedure has been clearly communicated to all staff.

Middleburg High School Audit

Page 4

information it was missing and on another it was incomplete. Page 11, Internal Accounts Manual

For the following items 8-11, the issues are similar. At times, the variables change with no way to prognosticate these. For example, sponsor may estimate 20 students may purchase a shirt but a student subsequently leaves the program/organization and thus the shipping fee would then be altered, etc.

Another example was the MHS trip to Nashville. Our initial estimate for plane tickets was higher than what the price ultimately ended up being. Therefore, we collected more than we needed for the tickets. The excess was utilized for food and transportation within the city for students on this trip. We had no way of knowing prior to collecting money, what the price of tickets would eventually be by the date of purchase because these prices are subject to market forces beyond our control. After the fact, this can be interpreted as a fundraiser however, when the planning originally occurred there was no intention of raising superfluous funds.

Our experience leads us to believe that there are instances in which these variables will occur and consequently alter the outcomes.

8. Funds collected for "T-shirts at cost" totaled \$487.00 and \$409.00 was paid to vendor, resulting in \$78.00 profit. A fundraiser application should have been executed. Page 11, SBCC Employee Handbook
9. Funds collected for "Lab" totaled \$273.25 and \$252.70 was expended, resulting in a profit of \$20.55. A fundraiser application should have been executed. Page 11, SBCC Employee Handbook

10. Funds collected for "CPR cards" totaled \$320.00 and \$165.00 was expended, resulting in a profit of \$165.00. A fundraiser application should have been executed. Page 11, SBCC Employee Handbook
11. Funds collected for "Lost Books" totaled \$332.00 and \$61.05 was expended for "books and DVDs", resulting in a \$270.95 profit. A fundraiser application should have been executed. Page 11, SBCC Employee Handbook
12. Multiple items "Sold at cost" and not shown as fundraiser even though less was collected than expended. Page 11, Internal Accounts Manual "Sold at cost" means no profit. So, a loss is still not a fundraiser. In some instances, there are items left unsold.



Roger Dailey
Principal
Middleburg High School

Generally, the records were in good order and the cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,

Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County

MONTCLAIR ELEMENTARY SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Montclair Elementary School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Montclair Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$27,726.93 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$25,719.65
Investments	2,007.28
Total funds	\$27,726.93

During the financial review period, the total receipts equaled \$70,041.51 and the total expenditures equaled \$65,084.43 for a total of \$135,125.94.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$ 78,949.78	\$70,041.51	-\$ 8,908.27
Disbursements	80,806.09	65,084.43	- 15,721.66
Cash/Bank Balance	20,781.08	25,719.65	4,938.57
Investments	1,988.77	2007.28	18.51

Montclair Elementary School Audit

Page 2

The financial records present fairly in all material respects the financial position of Montclair Elementary School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Principal initial responsibility

1. One of twelve bank statements was not initialed by Principal indicating that statement was delivered to them unopened and reviewed. Page 5, Internal Accounts Manual

B. Bookkeeper initial responsibility

1. On 1 out of 12 months the Principal's Monthly Report Packet was not prepared on or before the 15th of subsequent month (dated the 29th). Page 60, Internal Accounts Manual
2. Two out of 255 checks contained only one signature. Page 35, Internal Accounts Manual
3. Multiple checks were marked incorrectly for 1099 purposes. Page 71, Internal Accounts Manual
4. Multiple checks were issued with incomplete backup such as; (Pages 33-35, Internal Accounts Manual)
 - a. Invoice not dated
 - b. Receipt not itemized
 - c. Paid from "Store History"
 - d. Reimbursements issued without proof of payment
5. Note incomplete on multiple checks and completely blank on two. Pages 33-35, Internal Accounts Manual
6. Change fund handled outside of policy. Page 56, Internal Accounts Manual
7. Multiple official receipts were entered out of date order, missing fundraiser numbers and contained incomplete notes. Pages 17 – 19, Internal Accounts Manual
8. Copy rather than original of official receipts were given to persons from whom funds were received. Pages 17 & 18, Internal Accounts Manual
9. Six (6) of seven (7) Ticket Disbursement Sheets were not signed by Bookkeeper. Page 54, Internal Accounts Manual
10. No copies of fundraiser applications were received in district office even though Fundraiser Log indicated 41 were approved. Page 11, Internal Accounts Manual

C. Teacher/coach/sponsor

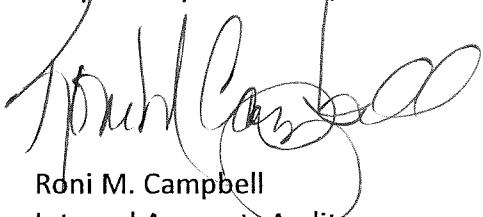
1. Sales Tax exemption was requested when not paying with school check. Consumer's Certificate of Exemption, DR-14, Chapter 212, Florida Statutes
2. On multiple occasions teacher receipts were not written when required, edited rather than voided and another issued and teacher receipt number not listed on Monies Collected Form when written. Page 17, Internal Accounts Manual

3. On multiple occasions teacher receipts were issued, however the funds never appear on Monies Collected Form. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
4. On five (5) occasions in sample, funds were not turned in same day collected as policy requires. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
5. Tickets were used for 6th grade banquet and 6th grade dance, however Report of Ticket Sold forms were not completed as policy requires. Pages 17 and 18, Internal Accounts Manual
6. Multiple Monies Collected Forms were edited and not initialed, missing fundraiser numbers and source incomplete. Page 17 and 18, Internal Accounts Manual

Generally, the records were in good order and the management of internal funds by the Principal of Montclair Elementary School was good.

The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read 'Roni M. Campbell', is written over a large, light-colored circular mark.

Roni M. Campbell
Internal Accounts Auditor
School Board Clay County



Montclair Elementary School

2398 Moody Avenue

Orange Park, Florida 32073

Phone (904) 278-2030 • Fax (904) 278-2090

Bill Miller
Principal

Cheryl Larson
Assistant Principal

April 6, 2018

Roni Campbell
900 Walnut Street
Green Cove Springs, Florida 32043

Roni-

This is in response to the noted items in Montclair Elementary School's annual audit for the fiscal year ending June 30, 2017.

A. Principal Initial Responsibility:

1. The Principal will ensure that he opens and initials all bank statements on a monthly basis.

B. Bookkeeper Initial Responsibility:

1. The Bookkeeper will make every effort to make sure all Principals Report Packets are prepared on or before the 15th of each month.
2. The Bookkeeper will double check every check for both signatures before the check is issued or sent out.
3. The bookkeeper will continue to make every effort to identify all checks that should be marked for 1099 purposes.
4. The Bookkeeper will double check that the backup is attached and complete before cutting checks.
5. The Bookkeeper will pay closer attention when entering the note area and not rely on autofill when typing in notes.
6. The Bookkeeper will review the Internal Accounts Manual on how to process the change fund.
7. The Bookkeeper will make every effort to ensure that all receipts are entered in date order, and that all fundraiser numbers are on the Monies Collected Form, She will also make sure that all notes are complete, again not relying on autofill when typing in the note section when entering receipts

8. The Bookkeeper has started stapling the original official receipt to the Teachers copy of the Monies Collected Form, and attaching the copy of the official receipt to the bookkeepers copy.
9. The Bookkeeper will sign all ticket disbursement sheets.
10. The Bookkeeper will make sure that Fundraiser Forms are sent to the County Office in a timely manner once the Principal has signed them.

C. Teacher/Coach/Sponsor Initial Responsibility

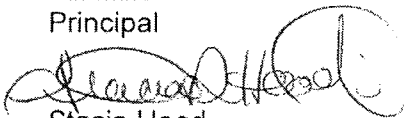
1. The Bookkeeper will remind all Teacher/Sponsors that sales tax should always be paid unless they are paying with a school check. The Bookkeeper will also remind them that no sales tax can be reimbursed and she will recheck all receipts before cutting checks.
2. The Bookkeeper will remind Teachers/Sponsors that they must write a receipt When they are collecting over \$5.00 from anyone, and that they must void the the receipt not edit it if they have made a mistake. She will also remind them to list the receipt number on the monies collected from.
3. Teacher/Sponsors are required to turn in all money on a Monies Collected Form on a daily basis whether they write a teacher's receipt or not.
4. Again, Teacher/Sponsors are required to turn in all money on a daily basis no later than 1:30. Bookkeeper will hold another training at the beginning of the school year to go over all procedures with Teachers and Sponsors.
5. Bookkeeper will remind all Teachers/Sponsors that they must fill out the Report of Tickets Sold forms for any event that requires tickets.
6. Bookkeeper will remind Teachers/Sponsors that if they are editing a Monies Collected form they must initial next to the edit. They will also be reminded that all fundraiser numbers must be on the form and all line items must be complete.

As the Principal, I will monitor all Internal Account Procedures to insure that the above deficiencies' do not occur again. We will continue to follow the procedures outlined in the Internal Funds Manual of the Clay County School Board, and make every effort to correct the above.

Sincerely,



Bill Miller
Principal



Stacia Hood
Principals Secretary/Bookkeeper

OAKLEAF HIGH SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Oakleaf High School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Oakleaf High School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$237,379.49 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$195,581.43
Investments	41,798.06
Total funds	\$237,379.49

During the financial review period, the total receipts equaled \$842,141.73 and the total expenditures equaled \$859,857.67 for a total of \$1,701,999.40.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$988,534.07	\$842,141.73	-\$146,392.34
Disbursements	969,027.90	859,857.67	-109,170.23
Cash/Bank Balance	184,557.64	195,581.43	11,023.79
Investments	70,537.79	41,798.06	- 28,739.73

The financial records present fairly in all material respects the financial position of Oakleaf High School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Bookkeeper initial responsibility

1. Two (2) checks were issued for restricted expenditures (personal membership) from non-trust accounts. Page 29, Internal Accounts Manual
2. Two (2) of 1392 checks contained only one signature. Page 35, Internal Accounts Manual
3. Multiple checks were issued with incomplete backup including contract and approved county contract review form not included in backup. Pages 33-35, Internal Accounts Manual and Page 11, SBCC Employee Handbook
4. Multiple official receipts were entered out of date order and missing the fundraiser number in Note area. Page 18, Internal Accounts Manual
5. Multiple copies of fundraiser applications were not received in district office as policy requires. Page 11, Internal Accounts Manual
6. Parking decals were not shown on Master Ticket Inventory or Ticket Disbursements Sheets, Ticket Disbursement Sheets were not signed by bookkeeper and ticket range at top was incomplete on at least four (4) Ticket Disbursement Sheets. Pages 52 – 55, Internal Accounts Manual

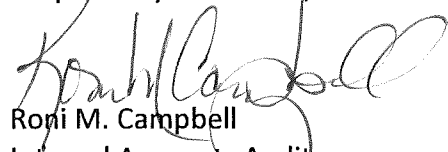
B. Teacher/coach/sponsor initial responsibility

1. On multiple checks in sample purchases were made without prior written approval as policy requires. Page 33, Internal Accounts Manual and Page 11, SBCC Employee Handbook
2. On many (over 50) occasions in sample, funds were not turned in same day collected as policy requires. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
3. On two (2) occasions in sample, Report of Tickets Sold form was completed for all tickets sold for event rather than just tickets sold on Monies Collected Form. Pages 17, 21 and 22, Internal Accounts Manual
4. Official receipt (#16603) indicates that funds were collected from parents through PayPal which is against policy. Pages 3, 7, 11 and 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
5. One teacher receipt book (#63) was not available for audit as it was not returned to bookkeeper. Page 18, Internal Accounts Manual
6. Nine (9) of nineteen (19) recapped fundraisers sampled were not supported by entries in EPES accounting system and on five (5) of six (6) which required inventory information it was missing or incomplete. Page 12, Internal Accounts Manual
7. One fundraiser (#154) shown on Fundraiser Log as cancelled collected \$170.50 and nothing was expended from account (3203). Page 11, SBCC Employee Handbook
8. Funds collected for "Lost books" totaled \$492.99, \$55.00 was refunded and \$145.25 was expended for library books, resulting in a profit of \$292.14. A fundraiser application should have been executed. Page 11 SBCC Employee Handbook

Generally, the records were in good order and the management of internal funds by the Principal of Oakleaf High School was good.

The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read 'Roni M. Campbell', written in a cursive style.

Roni M. Campbell

Internal Accounts Auditor

School Board of Clay County



OAKLEAF HIGH SCHOOL

Treasure Pickett - Principal

Matthew Boyack - Assistant Principal • William Fletcher - Assistant Principal

Ivan Gunder - Assistant Principal • Amanda Stilianou - Assistant Principal

4035 Plantation Oaks Boulevard • Orange Park, Florida 32065

Phone: (904) 336-8375 • Fax (904) 336-8377 • Website: <http://ohs.oneclay.net>



April 4, 2018

Roni Campbell

Internal Accounts Auditor

School Board of Clay County, Florida

Dear Ms. Campbell,

This letter is in response to your audit report for Oakleaf High School for the fiscal year ended June 30, 2017.

The following corrective actions are being taken and are being address with the faculty and staff:

- We have communicated with our faculty and staff the importance of following all policies that has been set forth by the School Board of Clay County in regards to any funds that have been collected or purchases made.
- We have also stressed the importance of completing the financial recap and inventory correctly on all fundraiser forms. As well as completing a fundraiser form if a profit is going to be made on any money collected.
- It has also been communicated the importance of keeping track of and turning in all receipt books in a timely manner.
- The PayPal account that was set up by one of the clubs has been deactivated and is no longer being used.
- The bookkeeper will ensure that all restricted expenditures will be made from a trust account.
- The bookkeeper will verify that all checks have two signatures on them before mailing them out.
- The bookkeeper will ensure that if a contracted needs to be executed that the backup will be attached to all paperwork.
- The bookkeeper will ensure that all receipts are entered in date order and that the fundraiser number is entered in the note area.
- Parking decals were not shown on the Master Ticket Inventory because the bookkeeper was never instructed that this had to be done in the past. This has been corrected.



OAKLEAF HIGH SCHOOL

Treasure Pickett - Principal

Matthew Boyack - Assistant Principal • William Fletcher - Assistant Principal

Ivan Gunder - Assistant Principal • Amanda Stilianou - Assistant Principal

4035 Plantation Oaks Boulevard • Orange Park, Florida 32065

Phone: (904) 336-8375 • Fax (904) 336-8377 • Website: <http://ohs.oneclay.net>



We would like to say it has been a pleasure working with Ms. Campbell and would like to thank her for her services as the auditor for Oakleaf High School.

Sincerely,

Treasure Pickett

Principal

Oakleaf High School

Cc: Roni Campbell, Internal Accounts Auditor, CCSB

Michelle Skeen, Bookkeeper, OLHS

OAKLEAF JUNIOR HIGH SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Oakleaf Junior High School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Oakleaf Junior High School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$137,329.32 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$126,998.46
Investments	10,330.86
Total funds	\$137,329.32

During the financial review period, the total receipts equaled \$315,459.77 and the total expenditures equaled \$307,340.30 for a total of \$622,800.07.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$415,623.53	\$315,459.77	-\$100,163.76
Disbursements	395,981.73	307,340.30	- 88,641.43
Cash/Bank Balance	118,974.30	126,998.46	8,024.16
Investments	10,235.55	10,330.86	95.31

Oakleaf Junior High School Audit
Page 2

The financial records present fairly in all material respects the financial position of Oakleaf Junior High School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Bookkeeper initial responsibility

1. Three checks were issued for restricted expenditures (personal membership) from a non-trust account. Page 29, Internal Accounts Manual
2. On 2 out of 12 months the SBA interest was not entered correctly as policy requires. Page 8, Internal Accounts Manual
3. Yellow wristbands (151386 – 578932) from prior year were not shown on Master Ticket Inventory. Page 52, Internal Accounts Manual
4. One (1) check in sample was issued for reimbursement without proof of payment and another was issued for refund without proof of payment. Two (2) checks in sample were issued for reimbursements and backup included invoices showing sold to OLJH not individual. Pages 33 – 35, Internal Accounts Manual
5. Note was blank or incomplete on multiple checks. Page 35, Internal Accounts Manual
6. Copies of fundraiser applications were not received in district office until 7/11/17. Fundraiser Log (and copies received in district office) showed fundraiser number 17-009 as “cancelled”, however \$1,186.62 was collected and \$949.22 expended. Page 11, Internal Accounts Manual and Page 11, SBCC Employee Handbook
7. Two (2) teacher receipt books were used even though not shown signed out or back in on Teacher Receipt Book Log. Page 18, Internal Accounts Manual

B. Teacher/coach/sponsor initial responsibility

1. On eight (8) of 53 checks in sample purchases were made without prior written approval as required. Page 33, Internal Accounts Manual and Page 11, SBCC Employee Handbook
2. On multiple occasions teacher receipts were not written when policy requires. Page 17, Internal Accounts Manual
3. Ten (10) of twelve (12) fundraiser application recaps reviewed were not supported by entries in EPES accounting system. Page 11, Internal Accounts Manual
4. On three (3) occasions in sample funds were not turned in to bookkeeper same day collected as policy requires. On one occasion teacher/coach/sponsor held \$167.00 (cash) for three (3) months. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
5. One teacher receipt book (#126) not available for audit as it was not returned to bookkeeper. Page 18, Internal Accounts Manual

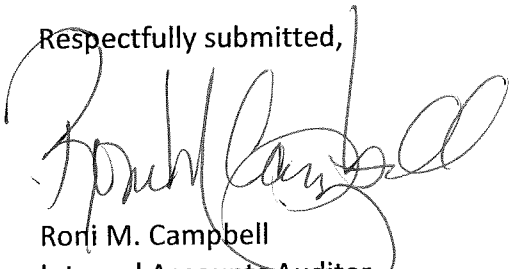
Oakleaf Junior High School Audit

Page 3

Generally, the records were in good order and the management of internal funds by the former Principal of Oakleaf Junior High School was good.

The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Rori M. Campbell", written in a cursive style.

Rori M. Campbell
Internal Accounts Auditor
School Board of Clay County



OakLeaf Junior High School

4085 Plantation Oaks Blvd.
Orange Park, FL 32065

Kristin Rousseau, Principal
Christy Graham, Vice - Principal
Paul Goodier, Asst. Principal
Kathryn Green, Asst. Principal

April 3, 2018

Dear Ms. Campbell,

In response to the 2016-2017 audit, Ms. Russ has indicated to me she has reviewed your fieldwork and the following adjustments/clarifications have been made:

A. Bookkeeper initial responsibility

1. Three checks were issued for restricted expenditures (personal membership) from a non-trust account. Page 29, Internal Accounts Manual.
 - SPARK membership (ck#9591) has been adjusted this year to school membership instead of individual teacher membership.
 - FMEA (ck#9720) Conference registration for band teacher
 - Above check listed twice. We do not see an additional check listed.
2. On 2 out of 12 months the SBA interest was not entered correctly as policy requires. Page 8, Internal Accounts Manual
 - Corrected by combining two SBA interest accounts into one account.
3. Yellow wristbands (151386 – 578932) from prior year were not shown on Master Ticket Inventory. Page 52, Internal Accounts Manual
 - Yellow wristbands are unaccounted for at this time. Ms. Russ will monitor inventory in future.
4. One (1) check in sample was issued for reimbursement without proof of payment and another was issued for refund without proof of payment. Two (2) checks in sample were

Main #: (904) 336-5775
Fax #: (904) 336-5777

issued for reimbursements and backup included invoices showing sold to OLJH not individual.

Pages 33 – 35, Internal Accounts Manual

- Coddington (ck#10066) Copy of credit card information attached to top of page.
 - Dougherty (ck#10036) Copy of personal credit card statement and receipt. attached. Company listed school instead Coach for OLJH spirit merchandise.
 - Ray (ck#10037) Items purchased with cash and receipt provided. Vendor listed "Attn: Lisa Ray" under Oakleaf Junior High.
- Proper identification of purchaser will be noted for future items

5. Note was blank or incomplete on multiple checks. Page 35, Internal Accounts Manual

- Josephine Vargas (ck#9617) Stale letter issued, returned and check replaced (9480 on description line).
- Gilbert (ck#9675) Voided check not used. Misprint by computer
- E Group Engage (ck#9970) FCCLA Store for logo items. "FCCLA Items" listed in description line.
- BSN Sports (ck#10048) Listed "Striping Wand" and "PE items" under two separate entries. PE items too numerous to list individually for space provided.
- Graham (ck#10049) "Reimbursement/Gold Plan" listed; Description line full.

6. Copies of fundraiser applications were not received in district office until 7/11/17.

Fundraiser Log (and copies received in district office) showed fundraiser number 17-009 as "cancelled", however \$1,186.62 was collected and \$949.22 expended. Page 11, Internal Accounts Manual and Page 11, SBCC Employee Handbook

- Forms are now listed in online log and submitted in timely manner.
- It was noted that two fundraiser forms were completed for the same event. #17-09 was cancelled and event is reflected on form # 17-090.

7. Two (2) teacher receipt books were used even though not shown signed out or back in on Teacher Receipt Book Log. Page 18, Internal Accounts Manual

- Receipt books were checked out and returned. In future Ms. Russ will confirm most updated copy of teacher receipt log is received by Ms. Campbell's office.

B. Teacher/coach/sponsor initial responsibility

1. On eight (8) of 53 checks in sample purchases were made without prior written approval as required. Page 33, Internal Accounts Manual and Page 11, SBCC Employee Handbook.

- We will continue to require and remind teachers to seek prior approval.

2. On multiple occasions teacher receipts were not written when policy requires. Page 17, Internal Accounts Manual

- We will continue to require and remind teachers to complete receipts.

3. Ten (10) of twelve (12) fundraiser application recaps reviewed were not supported by entries in EPES accounting system. Page 11, Internal Accounts Manual

- Will work to clarify descriptions in EPES accounting system.

4. On three (3) occasions in sample funds were not turned in to bookkeeper same day collected as policy requires. On one occasion teacher/coach/sponsor held \$167.00 (cash) for three (3) months. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook

- We have required and will continue to remind staff of accounting procedure in the matter of money collected.

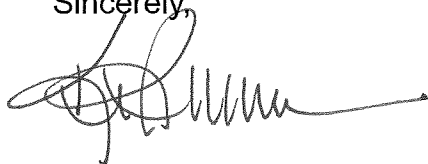
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5. One teacher receipt book (#126) not available for audit as it was not returned to bookkeeper. Page 18, Internal Accounts Manual

- We have required and will continue to remind staff of accounting procedure in the matter of receipt books.

This completes all items indicated in the audit clarification list. Please do not hesitate to contact me with further questions,

Sincerely,



Kristin Rousseau
Principal
Oakleaf Jr. High School

Cc: Dr. Susan Legutko
Linda Russ

OAKLEAF VILLAGE ELEMENTARY SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Oakleaf Village Elementary School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Oakleaf Village Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$59,153.16 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 59,153.16
Total funds	\$ 59,153.16

During the financial review period, the total receipts equaled \$152,016.74 and the total expenditures equaled \$153,680.68 for a total of \$305,697.42.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$170,195.53	\$152,016.74	-\$18,178.79
Disbursements	165,794.37	153,680.68	- 12,113.69
Cash/Bank Balance	60,817.10	59,153.16	- 1,663.94

Oakleaf Village Elementary School Audit

Page 2

The financial records present fairly in all material respects the financial position of Oakleaf Village Elementary School as of June 30, 2016, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Principal initial responsibility

1. One of twelve bank statements was not initialed by Principal indicating that statement was delivered to them unopened and reviewed. Page 5, Internal Accounts Manual

B. Bookkeeper initial responsibility

1. One out of 378 checks contained only one signature. Page 35, Internal Accounts Manual
2. Multiple fundraiser application copies were not received in district office. Page 11, Internal Accounts Manual

C. Teacher/coach/sponsor initial responsibility

1. On nine (9) of 69 checks in sample purchases were made without prior written approval as required. Page 33, Internal Accounts Manual and Page 11, SBCC Employee Handbook
2. Two (2) of four (4) recapped fundraisers was not supported by entries in EPES accounting system and on two (2) of three (3) that required inventory information, it was missing. Page 11, Internal Accounts Manual
3. Fundraiser number not shown on multiple Monies Collected Forms as policy requires. Page 11, Internal Accounts Manual

Generally, the records were in good order and the management of internal funds by the Principal of Oakleaf Village Elementary was good.

The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,



Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County



Oakleaf Village Elementary
410 Oakleaf Village Parkway
Orange Park, Florida 32065
Phone: 904-336-2425 Fax: 904-336-2527

Tracey Kendrick, Principal
tracey.kendrick@myoneclay.net

Bridget Payne, Asst. Principal
bridget.payne@myoneclay.net

Chernell Gilliam, Asst. Principal
chernell.gilliam@myoneclay.net

April 4, 2018

Roni Campbell
Internal Auditor
Clay County District Schools
900 Walnut Street
Green Cove Springs, FL 32043

Dear Mrs. Campbell,

Thank you for performing a thorough audit of our internal accounts for the Fiscal Year 2017. As noted in Section A1, our new bookkeeper will ensure that bank statements are immediately given to myself unopened for my review and signature. Noted in Section B1, our bookkeeper will make sure that all checks issued have two signatures on them by submitting the check to me for the first signature. Noted in Section B2, our bookkeeper will send a copy of each fundraiser form to you upon my approval and keep a copy indicating the date in which it was sent. Noted in Section C1, our bookkeeper will ensure that all internal purchases made by check are completed only after prior approval is granted. Noted in Section C2, our bookkeeper will have all necessary portions of the recap information for fundraisers completed by the sponsor and accurately reflected in the EPES accounting system. Noted in Section C3, our bookkeeper will write the appropriate fundraiser number on all monies collected forms pertaining to that fundraiser.

The deficiencies reported to us have been reviewed and efforts are being made to improve those areas immediately. Oakleaf Villiage Elementary continuously strives to follow the guidelines provided in the internal accounts manual for Clay County Schools.

Thank you again for the professional way you have handled our audit.

Sincerely,

Tracey Kendrick
Principal
Oakleaf Village Elementary

ORANGE PARK ELEMENTARY SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Orange Park Elementary School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Orange Park Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$38,347.48 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 38,347.48
Total funds	\$ 38,347.48

During the financial review period, the total receipts equaled \$84,474.59 and the total expenditures equaled \$88,310.48 for a total of \$172,785.04.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$109,516.68	\$84,474.59	-\$25,042.59
Disbursements	91,040.58	88,310.45	- 2,730.13
Cash/Bank Balance	42,183.34	38,347.48	- 3,835.86

Orange Park Elementary School Audit
Page 2

The financial records present fairly in all material respects the financial position of Orange Park Elementary School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Bookkeeper initial responsibility

1. Two (2) of 33 checks in sample did not include signed contract and approved county contract review form. Page 35, Internal Accounts Manual and Page 11, SBCC Employee Handbook
2. Initial copies of fundraiser applications were not received in district office until 6/9/17 and recapped copies were not received until 6/29/17 or after. Page 11, Internal Accounts Manual
3. One (1) of four (4) deposit packets reviewed was missing the bank validation slip. Page 18, Internal Accounts Manual
4. One check not shown in EPES accounting system and another check not available for review. Page 35, Internal Accounts Manual
5. Multiple official receipts were not entered in date order. Page 18, Internal Accounts Manual

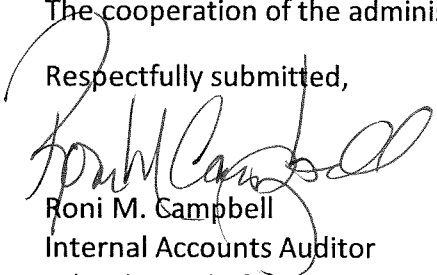
B. Teacher/coach/sponsor initial responsibility

1. On four (4) of 33 checks in sample, purchases were made without prior written approval as required. Page 33, Internal Accounts Manual and Page 11, SBCC Employee Handbook
2. Multiple Monies Collected Forms were edited and not initialed and on two occasions in sample teacher receipt numbers were not listed. Page 17, Internal Accounts Manual
3. One of four (4) recapped fundraisers was not supported by entries in EPES accounting system and on one of only one that required inventory information, it was missing. Page 11 Internal Accounts Manual

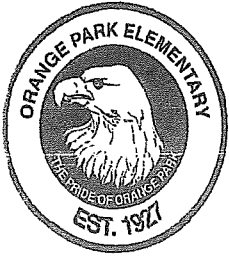
Generally, the records were in good order and the management of internal funds by the Principal of Orange Park Elementary School was good.

The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,



Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County



Orange Park Elementary

1401 Plainfield Avenue
Orange Park, Florida 32073-3996
Telephone: (904) 336-2275
Fax: (904) 336-2277
An Equal Opportunity Employer

Mrs. Carole McCullough
Principal

Dr. Suzanne Herndon
Assistant Principal

March 30, 2018

Roni M. Campbell
Internal Accounts Auditor
Clay County School Board

Dear Ms. Campbell,

This letter is in response to the audit report of the Internal Funds of Orange Park Elementary for year ending June 30, 2017. Steps have been taken to correct the items noted in our audit for 2016-2017.

Bookkeeper initial responsibility:

1. In reference to two (2) out of 33 checks for Charter Busses not having a signed contract and approved County Contract Review form: The Bookkeeper will ensure each check has all required paperwork attached as back-up.
2. In reference to initial and recapped fundraising applications not being received in district office until June: The Bookkeeper will continue training for sponsors of fundraising and send in initial and recapped forms in a timely manner.
3. In reference to one (1) of four (4) deposit packets missing the bank validation slip: The Bookkeeper will make sure sample sent to the auditor includes all paperwork needed as the missing bank slip was found in the June packet.
4. In reference to one check not showing in EPES accounting system and one check not available for review: The Bookkeeper will make sure all voided checks are entered into EPES accounting system and make all checks for sample are sent to auditor, as the one not available for review was also in June packet.

5. In reference to multiple receipts not entered in date order. The Bookkeeper will make sure that all voided receipts are entered with a correct date and receipts are entered in date order.

Teacher/coach/sponsor initial responsibility:

1. In reference to four (4) of 33 checks not having prior written approval: The Bookkeeper will continue training and include that field trip and fundraiser check requests must be filled out and turned in when initially receiving approval for the field trip or fundraiser.
2. In reference to multiple Monies Collected Forms being edited and not initialed and on two occasions not listing receipt numbers: The Bookkeeper will continue training and review that they are required to initial all edits and that receipt numbers are required on Monies Collected Forms.
3. In reference to one of four (4) recapped fundraisers not supported by entries in EPES accounting system and one form missing inventory information: The Bookkeeper will continue training and review the fundraising form before start of fundraiser.

Orange Park Elementary appreciates your time and service to the Clay County School District.

Respectfully,

A handwritten signature in cursive script, reading "Carole McCullough", followed by a large, loopy flourish.

Carole McCullough

Principal

ORANGE PARK HIGH SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Orange Park High School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Orange Park High School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$182,017.90 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 31,639.68
Investments	150,378.22
Total funds	\$182,017.90

During the financial review period, the total receipts equaled \$541,426.12 and the total expenditures equaled \$538,958.00 for a total of \$1,080,384.12.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$654,736.57	\$541,426.12	- \$113,310.45
Disbursements	658,080.54	538,958.00	- 119,122.54
Cash/Bank Balance	30,558.78	31,639.68	1,080.90
Investments	148,991.00	150,378.22	1,387.22

Orange Park High School Audit
Page 2

The financial records present fairly in all material respects the financial position of Orange Park High School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Bookkeeper initial responsibility

1. Thirty-nine (39) of 1,137 checks contained only one signature. Page 35, Internal Accounts Manual
2. Multiple checks in sample were issued with incomplete backup, including invoices not dated, receipts missing vendor information, confirmation only rather than receipt and on two occasions paid from statement rather than receipt or invoice. Pages 33 – 35, Internal Accounts Manual
3. Copy rather than original official receipts was given to person from whom funds were received. Pages 17 and 18, Internal Accounts Manual
4. Internal Account Purchase Orders Payment Authorization box does not included check amount or approval signature. Pages 39 – 41, Internal Accounts Manual
5. On multiple Ticket Disbursement Sheets (athletics) the person who was responsible for tickets did not sign out the tickets, instead their name was printed by Athletic Director and then initialed by same. Multiple Ticket Disbursement Sheets were not signed by bookkeeper. Pages 52 – 55, Internal Accounts Manual

B. Teacher/coach/sponsor initial responsibility

1. Sales Tax exemption was requested when not paying with school check. Consumer's Certificate of Exemption, DR-14, Chapter 212, Florida Statutes
2. On nine (9) of 109 checks reviewed prior written approval was not obtained prior to purchase or order. Page 32, Internal Accounts Manual and Page 11, SBCC Employee Handbook
3. On multiple occasions teacher receipts were not written when required, edited rather than voided and another issued and on one occasion in sample teacher receipt was voided without original (white). Page 17, Internal Accounts Manual
4. On two (2) occasions funds were not turned into bookkeeper same day as collected as policy requires. On one of the two occasions funds were held 12 days. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
5. Two (2) of six (6) Report of Tickets Sold forms sampled were incomplete. Pages 21 and 22, Internal Accounts Manual
6. Four (4) of seventeen (17) recapped fundraisers sampled were not supported by entries in EPES accounting system and on five (5) of nine (9) which required inventory information it was missing and on another it was incomplete. Page 11, Internal Accounts Manual

Orange Park High School Audit

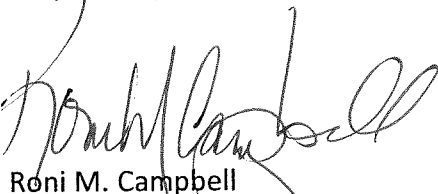
Page 3

7. Funds collected (1/1/17 – 6/30/17) for “Raider Restaurant Proceeds and catering” totaled \$3,892.00 and funds expended (1/1/17 – 6/30/17) for “Culinary Class Supplies” totaled \$3,355.09, resulting in a profit of \$536.91. A fundraiser application should have been executed. Page 11, SBCC Employee Handbook

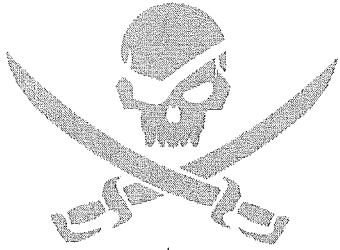
Generally, the records were in good order and the management of internal funds by the Principal of Orange Park High School was good.

The cooperation of the administrative staff and new bookkeeper is acknowledged and appreciated.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read 'Roni M. Campbell', is written over the printed name and title.

Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County



Orange Park High School

Clayton Anderson
Principal

2300 Kingsley Avenue
Orange Park, FL 32073
(904) 336-8675

Assistant Principals
Justin Faulkner
Christy Fowler
Anthony Williams

April 2, 2018

Ms. Roni Campbell
Internal Accounts Auditor
Clay County District Schools
900 Walnut Street
Green Cove Springs, FL 32043

Ms. Campbell,

Thank you for the courteous and efficient manner with which you conducted the recent audit of the Internal Funds of Orange Park High School for 2016 -2017 school year.

We will take the following steps to eliminate the items noted in your audit report for the 2016 - 2017 school year.

Part A - Bookkeeper initial responsibility

1. This occurred on the new bookkeeper's first day as she was trying to get out bills that were two months past due. This did not occur again all year. Bookkeeper is aware of page 35 of the Internal Accounts Manual and is in compliance.
2. As stated above, the new bookkeeper was getting past dues paid with paperwork from previous bookkeeper. Paying bills with a back-up on file. Bookkeeper is fully aware of pages 33-35 of the Internal Accounts Manual and is in compliance.
3. Bookkeeper is aware of pages 17 and 18 of the Internal Accounts Manual and has corrected and is in compliance.
4. Bookkeeper is aware of pages 39-41 of the Internal Accounts Manual and this has been corrected on the new fundraiser forms from the print center as well.
5. The new bookkeeper and athletic director are aware of pages 52-55 of the Internal Accounts Manual and this has been corrected for the current year.

Part B - Teacher/Coach/Sponsor initial responsibility

1. New Bookkeeper began in September and was not aware of what was told to teachers/coaches/sponsors. However, at the start of the current year, all procedures and regulations were explained in detail to everyone. Faculty/staff is aware of the Florida Statute regarding Consumer's Certificate Of Exemption.
2. New Bookkeeper began in September and was not aware of what was told to teachers/coaches/sponsors. However, at the start of the current year, all procedures and regulations were explained in detail to everyone. Faculty/staff is aware of page 32 of the Internal Accounts Manual and page 11 of the SBCC Employee Handbook in regards to receiving prior written approval.
3. New Bookkeeper began in September and was not aware of what was told to teachers/coaches/sponsors. However, at the start of the current year, all procedures and regulations were explained in detail to everyone. Faculty/staff are aware of page 17 of the Internal Accounts Manual covering proper receipting of funds.

4. New Bookkeeper began in September and was not aware of what was told to teachers/coaches/sponsors. However, at the start of the current year, all procedures and regulations were explained in detail to everyone. Faculty/staff are aware of page 17 of the Internal Accounts Manual as well as page 11 of the SBCC Employee Handbooks regarding funds being turned in on the same day as collected.
5. New Bookkeeper began in September and was not aware of what was told to teachers/coaches/sponsors. However, at the start of the current year, all procedures and regulations were explained in detail to everyone. Faculty/staff are aware of pages 21 and 22 of the Internal Accounts Manual and all report of tickets sold forms will be correctly filled out.
6. New Bookkeeper began in September and was not aware of what was told to teachers/coaches/sponsors. However, at the start of the current year, all procedures and regulations were explained in detail to everyone. Faculty/staff are aware of page 11 of the Internal Accounts Manual regarding handling of recapped fundraisers and inventory.
7. New Bookkeeper began in September and was not aware of what was told to teachers/coaches/sponsors. However, at the start of the current year, all procedures and regulations were explained in detail to everyone. Faculty/staff is aware of page 11 of the SBCC Employee Handbook regarding fundraising.

Sincerely,



Clayton Anderson

Principal
Orange Park High School

ORANGE PARK JUNIOR HIGH SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Orange Park Junior High School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Orange Park Junior High School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$59,111.07 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$17,881.08
Investments	41,229.99
Total funds	\$59,111.07

During the financial review period, the total receipts equaled \$146,397.55 and the total expenditures equaled \$149,462.45 for a total of \$295,860.00.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$138,080.17	\$146,397.55	\$ 8,317.38
Disbursements	135,828.28	149,462.45	13,634.17
Cash/Bank Balance	21,326.32	17,881.08	- 3,445.24
Investments	40,849.65	41,229.99	380.34

Orange Park Junior High School Audit
Page 2

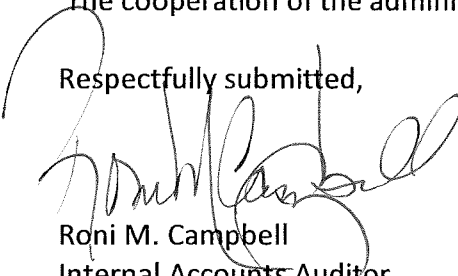
The financial records present fairly in all material respects the financial position of Orange Park Junior High School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

- A. Bookkeeper initial responsibility
 - 1. One (1) of 446 checks contained only one signature. Page 35, Internal Accounts Manual
- B. Teacher/coach/sponsor initial responsibility
 - 1. On two (2) of 45 checks in sample, purchases were made without prior written approval as required. Page 33, Internal Accounts Manual and Page 11, SBCC Employee Handbook
 - 2. Multiple teacher receipts were edited rather than voided and another issued. Page 17, Internal Accounts Manual

Generally, the records were in good order and the management of internal funds by the Principal of Orange Park Junior School was good.

The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,



Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County

ORANGE PARK JUNIOR HIGH SCHOOL

Home of the Wildcats

Janice Tucker
Vice Principal

Al De Jesus
Principal

Tyler Wood
Assistant Principal

April 04, 2018

Roni Campbell
900 Walnut Street
Green Cove Springs, Florida 32043

Dear Mrs. Campbell,

Please accept this letter as my response to the Internal Account audit for 2017-2018 school year. Our main goal at OPJH is to comply with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies.

1. Principal has reiterated to check handlers the importance of reviewing checks for the required two signatures prior to disbursement as stated on Page 35, Internal Accounts Manual.
2. Principal has reviewed with his faculty and staff that prior written approval on purchases is required as stated on page 33, Internal Accounts Manual and Page 11, SBCC Employee Handbook.
3. Page 17, Internal Accounts Manual was reviewed with all receipt book holders to void and reissued a receipt instead of editing a receipt.

The bookkeeper and I will continue to educate and review all paperwork to comply with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies.

Sincerely,



Al DeJesus
Principal

PATERSON ELEMENTARY SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Paterson Elementary School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Paterson Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$78,882.93 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 37,275.69
Investments	41,607.24
Total funds	\$ 78,882.93

During the financial review period, the total receipts equaled \$189,654.71 and the total expenditures equaled \$174,467.51 for a total of \$364,122.22.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$147,702.46	\$189,654.71	\$ 41,952.25
Disbursements	144,869.82	174,467.51	29,597.69
Cash/Bank Balance	22,472.29	37,275.69	14,803.40
Investments	41,223.44	41,607.24	383.80

The financial records present fairly in all material respects the financial position of Paterson Elementary School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Bookkeeper initial responsibility

1. Bank deposit was not made in accordance with policy (funds held 10 days) and same deposit was dated incorrectly in EPES accounting system. Page 17, Internal Accounts Manual
2. Official receipt issued for more than shown on Monies Collected Form. Page 18, Internal Accounts Manual

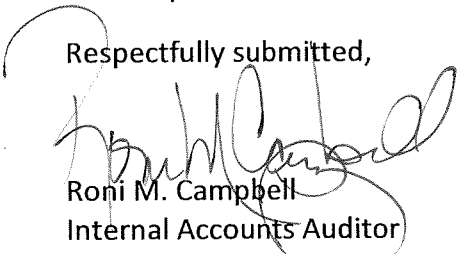
B. Teacher/coach/sponsor initial responsibility

1. On four (4) of 58 checks in sample, purchases were made without prior written approval as required. Page 33, Internal Accounts Manual and Page 11, SBCC Employee Handbook
2. One of three (3) recapped fundraisers was not supported by entries in EPES accounting system. Page 11, Internal Accounts Manual
3. Funds collected for recorders totaled \$912.00 and \$779.83 was expended, resulting in a profit of \$132.17. A fundraiser application should have been executed. Page 11, SBCC Employee Handbook

Generally, the records were in good order and the management of internal funds by the Principal of Paterson Elementary School was good.

The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,

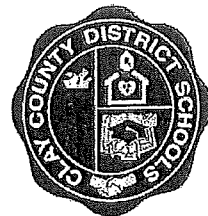


Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County



Robert M. Paterson Elementary

5400 Pine Avenue
Fleming Island, FL 32003
(904) 336-2575 Phone (904) 336-2576 Fax
pes.oneclay.net



John O'Brian, Principal

Amy B. Vann, Assistant Principal

Sarah Brennan, Assistant Principal

April 3, 2018

Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County

Dear Mrs. Campbell:

The following is our response to the financial review of the accounts and records of Paterson Elementary School's Internal Accounts for the fiscal year ending June 30, 2017.

A. Bookkeeper initial responsibility


1. The deposit was made according to policy and dated correctly. The deposit was made in the night drop and I did not go to the bank again until the next Friday to make the deposit for that week. When I asked for my deposit receipt, they discovered that the deposit was still in the night drop and had not been opened. They only date the deposit when they remove it even though it was there for a full week.
2. The sponsor brought more funds up to add to the original monies collected and I neglected to get them to change the total on the form even though I correctly entered it in the system. I will double check everything is updated when additional funds are received.

B. Teacher/Coach/Sponsor initial responsibility

1. Teacher/Coach/Sponsor will be reminded that purchases must have prior written approval.
2. Every effort will be made to insure recapped fundraisers are supported by entries in the EPES Accounting System.
3. A fundraiser application for the sale of recorders was executed in the 2017-18 school year.

We will do our best to follow the guidelines and procedures outlined in the Internal Accounts Manual.

Respectfully,


Cheryl Plummer
Bookkeeper/Principal's Secretary


John O'Brian
Principal

"We Care – We Share – We Dare!"

PLANTATION OAKS ELEMENTARY SCHOOL

AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Plantation Oaks Elementary School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Plantation Oaks Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$43,400.93 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 43,400.93
Total funds	\$ 43,400.93

During the financial review period, the total receipts equaled \$117,407.62 and the total expenditures equaled \$132,158.76 for a total of \$249,566.38.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$190,104.71	\$117,407.62	-\$ 72,697.09
Disbursements	190,087.18	132,158.76	- 57,928.42
Cash/Bank Balance	58,152.07	43,400.93	- 14,751.14

The financial records present fairly in all material respects the financial position of Plantation Oaks Elementary School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Bookkeeper initial responsibility

1. One check was issued for a restricted expenditure (personal membership) from a non-trust account. Page 29, Internal Accounts Manual
2. Three packages of wristbands (orange) from prior year were not shown on Master Ticket Inventory. Page 52, Internal Accounts Manual

B. Teacher/coach/sponsor initial responsibility

1. Teacher receipt book (#67) not available for audit. Page 18, Internal Accounts Manual
2. On two (2) of 55 checks reviewed prior written approval was not obtained prior to purchase or order. Page 33, Internal Accounts Manual and Page 11, SBCC Employee Handbook
3. Sales Tax exemption was requested when not paying with school check. Consumer's Certificate of Exemption, DR-14, Chapter 212, Florida Statutes
4. On multiple occasions teacher receipts were not written when required. Page 17, Internal Accounts Manual
5. On six (6) occasions in sample, funds were not turned in to bookkeeper same day collected as policy requires. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
6. On one occasion in sample agreement was signed by teacher rather than Principal as policy requires. Page 11, SBCC Employee Handbook
7. On four (4) occasions in sample, "tally" of students missing on Monies Collected Forms as policy requires. Page 17, Internal Accounts Manual
8. Two (2) of three (3) recapped fundraisers were not supported by entries in EPES accounting system and one fundraiser reviewed showed a large number (406 of 916) of items donated to students, receipt of which was not acknowledged. Page 11, Internal Accounts Manual

Generally, the records were in good order and the management of internal funds by the Principal of Plantation Oaks Elementary School was good.

The cooperation of the administrative staff and new bookkeeper is acknowledged and appreciated.

Respectfully submitted,



Roni M. Campbell

Internal Accounts Auditor

School Board of Clay County

Plantation Oaks Elementary

4150 Plantation Oaks Blvd.
Orange Park, FL 32065



Phone: 904-336-2775
Fax: 904-336-2777
poe.oneclay.net

Mrs. Courtney Schumacher
Assistant Principal

Mrs. Jennifer Roach
Principal

Mrs. Corrie Voytko
Assistant Principal

3/29/2018

Roni Campbell
School District of Clay County
900 Walnut Street
Green Cove Springs, FL 32043

Re: Plantation Oaks Elementary School Audit for Year Ending June 30, 2017

To Roni Campbell:

Thank you for taking the time to review our school's internal accounts. Below, we have address how we plan to correct the issues raised on the 2016-2017 Audit.

A. Bookkeeper initial responsibility

- 1) In regards to one check that was issued for a restricted expenditure:
 - a. The policy has been explained to the bookkeeper and any check issued for a personal membership will be issued from a trust account.
- 2) In regards to three packages of orange wristbands from prior year that were not shown on the Master Ticket Inventory:
 - a. The policy for wristbands has been explained to the bookkeeper and all wristbands will be shown on the Master Ticket Inventory.

B. Teacher/coach/sponsor initial responsibility

- 1) In regards to the teacher receipt book not available for audit:
 - a. Teachers/sponsors have been informed that per school board policy must return the receipt book to the bookkeeper for audit purposes. The bookkeeper will periodically check with teachers to ensure they can locate their receipt books.
- 2) In regards to the two checks that were issued without prior approval:
 - a. Teachers/sponsors are being reminded that they must have written approval prior to order or purchase.
- 3) In regards to the request for sales tax exemption when not paying with a school check:
 - a. Teachers/sponsors have been made aware that if they are paying out-of-pocket, they are not allowed to use tax exempt. The bookkeeper will attach a reminder to all checks issued to teachers/sponsors.

Plantation Oaks Elementary

4150 Plantation Oaks Blvd.
Orange Park, FL 32065



Phone: 904-336-2775

Fax: 904-336-2777

poe.oneclay.net

Mrs. Courtney Schumacher
Assistant Principal

Mrs. Jennifer Roach
Principal

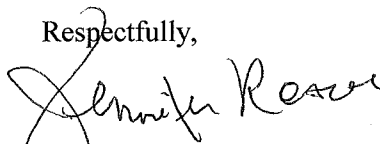
Mrs. Corrie Voytko
Assistant Principal

- 4) In regards to teacher receipts not being written when required:
 - a. The bookkeeper is periodically checking the receipt books as monies are turned in. Teachers/sponsors are being reminded both verbally and in writing of the policy regarding the issuing of receipts.
- 5) In regards to funds that were not turned in to the bookkeeper the same funds were collected:
 - a. The bookkeeper has provided written instruction to the teachers/sponsors regarding turning in funds the same day it is collected.
- 6) In regards to one occasion a sample agreement was signed by a teacher rather than principal:
 - a. Teachers/sponsors signing agreements will be addressed via a training session to ensure teachers/sponsors are aware they are not allowed to sign agreements.
- 7) In regards to the four occasions a tally of students was missing on monies collected form:
 - a. The bookkeeper is reminding teachers/sponsors that policy requires a tally of students when collecting \$5.00 or less.
- 8) In regards to two recapped fundraisers not supported by entries in EPES and one fundraiser showing a large number of items donated to students where receipt of the items was not acknowledged:
 - a. The teacher/sponsor will have further training on fundraisers with the bookkeeper to ensure the recapped fundraisers are supported by entries in EPES. Teachers/Sponsors will be reminded of the policy regarding students receiving donated items.

Ms. Campbell, personnel changes were made in July 2017 to minimize and resolve issues of noncompliance. A different employee was trained by you and is now managing our internal funds. She is aware of the discrepancies on our audit and will adhere strictly to policies as listed in the Internal Accounts Manual to ensure that those same issues do not present in the future. She has demonstrated since being in the position that she has a clear understanding of the protocol and policy surround these issues.

Thank you for your continued assistance in training and supporting our new bookkeeper.

Respectfully,


Jennifer Roach
Principal

RIDEOUT ELEMENTARY SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of RideOut Elementary School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of RideOut Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$21,813.84 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 21,813.84
Total funds	\$ 21,813.84

During the financial review period, the total receipts equaled \$62,294.73 and the total expenditures equaled \$60,164.61 for a total of \$122,459.34.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$77,624.10	\$62,294.73	-\$15,329.37
Disbursements	77,015.76	60,164.61	- 16,851.15
Cash/Bank Balance	19,683.72	21,813.84	2,130.12

The financial records present fairly in all material respects the financial position of RideOut Elementary School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Bookkeeper initial responsibility

1. On 1 out of 12 months the Principal's Monthly Report Packet was not prepared on or before the 15th of subsequent month (dated 17th). Page 60, Internal Accounts Manual
2. Two of 26 official receipts sampled were issued to someone other than person who signed Monies Collected Form. Page 18, Internal Accounts Manual
3. Four checks were not dated and three (3) of 19 sampled were issued without check requisition or Internal Accounts Purchase Order. Page 33, Internal Accounts Manual
4. Multiple initial copies of fundraiser applications were not sent to county office as policy requires. Page 11, Internal Accounts Manual
5. Three (3) of eight (8) deposits sampled were dated incorrectly in EPES accounting system. Page 18, Internal Accounts Manual
6. One teacher receipt book was used but not signed out on Teacher Receipt Book Log. Page 18, Internal Accounts Manual

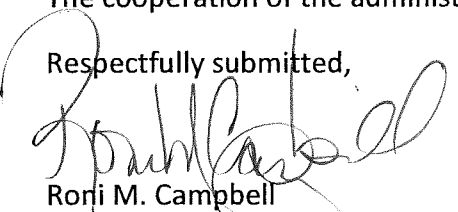
B. Teacher/coach/supplies initial responsibility

1. On 4 of 19 checks reviewed, prior written approval was not obtained prior to purchase or order. Page 1, Internal Accounts Manual and Page 11, SBCC Employee Handbook
2. Three of four recapped fundraisers in sample were not supported by the EPES accounting system and on 1 of 2 that required the inventory information it was missing. Page 12, Internal Accounts Manual
3. On multiple occasions teacher receipts were not written when required, edited rather than voided and another issued and one teacher receipt in sample was voided without original (white) as policy requires. Page 17, Internal Accounts Manual
4. Multiple Monies Collected Forms were completed with partial teacher receipt numbers and on three occasions in sample were edited and not initialed. Page 17, Internal Accounts Manual
5. On three (3) occasions in sample, funds were not turned in same day collected as policy requires. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook

Generally, the records were in good order and the management of internal funds by the former Principal of RideOut Elementary School was good.

The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,



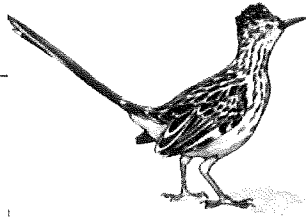
Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County

RideOut Elementary

3065 Apalachicola Blvd.
Middleburg, FL 32065

Phone: 904-336-2875
Fax: 904-336-2877
<http://roe.oneclay.net/>

Kim Marks
Principal



Marcia Mainer
Assistant Principal

April 3, 2018

School District of Clay County
900 Walnut Street
Green Cove Springs, FL 32043

Attention: Roni Campbell
RE: 2016-2017 Internal Audit

Dear Mrs. Campbell,

Thank you for the manner in which you conducted our annual 16-17 audit. Your insight and comments continue to be important to us in making RideOut Elementary the best it can be. To that regard, we have implemented the changes necessary to correct the areas of concern found in the year-end audit.

Regarding Bookkeeper initial responsibility:

1. Bookkeeper is aware that the Monthly Report Packet is to be prepared and sent on or before the 15th of each month. The single issue was an oversight.
2. Bookkeeper has reviewed the procedures for issuing Receipts and Monies Collected.
3. Bookkeeper has taken extra steps to assure that all checks have both signatures. The 3 checks that were issued without a check requisition were checks issued to the CCSD. The bookkeeper did not realize that those checks needed the requisition. She is now aware that all checks require a check requisition.
4. Bookkeeper has reviewed the Internal Accounts Manual, page 11, and previous notes from Mrs. Campbell regarding Fundraiser Applications.
5. Bookkeeper will be more diligent to make sure the correct date is entered since EPES defaults to the current date and must be physically changed.
6. The (1) Receipt Book that was not signed out was used in the office for monies collected. Bookkeeper understands that all receipt books are to be logged.

Regarding Teacher/Coach/Supplies initial responsibility:

Admin will remind employees of monies collection procedures in weekly briefings.

1. Bookkeeper/Admin will review the process of requesting checks or ordering with Teachers/Coaches.
2. Bookkeeper has reviewed the procedure on page 12 of the Internal Accounts Manual to better help teachers/coaches complete the Fundraiser Recap and make sure Inventory information is complete.
3. Bookkeeper will meet with teachers/coaches to refresh the procedures outlined on page 17 of the Internal Accounts Manual for writing receipts.
4. Bookkeeper will meet with teachers/coaches to go over proper procedures for completing the Monies Collected Form and the required information as outlined on page 17 of the Internal Accounts Manual.
5. Bookkeeper will meet with teachers/coaches regarding the policy for turning in money.

We will make the necessary improvements to our procedures to ensure that we are in accordance with the Internal Funds Manual. Again, thank you for your time, effort and guidance in this matter.

Sincerely,

A handwritten signature in cursive script, appearing to read "Kimberly Marks".

Kimberly Marks,
Principal

KM/mh

RIDGEVIEW ELEMENTARY SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Ridgeview Elementary School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Ridgeview Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$19,352.14 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 10,149.66
Investments	9,202.48
Total funds	\$ 19,352.14

During the financial review period, the total receipts equaled \$44,084.89 and the total expenditures equaled \$42,861.38 for a total of \$86,946.27.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$ 70,847.94	\$44,084.89	-\$ 26,763.05
Disbursements	70,504.90	42,861.38	- 27,643.52
Cash/Bank Balance	9,011.04	10,149.66	1,138.62
Investments	9,117.59	9,202.48	84.89

Ridgeview Elementary School Audit
Page 2

The financial records present fairly in all material respects the financial position of Ridgeview Elementary School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

- A. Principal initial responsibility
 - 1. Fundraiser which included game of chance was approved against policy. Page 11, Internal Accounts Manual
- B. Bookkeeper initial responsibility
 - 1. One check was issued for restrictive expenditure (donation) from non-trust account. Page 29, Internal Accounts Manual
 - 2. Two handwritten checks were not dated. Page 35, Internal Accounts Manual
- C. Teacher/coach/sponsor
 - 1. On multiple occasions teacher receipts were not written when required and teacher receipts were edited rather than voided and another issued. Page 17, Internal Accounts Manual
 - 2. Multiple Monies Collected Forms were edited and not initialed. Page 33, Internal Accounts Manual
 - 3. One fundraiser reviewed indicated a large number (22 of 240) items donated to students, receipt of which was not acknowledged. Page 11, Internal Accounts Manual

Generally, the records were in good order and the management of internal funds by the former Principal of Ridgeview Elementary School was good.

The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,



Roni M. Campbell
Internal Accounts Auditor
School Board Clay County

Ridgeview Elementary School

421 Jefferson Avenue • Orange Park, FL 32065-6791

Phone: (904) 336-3075

www.rve.oneclay.net

Fax: (904) 336-3077

Mrs. Heather Roche
Principal

Mrs. Judith McHugh-Clark
Assistant Principal

March 14, 2018

To: Roni Campbell, Internal Accounts Auditor

RE: 2016-2017 Internal Accounts Audit Response

Thank you for your time and effort in conducting the audit of our 2016-2017 Ridgeview Elementary Internal Accounts. It has been a pleasure to work with you throughout the year. Your guidelines have enabled us to set policies within our school to assure a favorable audit report for this year.

The following are responses to each item noted on the audit that was out of compliance:

A. Principal initial responsibility

1. A fundraiser which included game of chance was approved against policy. The Principal will insure that all fundraisers are in compliance with policy as stated on Page 11 in the Internal Accounts Manual.

B. Bookkeeper initial responsibility

1. One check was issued for restrictive expenditure (donation) from a non-trust account. Bookkeeper will be more cautious as to what account restrictive expenditures are taken out of and stay within policy as stated on Page 29 in the Internal Accounts Manual.
2. Two handwritten checks were not dated. Bookkeeper will insure that all authorized personnel allowed to handwrite checks are aware and understand the importance of including the proper documentation when handwriting a check and abide by the policy as stated on Page 35 in the Internal Accounts Manual.

C. Teacher/coach/sponsor responsibility

1. On multiple occasions teacher receipts were not written when required and teacher receipts were edited rather than voided and another issued. Bookkeeper will remind with a training with all teachers/coaches/sponsors the proper way to handle writing receipts, voiding receipts, and making sure receipts are written when required to be in compliance with policy as stated on Page 17 in the Internal Accounts Manual.

2. Multiple Monies Collected Forms were edited and not initialed when changes were made on monies collected forms. Bookkeeper will reiterate with a training with all teachers/coaches and sponsors the proper way to edit and initial or complete a monies collected form according to policy on Page 33 of the Internal Accounts Manual.
3. One fundraiser reviewed indicated a large number (22 of 240) items donated to students, receipt of which was not acknowledged. Bookkeeper will follow-up with the sponsor to make sure fundraiser forms are closed out properly and documentation is notated on the form for any donations given to students and be in compliance as stated on Page 11 in the Internal Accounts Manual.

Again, I appreciate your thoroughness of our 2016-2017 Internal Accounts Audit. I look forward to working with you again.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'H. Roche' with a stylized, cursive flourish at the end.

Heather Roche, Principal

RIDGEVIEW HIGH SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Ridgeview High School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Ridgeview High School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$203,218.65 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 132,486.52
Investments	70,732.13
Total funds	\$ 203,218.65

During the financial review period, the total receipts equaled \$701,769.44 and the total expenditures equaled \$679,872.53 for a total of \$1,381,641.97.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$ 783,901.10	\$701,769.44	-\$82,131.66
Disbursements	761,156.55	\$679,872.53	- 81,284.02
Cash/Bank Balance	111,242.09	132,486.52	21,244.43
Investments	70,079.65	70,732.13	652.48

The financial records present fairly in all material respects the financial position of Ridgeview High School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Principal initial responsibility

1. One of twelve bank statements was not initialed by Principal indicating that statement was delivered to them unopened and reviewed. Page 5, Internal Accounts Manual
2. BJ's and Sam's credit cards were used as a credit card rather than as just store charge accounts even though informed it was a very high risk activity.

B. Bookkeeper initial responsibility

1. Official receipt number 47493 indicates that change fund procedures were not followed. Page 56, Internal Accounts Manual
2. Many official receipts were entered out of date order in EPES accounting system and the note was incomplete (including fundraiser number missing) on many. Page 18, Internal Accounts Manual
3. Three (3) checks were issued for restricted expenditures (personal memberships) from a non-trust accounts. Page 29, Internal Accounts Manual
4. Multiple checks were issued with incomplete backup including contract and approved county contract review form not included in backup on three checks in sample and no backup at all on six (6) Pages 33-35, Internal Accounts Manual
5. Multiple copies of fundraiser application were not received in district office including three (3) recapped copies which were pulled for review. Page 11, Internal Accounts Manual
6. Tickets were grouped together by color on the Master Ticket Inventory and on Ticket Disbursements Sheets rather than listed individually. Tickets were not signed for by responsible teacher/coach/sponsor, but rather the Athletic Director signed or initialed. "Custom" tickets were created for Senior Prom, ESE Prom and Homecoming rather than purchasing from vendor. Pages 52-55, Internal Accounts Manual

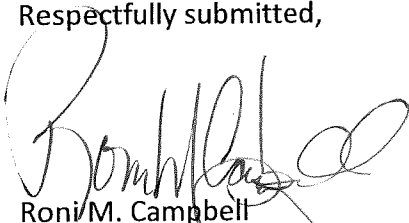
C. Teacher/coach/sponsor initial responsibility

1. On multiple occasions prior written approval was not obtained prior to purchase or order. Page 32, Internal Accounts Manual and page 11, SBCC Employee Handbook
2. Multiple checks were marked incorrectly for 1099 purposes. Page 71, Internal Accounts Manual
3. On multiple occasions in sample, teacher receipts were not written when required, edited rather than voided and another issued and incomplete or completed incorrectly. One teacher receipt reviewed was issued for one amount and shown on Monies Collected Form as another amount. Page 17, Internal Accounts Manual
4. Multiple Monies Collected Forms reviewed did not contain the fundraiser application number and Report of Tickets Sold forms were not included with Monies Collected Form when Senior Prom tickets were sold. Page 18, Internal Accounts Manual
5. On many occasions in sample (over 40) funds were not turned into bookkeeper same day as collected as policy requires. In one instance \$140.00 cash was held for 6 weeks. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
6. Gift cards in the amount of \$125.00 purchased and no recipient signatures was given to bookkeeper. Page 35, Internal Accounts Manual
7. Six (6) of fifteen (15) recapped fundraisers sampled were not supported by entries in EPES accounting system and on three (3) of five (5) which required inventory, it was missing. Page 11, Internal Accounts Manual

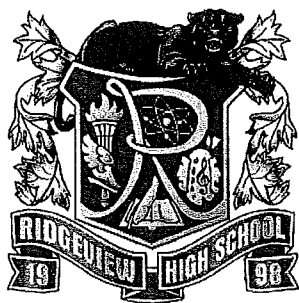
8. Fundraisers (Coffee Shop, Cookies, Dippin' Dots and Prowler Snack Shack) were conducted against policy. "Healthy Snack" fundraiser number 25 included items (Dr. Pepper, 7-Up, Funyuns, Meat snack and Doritos) which do not meet the standard for "Smart Snacks". SBCC policy 5.08 C.6 and 7CFR210.11
9. Three hundred three (303) of five hundred (500) Senior Prom Tickets were distributed free and acknowledgement of receipt was not given to bookkeeper.

Generally, the records were in good order and the cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,



Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County



Ridgeview High School
466 Madison Avenue
Orange Park, Florida 32065
904-336-8975

Deborah Segreto, Principal
Mark McKinney, Vice Principal

Kevin Staefe, Assistant Principal
Chris Daly, Assistant Principal

March 28, 2018

Ms. Campbell, Internal Accounts Auditor:

This letter addresses the Ridgeview High School Internal Accounts Audit dated March, 2018 for fiscal year ending June 30, 2017.

Ridgeview High School had been without a full time Bookkeeper since January, 2017. We retained a new full time bookkeeper as of March 5. Sadly, she left and we hired another bookkeeper who began on May 2, 2017. Thank you for spending multiple, one on one training days with our new Bookkeeper. This has been invaluable toward her understanding of the school district's expectations. While it is impossible to guarantee there will be no discrepancies in future audits, Ridgeview High School has and is taking every step to ensure we are in compliance with all laws and directives.

Between May 2, 2017 and June 30, 2017, we worked diligently to ensure our coaches, teachers, and sponsors were aware of the audit findings listed, conducted multiple trainings at the end of the 2017 school year, and at the start of the 2017-18 school year. In January we conducted additional refresher trainings with all staff involved with money with constant email reminders from bookkeeper to coaches, sponsors and teachers of expectations to ensure compliance of policies.

During the 2017-18 school year, the invaluable training time you have spent answering questions and the days you have committed to ensuring our new bookkeeper understands district expectations have been invaluable towards ensuring compliance with laws and directives.

Thank you,

Deborah Segreto
Deborah Segreto
Principal
Ridgeview High School
904-336-8882

SHADOWLAWN ELEMENTARY SCHOOL

AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Shadowlawn Elementary School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Shadowlawn Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$45,394.70 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 45,394.70
Total funds	\$ 45,394.70

During the financial review period, the total receipts equaled \$124,990.14 and the total expenditures equaled \$135,563.83 for a total of \$260,553.97.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$133,247.31	\$124,990.14	-\$ 8,257.17
Disbursements	117,801.16	135,563.83	17,762.67
Cash/Bank Balance	55,968.39	45,394.70	-10,573.69

Shadowlawn Elementary School Audit

Page 2

The financial records present fairly in all material respects the financial position of Shadowlawn Elementary School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Bookkeeper initial responsibility

1. One check was issued for restrictive expenditure (personal membership) from non-trust account. Page 29, Internal Accounts Manual

B. Teacher/coach/sponsor initial responsibility

1. On 1 of 3 reviewed fundraiser recaps that required inventory information, it was missing. Page 11, Internal Accounts Manual

Generally, the records were in good order and the management of internal funds by the Principal of Shadowlawn Elementary School was good.

The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read 'Roni M. Campbell', written over a circular stamp or seal.

Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County



"Home of the Falcons"

Shadowlawn Elementary School

2945 County Road 218

Green Cove Springs, FL 32043

Main Office: 529-1007

Fax: 904-529-1011

Nancy Crowder

PRINCIPAL

Chastity Lee

ASSISTANT PRINCIPAL

April 3, 2018

Roni M. Campbell
School District of Clay County
Internal Accounts Auditor
900 Walnut Street
Green Cove Springs, Florida 32043

Dear Mrs. Campbell:

Please find below our response to the Shadowlawn Elementary 2016-2017 School Audit. We have included a thorough description of our corrective actions:

1. All personal memberships are to be processed through trust accounts. Budget transfers will be initiated to ensure funds are paid out of the correct accounts.
2. Bookkeeper will ensure all fundraiser inventory recaps are completed.

I appreciate the dedication, professionalism and outstanding work ethic of our SLE Bookkeeper, Pamela DePratter.

Thank you for your time and assistance with our efforts to ensure we are following all District mandates and policies.

Sincerely,

Nancy A. Crowder
Principal

SWIMMING PEN CREEK ELEMENTARY SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Swimming Pen Creek Elementary School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Swimming Pen Creek Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$12,332.41 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 12,332.41
Total funds	\$ 12,332.41

During the financial review period, the total receipts equaled \$56,763.40 and the total expenditures equaled \$57,377.83 for a total of \$114,141.23.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$ 52,259.46	\$56,763.40	\$4,503.94
Disbursements	55,090.36	57,377.83	2,287.47
Cash/Bank Balance	10,902.24	12,332.41	1,430.17
Investments	2,044.60	0	-2,044.60

The financial records present fairly in all material respects the financial position of Swimming Pen Creek Elementary School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Bookkeeper initial responsibility

1. Two (2) of 234 checks contained only one signature. Page 35, Internal Accounts Manual
2. Three (3) checks and one (1) official receipt were not shown in EPES accounting system. Pages 4 and 18 Internal Accounts Manual
3. All Ticket Disbursement Sheets were not signed by Bookkeeper. Page 54, Internal Accounts Manual
4. Three of four Activity Account Transfers reviewed were not signed by person responsible for activity account. Page 49, Internal Accounts Manual
5. Two handwritten checks were not dated and one (1) did not contain payee. Page 35, Internal Accounts Manual
6. Of the forty three (43) checks reviewed one (1) was issued with no invoice or receipt and one (1) based on receipt which was not dated and contained no vendor information. Three of the 43 reviewed were issued to individual rather than company name on invoice. Page 35, Internal Accounts Manual

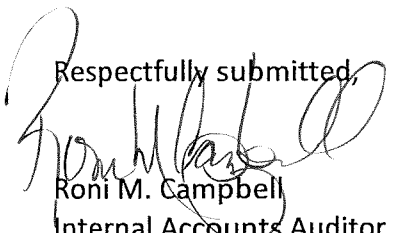
B. Teacher/coach/sponsor initial responsibility

1. On multiple occasions teacher receipts were not written when required. Page 17, Internal Accounts Manual
2. Multiple teacher receipts were edited rather than voided and another issued and three teacher receipts were voided without original, as policy requires. Page 17, Internal Accounts Manual
3. On three of 43 checks reviewed sales tax was not paid to vendor when items were for resale. Page 28, Internal Accounts Manual
4. On 2 of 3 reviewed fundraiser recaps that required inventory information, it was missing. Page 11, Internal Accounts Manual
5. Almost \$500.00 was collected for lost and damaged library books and no funds were expended from same account for replacement or repair of library books. A fundraiser application should have been executed. Page 11, SBCC Employee Handbook
6. Multiple check requisitions were submitted and approved for purchases from vendor, yet reimbursements were requested instead. Page 33, Internal Accounts Manual

Generally, the records were in good order and the management of internal funds by the Principal of Swimming Pen Creek Elementary School was good.

The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,



Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County

Swimming Pen Creek Elementary

1630 Woodpecker Lane



Middleburg, FL 32068

Main Office: 904-336-3475

Fax Number: 904-336-3600

Rodney Ivey

Trisha Stewart

Principal

Assistant Principal

March 29, 2018

Mrs. Roni Campbell
Clay County School Board
900 Walnut Street
Green Cove Springs, FL 32043

Dear Mrs. Campbell;

Please accept this letter as my response to the Internal Account audit you conducted for the 2016-2017 school year. I was very pleased to find that the accounts were in good order. This is a reflection on the school, our record keeping and striving for perfection.

We will take extra measures to make sure that we continue to put forth our best efforts to abide by the Internal Accounts Manual and we will continue to stress to our faculty the importance of turning in things completed and on a timely basis so we stay in compliance with the Internal Funds Manual and the Florida State Board of Education Guidelines.

In response to the items in our audit comments (A), we will make a more conscious effort to make sure that our checks are complete and signed whether handwritten or printed. Also we corrected our system to ensure that checks are issued to the company on the invoice not to the individual.

In response to the items in our audit comments (B), we will implement additional training to our faculty to make sure that they are aware of the guidelines on receipting, sales tax, fundraisers, inventories and also the proper ways of filling out Receipts, Check Requisitions and Monies Collected forms.

Thank you again and we look forward to working with you again next year.

Sincerely,

Rodney Ivey
Principal

CC: Dr. Legutko

THUNDERBOLT ELEMENTARY SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Thunderbolt Elementary School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Thunderbolt Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$85,445.72 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 85,110.51
Investments	335.21
Total funds	\$ 85,445.72

During the financial review period, the total receipts equaled \$134,006.84 and the total expenditures equaled \$142,698.15 for a total of \$276,704.90.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$ 175,027.32	\$134,006.84	-\$ 41,020.48
Disbursements	161,513.87	142,698.15	- 18,815.72
Cash/Bank Balance	93,804.89	85,110.51	- 8,694.38
Investments	332.14	335.21	3.07

The financial records present fairly in all material respects the financial position of Thunderbolt Elementary School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Bookkeeper initial responsibility

1. Three (3) of 326 checks contained only one signature. Page 35, Internal Accounts Manual
2. One check was issued for Restrictive Expenditure (donation) from non-trust account. Page 29, Internal Accounts Manual
3. Multiple check requisitions sampled were signed by someone (bookkeeper) other than person responsible for activity account. Page 33, Internal Accounts Manual.
4. Check was issued for gift card for online purchase and only backup was receipt for gift card and copy of online order form. Page 35, Internal Accounts

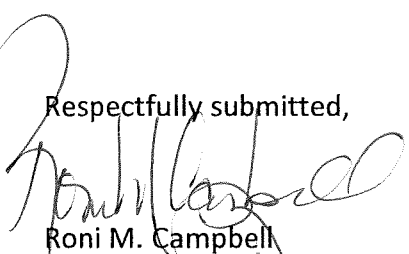
B. Teacher/coach/sponsor initial responsibility

1. On 3 of 20 checks reviewed prior written approval was not obtained prior to purchase or order. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
2. On multiple occasions teacher receipts were not written when required and teacher receipts were edited rather than voided and another issued. Page 17, Internal Accounts Manual
3. On two (2) occasions in sample, funds were not turned in same day collected as policy requires. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
4. One of five (5) recapped fundraisers was not supported by entries in EPES accounting system and on one of 2 that required inventory information, it was missing. Page 11, Internal Accounts Manual
5. Funds collected for FSA Funday totaled \$1,356.00 and \$930.08 was expended, resulting in a profit of \$425.92. A fundraiser application should have been executed. Page 11, SBCC Employee Handbook

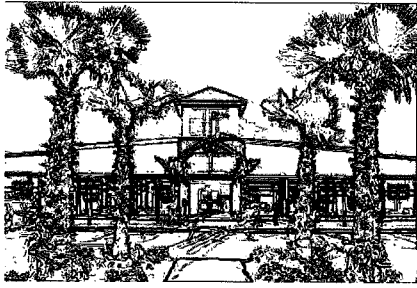
Generally, the records were in good order and the management of internal funds by former Principal of Thunderbolt Elementary School was good.

The cooperation of the new administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,



Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County



Thunderbolt Elementary School

2020 Thunderbolt Road Fleming Island, Florida 32003

Lacy Healy, Principal

Winitra Dixon, Assistant Principal Lara Libretto, Assistant Principal

April 4, 2018

Roni Campbell
Internal Account Auditor

2016-2017 Audit Exception Reply:

A. Bookkeeper Responsibility

1. Extra care will be taken to ensure all checks have 2 signatures.
2. Restrictive Expenditure check procedures have been corrected this school year by cutting donation checks from Trust accounts as specified in Internal Accounts Manual.
3. The bookkeeper will no longer sign check requisitions for accounts in which she is not responsible.
4. In the event it is necessary to purchase a gift card for an online purchase, a receipt for items purchased along with order form will be required.

B. Teacher/coach/sponsor initial responsibility:

1. Teachers getting prior written approval before making purchases have been made a priority this school year.
2. Policies regarding writing receipts and voiding receipts have been addressed at faculty meeting at the start of the 2017 school year.
3. Teachers have been instructed to turn in money collected the bookkeeper every day per Internal Accounts Manual
4. Extra care will be taken to insure recapped fundraisers will be filled out correctly in the future.
5. This school year, FSA Funday has been listed as a Fundraiser. A fundraiser form has been submitted per Employee Handbook instructions.

Thank you for providing assistance in maintaining accurate financial records for our school.

Sincerely,


Lacy Healy
Principal

TYNES ELEMENTARY SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Tynes Elementary School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Tynes Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$44,527.74 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 13,119.33
Investments	31,408.41
Total funds	\$ 44,527.74

During the financial review period, the total receipts equaled \$132,864.53 and the total expenditures equaled \$141,337.58 for a total of \$274,202.11.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$ 148,595.39	\$132,864.53	-\$15,730.86
Disbursements	144,304.49	141,337.58	- 2,966.91
Cash/Bank Balance	21,882.12	13,119.33	- 8,762.79
Investments	31,118.67	31,408.41	289.74

The financial records present fairly in all material respects the financial position of Tynes Elementary School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Bookkeeper initial responsibility

1. On 2 out of 12 months the Principal's Monthly Report Packet was not prepared on or before the 15th of the subsequent month. Page 60, Internal Accounts Manual
2. One of 286 checks contained only one signature. Page 35, Internal Accounts Manual
3. All but a few Monies Collected Forms were missing the Official Receipt number. Page 18, Internal Accounts Manual
4. Three (3) checks were issued for restricted expenditures (1 – donation and 2 – personal membership) from a non-trust account. Page 29, Internal Accounts Manual
5. Four checks were not dated, one (1) check and check stub was dated differently than EPES accounting entry, one (1) check stub was not available for audit and on two (2) in sample approved county contract review form was not included in backup. Pages 33-35, Internal Accounts Manual and Page 11, SBCC Employee Handbook
6. Two teacher receipt books (#15 & 16) were not available for audit. Page 18, Internal Accounts Manual

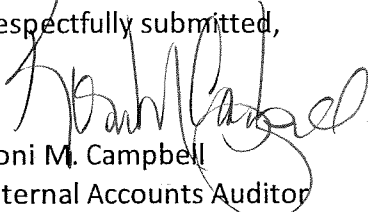
B. Teacher/coach/sponsor initial responsibility

1. On four (4) of 41 checks in sample purchases were made without prior written approval as required. Page 33, Internal Accounts Manual and Page 11, SBCC Employee Handbook
2. On three occasions in sample funds were not turned in to bookkeeper same day collected as policy requires. On one occasion teacher/coach/sponsor held funds over 6 weeks. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
3. On multiple occasions teacher receipts were not written when policy requires. Page 17, Internal Accounts Manual
4. On multiple occasions Monies Collected Forms were incomplete and on numerous occasions of were edited and not initialed. Page 17, Internal Accounts Manual
5. Multiple original teacher receipts were left in teacher receipt book rather than being given to student/parent. One (1) teacher receipt was written for one amount and shown on Monies Collected Form as another. Page 17, Internal Accounts Manual

Generally, the records were in good order and the management of internal funds by Principal of Tynes Elementary School was good.

The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,



Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County

Tynes Elementary School
1550 Tynes Boulevard
Middleburg, Florida 32068
(904) 336-3850

Steven Bright
Assistant Principal

Laura M. Fogarty
Principal

Bree Hellwig
Assistant Principal

April 3, 2018

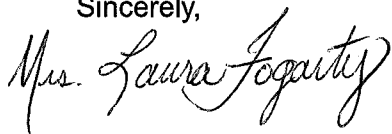
Dear Mrs. Campbell,

This letter is in response to the audit report of the internal funds of Tynes Elementary School for the year ending June 30, 2017. Steps have been taken to correct the items noted in our audit draft for the 2017-2018 school year.

1. In regards to the Principal's Monthly Report Packet not being prepared on or before the 15th of the subsequent month, the bookkeeper and principal have reviewed the Internal Accounts Manual and will make every effort to abide by those dates. Reminders will be set on the school calendar along with our personal calendars to alert the bookkeeper and principal of these dates.
2. In regards to one check not having two signatures, the bookkeeper and principal will make every effort to check for 2 signatures on checks. The bookkeeper has attached a written checklist to remind herself and the principal to double check that procedures have been followed.
3. The bookkeeper and principal have reviewed the Internal Account Manual and have made corrections to the procedures for the office receipt number on the monies collected form and procedures for restricted expenditures.
4. In response to four checks not dated, the bookkeeper will take every precaution to make sure the checks are dated correctly and that check stubs are properly recorded.
5. The teacher receipt books were recorded as received but were not received for audit. The bookkeeper will have principal verify that the receipt books are contained in the audit materials in the future.
6. After reviewing the auditor notes regarding revenue and disbursement issues, the principal and bookkeeper realize the teachers need more training. The principal and bookkeeper will schedule a training with staff to educate them on proper procedures.

Tynes Elementary appreciates the patience, guidance, and encouraging words of our auditor, Roni Campbell. We would like to thank Mrs. Campbell for her time and for her thorough examination of the 2016-2017 internal accounts. We found Mrs. Campbell to be extremely helpful, professional, and understanding.

Sincerely,



Laura Fogarty
Principal

WILKINSON ELEMENTARY SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Wilkinson Elementary School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Wilkinson Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$51,266.99 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 50,488.63
Investments	778.36
Total funds	\$ 51,266.99

During the financial review period, the total receipts equaled \$84,661.90 and the total expenditures equaled \$109,711.56 for a total of \$194,373.46.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$ 154,470.50	\$ 84,661.90	-\$69,808.60
Disbursements	127,681.10	109,711.56	- 17,969.54
Cash/Bank Balance	75,545.45	50,488.63	- 25,056.82
Investments	771.20	778.36	7.16

Wilkinson Elementary School Audit

Page 2

The financial records present fairly in all material respects the financial position of Wilkinson Elementary School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Principal initial responsibility

1. One of twelve bank statements was not initialed by Principal indicating that statement was delivered to them unopened and reviewed. Page 5, Internal Accounts Manual

B. Bookkeeper initial responsibility

1. On 1 out of 12 months the Principal's Monthly Report Packet was not prepared on or before the 15th of subsequent month (dated 16th). Page 60, Internal Accounts Manual
2. Two out of 212 checks contained only one signature. Page 35, Internal Accounts Manual
3. One check in sample was missing the approved county contract review form in backup and multiple reimbursements were issued without proof of payment. Page 35, Internal Accounts Manual and Page 11, Internal Accounts Manual
4. Two checks in sample of 30 were issued to vendor different than shown in EPES accounting system. Additional check was issued from different account than shown on check requisition and for different purpose. Pages 33-35, Internal Accounts Manual
5. Fundraiser number not shown on many Official Receipts as policy requires. Page 18, Internal Accounts Manual
6. On three (3) occasions in sample, copy of Monies Collected Form was not given to teacher/coach/sponsor from whom funds were received. Page 18, Internal Accounts Manual and Page 11, SBCC Employee Handbook
7. On four (4) out of five (5) deposit packets sampled the Sequential List of Official Receipts was not included. Page 18, Internal Accounts Manual
8. Bank deposits were not made according to policy on at least nine (9) occasions. Page 17, Internal Accounts Manual
9. Two (2) teacher receipt books (136 and 165) were not available for audit. Page 18, Internal Accounts Manual
10. Multiple fundraiser application copies were not received in district office. Only eight (8) of 28 recapped copies were received. Fundraiser Log was incomplete Page 11, Internal Accounts Manual
11. Ticket range at top of Ticket Disbursements Sheets was completed incorrectly. Page 54, Internal Accounts Manual

Wilkinson Elementary School Audit

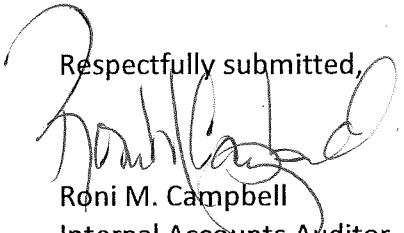
Page 3

C. Teacher/coach/sponsor initial responsibility

1. On eight (8) of 30 checks in sample purchases were made without prior written approval as required. Page 33, Internal Accounts Manual and Page 11, SBCC Employee Handbook
2. On two of the 30 checks in sample, check requisition was signed by someone other than person responsible for activity account. Page 33, Internal Accounts Manual
3. On multiple occasions teacher receipts were not written when required, teacher receipts were edited rather than voided and another issued and on one occasion in sample, teacher receipt was voided without original (white). Page 17, Internal Accounts Manual
4. On five (5) occasions in sample, "tally" of students missing on Monies Collected Forms as policy requires. Page 17, Internal Accounts Manual
5. On both reviewed fundraiser recaps that required inventory information, it was missing. Page 11, Internal Accounts Manual

Generally, the records were in good order and the cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully submitted,



Roni M. Campbell

Internal Accounts Auditor

School Board of Clay County



Wilkinson Elementary School

4965 County Road 218 Middleburg, FL 32068

Phone 904-336-4075

School Fax# 904-336-4077/Records Fax# 904-336-4078

Heather Teto
Principal

Carolyn Hayward
Assistant Principal

March 29, 2017

Mrs. Ronnie Campbell
Internal Accounts Auditor
900 Walnut Street
Grenn Cove Springs, FL 32043

Mrs. Campbell,

This letter is to inform you that Lisa Seymour and I have met concerning the results of our audit for the 2016-2017 school year. Since that time Lisa and I have met with staff to provide additional training on bookkeeping and fundraising procedures.

In regard to my responsibilities, I will initial all bank statements to ensure that the statement was delivered to me unopened. Lisa stated she contacted you for additional training on several of the issues listed on the audit. Lisa will make every effort to ensure that statements are prepared by the 15th of each month. She also has reviewed the contract procedures to ensure they are done correctly in the future. Lisa has also stated that she will provide all fundraiser paperwork and information in a correct and timely manner. Also, all deposits will be made according to county policy. Lisa has reviewed the bookkeeping procedures and policies to ensure that her bookkeeping is done correctly and accurately to the best of her ability.

As stated above, Lisa and I met with staff at the beginning of the 2017-2018 school year to provide training on all bookkeeping and fundraising procedures. Also, Lisa has contacted each teacher/coach/sponsor to provide individual training on all mistakes made from the 2016-2017 audit.

Sincerely,

A handwritten signature in black ink, appearing to read "Heather Teto", written in a cursive style.

Heather Teto
Principal

WILKINSON JUNIOR HIGH SCHOOL AUDIT

March, 2018

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Wilkinson Junior High School's Internal Accounts for the fiscal year ending June 30, 2017.

SCOPE

A compilation is limited to presenting information that is the representation of Wilkinson Junior High School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

This audit is a full and complete audit which will help ensure all School Board policies and District procedures are being followed. These audits are intended to bring attention to policies or procedures that may require additional attention.

COMMENTS

The fund balance of \$89,237.79 as of June 30, 2017, was reconciled as follows:

Cash/Bank	\$ 24,775.02
Investments	64,462.77
Total funds	\$ 89,237.79

During the financial review period, the total receipts equaled \$219,202.99 and the total expenditures equaled \$228,945.19 for a total of \$448,148.18.

Change in Fund Balance

	<u>June 2016</u>	<u>June 2017</u>	<u>Difference</u>
Receipts	\$ 182,572.30	\$219,202.99	\$36,630.69
Disbursements	182,565.31	228,945.19	46,379.88
Cash/Bank Balance	35,111.88	24,775.02	-10,336.86
Investments	63,868.11	64,462.77	594.66

Wilkinson Junior High School Audit
Page 2

The financial records present fairly in all material respects the financial position of Wilkinson Junior High School as of June 30, 2017, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

A. Bookkeeper initial responsibility

1. On 2 out of 12 months the Principal's Monthly Report Packet was not prepared on or before the 15th of the subsequent month. Page 60, Internal Accounts Manual
2. One (1) of 586 checks contained only 1 signature. Page 35, Internal Accounts Manual
3. Five (5) checks were issued for restricted expenditures (4 for personal membership and 1 for donation) from a non-trust account. Page 29, Internal Accounts Manual
4. Multiple checks were issued with incomplete or missing backup including:
 - a. Quote only
 - b. Unsigned contract
 - c. Approved county contract review form missing
 - d. Receipt and proof of attendance missing
5. Two (2) checks in sample were issued for something other than what was shown on check requisitions. Pages 33-35, Internal Accounts Manual
6. Multiple fundraiser applications copies were not sent to district office including copy of recapped fundraiser that was pulled for review. The majority of recapped copies sent were not sent until July, 2017. Page 11, Internal Accounts Manual
7. On all occasions in sample the original of the Official Receipt was not given to the person who signed the Monies Collected Form. Page 18, Internal Accounts Manual

B. Teacher/coach/sponsor initial responsibility

1. On 5 out of 78 checks reviewed prior written approval was not obtained prior to purchase or order. Page 33, Internal Accounts Manual and Page 11, SBCC Employee Handbook
2. On multiple occasions teacher receipts were not written when required, edited rather than voided and another issued and on all receipts in teacher receipt book number 1507 the note was incomplete. Page 17, Internal Accounts Manual
3. Multiple Monies Collected Forms in sample were missing the fundraiser number and the "source" or reason for collection was incomplete. Page 17, Internal Accounts Manual
4. Seven (7) of fourteen (14) fundraiser application recaps reviewed were not supported by entries in EPES accounting system and on six (6) of ten (10) that required inventory information, it was missing. Page 11, Internal Accounts Manual.
5. One fundraiser sample was approved for "Team entry fee and gate" yet concessions were sold. Page 11, Internal Accounts Manual and Page 11, SBCC Employee Handbook
6. Funds collected for "Chrome book repairs" totaled \$715.00 and \$300.00 was refunded, resulting in a profit of \$415.00. A fundraiser application should have been executed. Page 11, SBCC Employee Handbook

Wilkinson Junior High School Audit
Page 3

7. Funds collect for "FFA dues" totaled \$2,302.00 and \$1545.00 was expended for dues, resulting in a profit of \$757.00. A fundraiser application should have been executed.
Page 11, SBCC Employee Handbook

Generally, the records were in good order and the management of internal funds by the Principal of Wilkinson Junior High School was good.

The cooperation of the administrative staff and new bookkeeper is acknowledged and appreciated.

Respectfully submitted,

Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County

Wilkinson Junior High School

Mary Mimbs, Vice-Principal
Activities Director: Miranda Knox

Christina Cornwell, Principal
Counselor: Maria Gonzalez

Tania Auguste, Asst. Principal
Counselor: Melanie Bartholomew

April 4, 2018

Ms. Roni Campbell
Internal Accounts Auditor

The following is in response to the recent audit of the Internal Accounts for the 2016-2017 school year at Wilkinson Junior High School. The following concerns were noted, along with our plans for addressing each:

Bookkeeper Initial Responsibility

1. On 2 out of 12 months, the Principal's Monthly Report Packet was not prepared on or before the 15th of the subsequent month. Page 60, Internal Accounts Manual.
 - a. This was the bookkeeper's first year preparing these reports and adjustments have been made to make sure that this doesn't happen in the future.
2. One (1) of 586 checks contained only 1 signature. Page 35, Internal Accounts Manual.
 - a. An oversight on the bookkeeper and principal's part. Will not happen in the future.
3. Five (5) checks were issued for restricted expenditures (4 for personal membership and 1 for donation) from a non-trust account. Page 29, Internal Accounts Manual.
 - a. The bookkeeper has since familiarized herself with the guidelines and will strive to not allow in the future.
4. Multiple checks were issued with incomplete or missing backup including:
 - a. Quote only
 - i. Bookkeeper acknowledges that this was an oversight on her part.
 - b. Unsigned contract
 - i. This was a secondary payment so therefore didn't require signature. Original contract could be presented upon request. Bookkeeper is keeping files setup differently this year so these items would be attached in the future.
 - c. Approved county contract review form missing
 - i. These forms were maintained in a separate file and can be presented upon request. Bookkeeper is keeping files setup differently this year so these items would be attached in the future.
 - d. Receipt and proof of attendance missing
 - i. The missing receipt was the fault of the sponsor, it was to have been provided after the event was concluded. The principal was in attendance at the award ceremony but the bookkeeper will require copies of the programs at future events.
5. Two (2) checks in sample were issued for something other than what was shown on check requisitions. Pages 33-35, Internal Accounts Manual.
 - a. Bookkeeper acknowledges that this was an oversight on her part.



"Soaring Above & Beyond"

Wilkinson Junior High School

Mary Mimbs, Vice-Principal
Activities Director: Miranda Knox

Christina Cornwell, Principal
Counselor: Maria Gonzalez

Tania Auguste, Asst. Principal
Counselor: Melanie Bartholomew

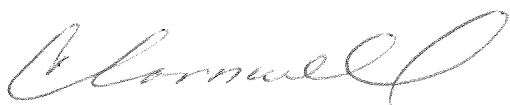
Wilkinson Junior High School 16-17 Audit Responses Page Two

6. Multiple fundraiser applications copies were not sent to district office including copy of recapped fundraiser that was pulled for review. The majority of recapped copies sent were not sent until July, 2017. Page 11, Internal Accounts Manual.
 - a. This was the bookkeeper's first year preparing these reports and adjustments have been made to make sure that this doesn't happen in the future.
7. On all occasions in the sample, the original of the Official Receipt was not given to the person who signed the Monies Collected Form. Page 18, Internal Accounts Manual.
 - a. The bookkeepers were instructed in December 2017 that most of them had been keeping the wrong piece of the receipts. Adjustments have been made.

Teacher/Coach/Sponsor initial responsibility

1. On 5 out of 78 checks reviewed prior written approval was not obtained prior to purchase or order. Page 33, Internal Accounts Manual and Page 11, SBCC Employee Handbook
2. On multiple occasions teacher receipts were not written when required, edited rather than voided and another issued and on all receipts in teacher receipt book number 1507 the note was incomplete. Page 17, Internal Accounts Manual
3. Multiple Monies Collected Forms in sample were missing the fundraiser number and the "source" or reason for collection was incomplete. Page 17, Internal Accounts Manual
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7. Funds collect for "FFA dues" totaled \$2,302.00 and \$1545.00 was expended for dues, resulting in a profit of \$757.00. A fundraiser application should have been executed. Page 11, SBCC Employee Handbook

1-7. The principal and the bookkeeper have implemented rigorous training for the teachers/coaches/sponsors and during the current school year have made every effort to not let these things happen in the future.



Christina Cornwell
Principal



"Soaring Above & Beyond"