

ADULT COMMUNITY EDUCATION AUDIT

March, 2019

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, 2018.

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 \$2,899.14 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|--------------------|
| Cash/Bank | \$ <u>2,899.14</u> |
| Total funds | \$ 2,899.14 |

During the financial review period, the total receipts equaled \$37,374.37 and the total expenditures equaled \$44,377.49 for a total of \$81,751.86.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$42,771.55 | \$37,374.37 | \$ -5,397.18 |
| Disbursements | 41,666.60 | 44,377.49 | 2,710.89 |
| Cash/Bank Balance | 9,902.26 | 2,899.14 | -7,003.12 |

Adult Community Education Audit
Page 2

The financial records present fairly in all material respects the financial position of Adult Community Education as of June 30, 2018, 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 six (6) of six (6) Monies Collected Forms sampled the Official Receipt number was missing. Page 18, Internal Accounts Manual

B. Teacher/coach/sponsor initial responsibility

1. Seven (7) of eleven (11) recapped fundraiser applications reviewed were not supported by EPES accounting system. Page 12, 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 new 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 904/336-4465

Supervisor
Shannah Kosek M.Ed.

Testing Specialist
Theresa Lynette Shaw

Transition Specialist
Rachel Walker

**Full-time GED
Instructors**
Jennifer Garland
Kristi Demers
Annie Fields

March 6, 2019
School Board of Clay County
Clay County School District
900 Walnut Street
Green Cove Springs, FL

Dear School Board Members:

Thank you for your thorough and professional audit of our internal accounts for the 2018/2019 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 the items noted in the auditor's report.

A. Bookkeeper initial responsibility

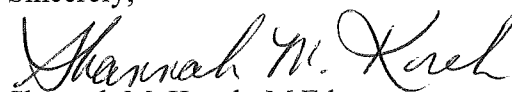
1. On six (6) of six (6) Monies Collected Forms sampled the Official Receipt number was missing. Page 18, Internal Accounts Manual.
**** Response - Monthly all Monies Collected Forms will be checked for official receipt documentation.**

B. Teacher/coach/sponsor initial responsibility

1. Four (4) of six (6) recapped fundraiser applications reviewed were not supported by EPES accounting system. Page 12, Internal Accounts Manual .
****Response - All fundraiser application balances and purchase amounts will be verified with the EPES accounting system monthly and at the close of June each year to balance.**

We will continue to strive 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,


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

ARGYLE ELEMENTARY SCHOOL AUDIT

February, 2019

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, 2018.

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 \$35,653.07 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|--------------------|
| Cash/Bank | <u>\$35,653.07</u> |
| Total funds | \$35,653.07 |

During the financial review period, the total receipts equaled \$114,288.47 and the total expenditures equaled \$115,012.37 for a total of \$229,300.84.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$133,877.59 | \$114,288.47 | \$ -19,589.12 |
| Disbursements | 127,963.10 | 115,012.37 | -12,950.73 |
| Cash/Bank Balance | 36,376.97 | 35,653.07 | -723.90 |

The financial records present fairly in all material respects the financial position of Argyle Elementary School as of June 30, 2018, and the results of its operations and cash flow for the year then ended.

Argyle Elementary School Audit
Page 2

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 multiple Official Receipts sampled the fundraiser number was not shown in the Note area. Page 18, Internal Accounts Manual
2. Three (3) checks were not entered in EPES accounting system. Page 4, Internal Accounts Manual
3. Master Ticket Inventory was incomplete and copies were not made of ending tickets so I was not able to verify tickets. Page 52, Internal Accounts Manual
4. On three (3) deposits reviewed the Sequential List of Official Receipts not included in deposit packet and on one (1) of same deposits the List of checks was missing. Page 18, Internal Accounts Manual
5. Twelve (12) of eighteen (18) Ticket Disbursement Sheets were incomplete. Page 54, Internal Accounts Manual
6. Fundraiser Log incomplete and no fundraiser recapped copies were received during FY18. I visited the school in order to review. Page 11, Internal Accounts Manual


B. Teacher/coach/sponsor initial responsibility

1. On multiple occasions in sample teacher receipts were not written when required and others were edited rather than voided and another issued. Page 17, Internal Account Manual
2. On multiple occasions purchases were made without prior written approval as required. Page 32, Internal Accounts Manual and Page 11 SBCC Employee Handbook.
3. 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
4. Four (4) of fifteen (15) fundraiser application recaps reviewed were not supported by entries in EPES accounting system and on another three (3) I was unable to determine if the recap was supported. On six (6) of ten (10) 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 Argyle 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



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

March 14, 2018

School Board of Clay County
School District of Clay County

This letter is in response to the audit report of the Internal Funds of Argyle Elementary School for the year ending June 30, 2018. Steps have been taken to correct the items noted in our audit draft for the 2017-2018 school year.

1. In regards to Official Receipts not having fundraiser numbers shown in the note area: The Bookkeeper has reviewed page 18 of the Internal Accounts Manual and will ensure that Official Receipts contain fundraiser numbers when needed.
2. In regards to Master Ticket Inventory and Ticket Disbursements sheets being incomplete: The Bookkeeper will ensure Master Ticket Inventory and Ticket Disbursements sheets are completed as stated in the Internal Accounts Manual.
3. In regards to (3) deposits not having the Sequential List of Official Receipts included in the packet: The Bookkeeper will ensure that each deposit packet includes the required information as stated in the Internal Accounts Manual.
4. 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 continue to work on completing the Fundraiser log and sending in recaps as stated in the Internal Accounts Manual.
5. In regards to multiple occasions where the sample teacher receipts were not written when required: The Bookkeeper located the receipts and confirmed the receipts were written but not listed on the Monies Collected form as stated in the Internal Accounts Manual.
6. In regards to multiple occasions, purchases made without prior written approval as required. Check Requisitions and Internal Account Purchase orders were incomplete or edited and not initialed: The Principal and Bookkeeper have reviewed the Internal Accounts Manual and will work together in the training of Teacher/Coach/Sponsor of the policies 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 M. Ward

Angela Ward
Principal

CC: Dr. Susan Legutko

BANNERMAN LEARNING CENTER AUDIT

February, 2019

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, 2018.

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 \$7,771.59 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|--------------------|
| Cash/Bank | \$ <u>7,771.59</u> |
| Total funds | \$ 7,771.59 |

During the financial review period, the total receipts equaled \$27,203.07 and the total expenditures equaled \$30,757.04 for a total of \$57,960.11.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$33,978.01 | \$27,203.07 | \$ -6,774.94 |
| Disbursements | 36,390.00 | 30,757.04 | -5,632.96 |
| Cash/Bank Balance | 11,325.56 | 7,771.59 | -3,553.97 |

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, 2018, 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:

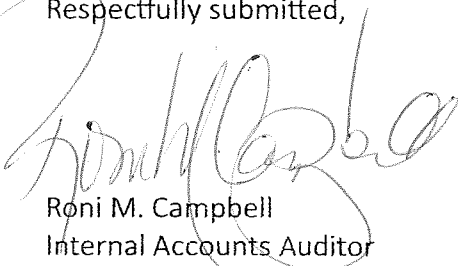
A. Bookkeeper initial responsibility

1. One (1) of 63 checks contained only one signature. Page 35, 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 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

BANNERMAN LEARNING CENTER

608 Mill Street
Green Cove Springs, FL 32043
904-336-4975

Principal, Martin Aftuck

March 7, 2019

Board Members,

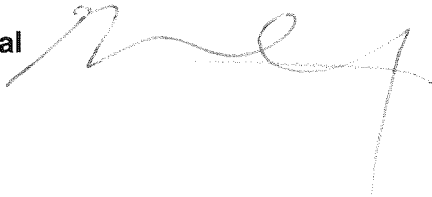
Regarding one unsigned internal check. I will make sure that I look at all checks well to make sure that Mr. Aftuck and I have signed all checks.

Thank you,

Renee Taylor, Principal's Secretary/Bookkeeper



Martin Aftuck, Principal



CHARLES E. BENNETT ELEMENTARY SCHOOL AUDIT

March, 2019

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, 2018.

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 \$15,707.91 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|---------------|
| Cash/Bank | \$ 15,266.53 |
| Investments | <u>441.38</u> |
| Total funds | \$ 15,707.91 |

During the financial review period, the total receipts equaled \$70,826.87 and the total expenditures equaled \$77,229.74 for a total of \$148,056.61.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$80,456.88 | \$70,826.87 | \$- 9,630.01 |
| Disbursements | 74,292.53 | 77,229.74 | 2,937.21 |
| Cash/Bank Balance | 21,676.46 | 15,266.53 | -6409.93 |
| Investments | 434.32 | 441.38 | 7.06 |

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, 2018, 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. Multiple Official Receipts were entered out of date order. Page 18, Internal Accounts Manual
3. Checks were issued for \$130.00 worth of gift cards. Signatures of the recipients of gift card not obtained. Page 35, Internal Accounts Manual
4. Multiple checks were issued with incomplete backup including reimbursements without proof of payment and two checks were issued for refunds without proof of payment. Pages 32 – 35, Internal Accounts Manual
5. One (1) check in sample was issued for a Restricted Expenditure (personal membership) from a non-trust account. Page 29, Internal Accounts Manual
6. Two (2) of 270 checks contained only one signature. Page 35, Internal Accounts Manual
7. Multiple copies of fundraiser applications were not sent to county office as policy requires. Page 11, Internal Accounts Manual

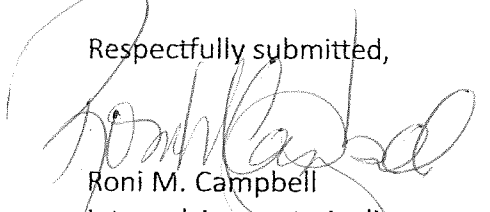
B. Teacher/coach/sponsor initial responsibility)

1. On multiple 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. Three (3) of eleven (11) fundraiser application recaps reviewed were not supported by EPES accounting system. One fundraiser expected profit of 50% and even though inventory sold out actual profit only 1.4% and another expected a 25% profit and again inventory sold out actual profit only 3.6%. Page 12 and 13, Internal Accounts Manual

Generally, the records were in good order and the management of internal funds by the Principal of Charles E. Bennett Elementary was good.

The cooperation of the administrative staff and new bookkeeper (began late March, 2018) is acknowledged and appreciated.

Respectfully submitted,



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

TO: MEMBERS OF THE SCHOOL BOARD OF CLAY COUNTY, FLORIDA

FROM: SARAH LAWSON, PRINCIPAL

RE: CHARLES E. BENNETT ELEMENTARY SCHOOL AUDIT 17/18

DATE: MARCH 6, 2019

In response to Charles E. Bennett Elementary School's Internal Accounts audit for the 2017-2018 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. Mrs. Roberts began training with the staff at the beginning of the 18/19 school year and continues to offer support to the faculty and staff on correct procedures for money collection and turn in. Mrs. Roberts is also working closely with me regarding prior approvals, fundraisers, and expenditures in multiple areas.

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, 2019

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, 2018.

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 \$12,367.91 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|---------------------|
| Cash/Bank | \$ <u>12,367.91</u> |
| Total funds | \$ 12,367.91 |

During the financial review period, the total receipts equaled \$67,019.21 and the total expenditures equaled \$65,291.04 for a total of \$132,310.25.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$ 82,328.64 | \$ 67,019.21 | \$ - 15,309.43 |
| Disbursements | 92,332.94 | 65,291.04 | - 27,041.90 |
| Cash/Bank Balance | 10,639.74 | 12,367.91 | 1,728.17 |

The financial records present fairly in all material respects the financial position of W. E. Cherry Elementary School as of June 30, 2018, 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. Fundraiser Log not executed until June, 2018 and copies of only recapped fundraiser applications were not received in district office until June, 2018. Page 11, Internal Accounts Manual
3. Multiple Official Receipts were entered out of order and missing the fundraiser application number in Note area. Page 18, Internal Accounts Manual
4. Four (4) checks were issued for Restricted Expenditures (3 for donations and 1 for personal membership) from non-trust accounts. Page 29, Internal Accounts Manual
5. Checks were issued with incomplete Notes and on one (1) occasion sampled paid from statement and another without receipt at all. Pages 32 – 35, Internal Accounts Manual
6. 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

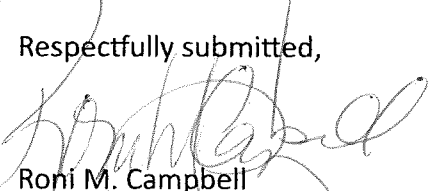
B. Teacher/coach/sponsor initial responsibility

1. Almost \$100.00 deposited in "Media Center" for "Lost Library Books & Fees" and expenditures for books was only \$70.96. This is a fundraiser that was conducted without the Principal's approval. Page 11, Internal Accounts Manual
2. Multiple Monies Collected Forms were incomplete (only partial Teacher Receipt numbers listed) and fundraiser number missing completely. Page 17, Internal Accounts Manual
3. On multiple occasions teacher receipts were not written when required. Page 17, Internal Accounts Manual
4. On two (2) out of 15 checks sampled, purchases were made without prior written approval as required. Page 32, Internal Accounts Manual and Page 1, SBCC Employee Handbook
5. Gift cards in the amount of \$50.00 purchased and recipient signatures were not included in backup. Page 35, Internal Accounts Manual
6. On four (4) of four (4) recapped fundraiser applications sampled that required inventory information, it was missing. Page 11, Internal Accounts Manual

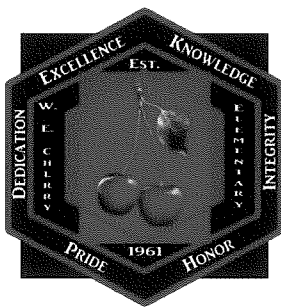
Generally, the records were in good order and the management of internal funds by the Principal of W. E. Cherry Elementary School was good.

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

March 14, 2019

Dear District of Clay County Schoolboard Members:

A. Bookkeeper initial responsibility

1. We will do our very best to have Principal's Monthly Report prepared by the 15th.
2. We will submit all recapped fundraiser applications at the time of the fundraiser.
3. We will make sure receipts are entered in order and the fundraiser number is written.
4. We will write checks for Restricted Expenditures out of a trust account.
5. We will maintain all receipts for all checks that are written.
6. We will give the original receipt to the person from whom funds were received.

B. Teacher/coach/sponsor initial responsibility

1. We use lost library funds and purchase new books from Scholastic with administrator permission.
2. We will make sure that teachers include the fundraiser number on every monies collected form and write the complete receipt number.
3. We will make sure that receipts are written when they are required.
4. Prior approval will be given for all purchases.
5. All backup will be submitted in regards to gift card purchases.
6. We will provide inventory information on fundraiser applications.

We will do our very best to comply with all policies in the Internal Accounts Manual.

Sincerely,

Angela Whiddon

Michelle Solomon

PRINCIPAL
ANGIE WHIDDON

ASSISTANT PRINCIPAL
JARROD EASON

AN EQUAL OPPORTUNITY EMPLOYER

CLAY HIGH SCHOOL AUDIT

March, 2019

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, 2018.

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 \$424,780.36 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|-------------------|
| Cash/Bank | \$ 182,553.88 |
| Investments | <u>242,226.48</u> |
| Total funds | \$ 424,780.36 |

During the financial review period, the total receipts equaled \$686,166.83 and the total expenditures equaled \$684,402.25 for a total of \$1,370,569.08.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$759,826.06 | \$686,166.83 | \$ -73,659.23 |
| Disbursements | 691,386.42 | 684,402.25 | -6,984.17 |
| Cash/Bank Balance | 284,102.82 | 182,553.88 | -101,548.94 |
| Investments | 138,912.96 | 242,226.48 | 103,313.52 |

The financial records present fairly in all material respects the financial position of Clay High School as of June 30, 2018, 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) checks were issued for Restricted Expenditures (1- personal membership and 2- donation) from non-trust accounts. Page 29, Internal Accounts Manual
2. Two (2) of 1210 checks contained only one signature. Page 35, Internal Accounts Manual
3. Many checks were issued marked incorrectly for 1099 purposes. Page 71, Internal Accounts Manual
4. Multiple checks were issued for reimbursements without proof of payment and some with insufficient backup (copy of receipt rather than original and some with only credit card receipt not itemized receipt). Pages 33-35, 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. Incomplete Check Requisitions
 - d. Paid from statement or quote only
 - 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. Multiple checks (58048, 58435, 58448, 58556, 58663, 5894, and 58714) not shown in EPES accounting system.
8. Fundraiser Log was incomplete and many copies of fundraiser applications were not sent to district office as policy requires. Three (3) fundraiser applications sampled were not approved by Principal/Designee. Page 11, Internal Accounts Manual
9. Ticket Disbursements Sheets were not signed by bookkeeper and ticket range at top was incomplete, incorrect or blank. Pages 52 – 55, Internal Accounts Manual
10. Twelve (12) Activity Account Transfers were not available for review. Four (4) Activity Account Transfers reviewed were not signed by teacher/coach/sponsor responsible for account. Page 49 - 51, Internal Accounts Manual
11. Checks were issued for \$160.00 worth of gift cards and \$90.00 drone. Signatures of the recipients of gift cards and gift not obtained. Page 35, Internal Accounts Manual
12. One five (5) occasions in the sample funds were held by the Bookkeeper over the weekend. Page 17, Internal Accounts Manual

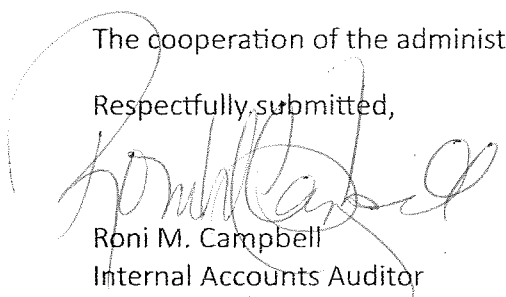
C. Teacher/coach/sponsor initial responsibility

1. On at least 20 of 142 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. Two (2) teacher receipt books (#241 and 263) were not available for audit as they were not returned to bookkeeper at end of year. Page 18, Internal Accounts Manual
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. Band Car Wash Tickets and Pancake Breakfast Tickets were not shown on Ticket Disbursements Sheets and Report of Tickets Sold not included with Monies Collected Forms. Page 17, Internal Accounts Manual
6. Fundraiser number was not shown on Monies Collected Form as policy requires. Page 17, Internal Accounts Manual
7. Four (4) of seventeen (17) fundraiser application recaps reviewed were not supported by entries in EPES accounting system and on another I was unable to determine if the recap was supported. On one (1) of five (5) that required inventory information, it was missing. Page 11, Internal Accounts Manual
8. Funds collected for "Lost Books" (3900) totaled \$36.56 and zero was expended for books, resulting in a \$36.56 profit. Funds collected for "Uniforms" (1113) totaled \$1952.00 and \$1296.00 was expended, resulting in a profit of \$656.00. Funds collected for "Dress Down Fund" (4401) totaled \$1036.40 and zero was expended, resulting in a profit of \$1036.40. Funds collected for "Clothes" (2200) totaled \$976.50 and \$730.68 was expended, resulting in a profit of \$246.27. Funds collected for "Spanish T-shirts" (3166) totaled \$550.00 and \$462.55 was expended, resulting in a profit of \$87.45. A fundraiser application should have been executed for each of these. Page 11, SBCC Employee Handbook

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) 336-7175- Fax (904) 336-7177

W. Cary Dicks, Principal
Linda Garcia, Assistant Principal



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

To the Board of Clay County Schools:

The Corrective action Clay High will take in response to audit findings.

1. Memberships will be paid from a trust account after funds transfer from the activity account.
2. Checks will be carefully checked for two signatures.
3. 1099 marking will be done when monthly report is sent.
4. Reimbursements checks will be carefully looked at and teachers/coaches/sponsors remind of what is needed for the reimbursement.
5. Check requests will be carefully examined for proper backup and invoices and filled out correctly.
6. Receipts will include fundraiser number in notes, not just as sub account number.
7. Bookkeeper has learned how to add voided checks in EPES
8. Fundraiser binder will be sent to district office.
9. Ticket log will be properly filled in and signed.
10. Account transfers will not be filled with monthly reports, but separately in a transfer spot.
11. If gift card purchase range over several months, copies of acknowledgement will cover all the months.
12. One instance of held funds, bookkeeper was on vacation, one instance the date on monies collected was illegible and dated incorrectly, other instances deposit slip was dated and done on Friday, but Dated for Monday in EPES, and one Final official receipt was a online payment.

Teacher/Coach/Sponsor

1. Reminders will be giving that all purchase must have prior written approval.
2. Receipt writing procedures will be reviewed with faculty.
3. Reminders will be giving to return the receipt book.
4. Teachers/Coach/sponsor will be giving reminders that monies need to be turned in daily.
5. All forms of "tickets" will be signed out from the bookkeepers office.
6. Reminders will be giving throughout the school year about fundraiser numbers.
7. Bookkeeper will help teacher/coach/sponsor fill out fundraiser recap, reminders will be giving to T/C/S that the recaps must be filled out, and is a mandatory part of the fundraiser.
8. All money collecting will be evaluated and determined if Fundraiser Apps needed before any money is accepted from students.

Sincerely,

W. Cary Dicks, Principal

CLAY HILL ELEMENTARY SCHOOL AUDIT

March, 2019

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, 2018.

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 \$14,569.86 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|------------------|
| Cash/Bank | \$ 4,483.55 |
| Investments | <u>10,086.31</u> |
| Total funds | \$ 14,569.86 |

During the financial review period, the total receipts equaled \$47,466.98 and the total expenditures equaled \$55,144.84 for a total of \$102,611.82.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$48,918.01 | \$47,466.98 | \$ -1,451.03 |
| Disbursements | 55,810.26 | 55,144.84 | -665.42 |
| Cash/Bank Balance | 12,322.74 | 4,483.55 | -7,839.19 |
| Investments | 9,924.98 | 10,086.31 | 161.33 |

The financial records present fairly in all material respects the financial position of Clay Hill Elementary School as of June 30, 2018, 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. On multiple Official Receipts the fundraiser number was not shown in Note area. Page 18, Internal Accounts Manual
3. Two (2) checks (11960 and 12045) not shown in EPES accounting system.
4. Multiple checks were issued based on statement or quote and three(3) checks were not dated. Pages 32-35, Internal Accounts Manual
5. Fundraiser log was incomplete. Page 11, Internal Accounts Manual


B. Teacher/coach/sponsor initial responsibility

1. Five (5) of ten (10) recapped fundraiser copies sampled were not supported by EPES accounting system. On one (1) of three (3) sampled that required inventory information, it was missing. One fundraiser expected profit of 8% and even though inventory sold out, loss of \$100.27 (20%) incurred. Page 12, Internal Accounts Manual
2. On multiple occasions in sample Teacher Receipts were not written when required, fundraiser application number not shown on Monies Collected Form and Teacher receipts were edited rather than voided and another issued. Page 17, Internal Accounts Manual
3. On four (4) out of sixteen (16) checks in sample, purchases were made without prior written approval as required. Page 32, Internal Accounts Manual and Page 1, SBCC Employee Handbook
4. Funds collected for "Lost Books" (3900) totaled \$85.00 and zero was expended for books, resulting in a \$85.00 profit. 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 Clay Hill 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



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

March 13, 2019

Clay County School Board,

Thank you for your financial review of Clay Hill Elementary's Internal Accounts for the fiscal year ending June 30, 2018.

With respect to the Bookkeeper Initial Responsibility, items 1-5, 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. Check issuance procedures have been reviewed, so that notes will be completed on checks, all checks will be entered right away into EPES accounting system and dated.
4. Ms. Nazario is aware that payments must be based on invoices and not from quotes provided by vendors. We reviewed the procedure for ensuring that all checks are dated.
5. We have reviewed the Internal Accounts Manual procedures for fundraisers, and Ms. Nazario will keep the fundraiser log up to date.

Relative to the Teacher/Coach/Sponsor Initial Responsibility Items 1-4:

1. We will ensure that we review expectations for fundraisers thoroughly at our beginning of year staff internal accounts training, including recap and inventory procedures of fundraisers. These will also be reiterated with affected individuals at time of fundraiser.
2. 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 or voided if multiple corrections need to be made. If needed, teachers will be prompted to re-do items before they will be received by bookkeeper.



Clay Hill Elementary School

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

3. Per the Internal Accounts Manual and SBCC Employee Handbook, we will make sure written approval is executed before purchases are made.
4. There is now a fundraiser application for "Lost Books" and we will continue to issue applications each year to cover these payments for books.

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, 2019

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, 2018.

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 \$1,049.45 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|--------------------|
| Cash/Bank | <u>\$ 1,049.45</u> |
| Total funds | \$ 1,049.45 |

During the financial review period, the total receipts equaled \$5,088.76 and the total expenditures equaled \$4,579.60 for a total of \$9,668.36.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$2,404.31 | \$5,088.76 | \$2,684.45 |
| Disbursements | 2,584.58 | 4,579.60 | 1,995.02 |
| Cash/Bank Balance | 540.29 | 1,049.45 | 509.16 |

The financial records present fairly in all material respects the financial position of Clay Virtual Academy as of June 30, 2018, 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. Page 60, Internal Accounts Manual
2. On three (3) out of eleven (11) 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 multiple transfers. Official receipt number was not shown or incorrect on Monies Collected Form on multiple occasions in sample. Page 18, Internal Accounts Manual
4. Fundraiser Log was incomplete and many copies of fundraiser applications were not sent to district office as policy requires. Page 11, Internal Accounts Manual
5. Five (5) of fifteen (15) official receipts sampled were issued to someone other than person who signed Monies Collected Form. Page 18, Internal Accounts Manual
6. Six (6) checks sampled were voided incorrectly. Page 48, Internal Accounts Manual

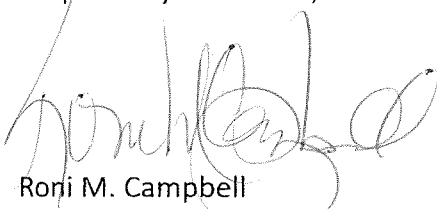
B. Teacher/coach/sponsor initial responsibility

1. On three (3) of fourteen (14) checks sampled, purchases were made without prior written approval as required. Page 33, Internal Accounts Manual and Page 11, SBCC Employee Handbook
2. One (1) of two (2) recapped fundraiser copies in sample was not supported by EPES accounting system. On one (1) of two (2) that required inventory information, it was missing. Page 11, Internal Accounts Manual
3. Six (6) Monies Collected Forms sampled were missing the teacher receipt numbers. Page 17, Internal Accounts Manual

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 new bookkeeper is acknowledged and appreciated.

Respectfully submitted,



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

ClayVirtual

a c a d e m y

To: School Board of Clay County
From: Steven Amburgey
Re: Internal Audit Response

Dear Board Members,
This letter is in response to the Internal Accounts Audit for Clay Virtual Academy.

In response to the findings in Section A: Bookkeeper Initial Responsibility

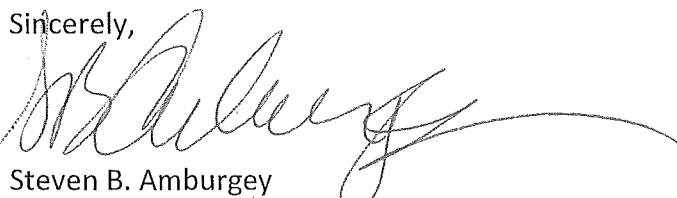
1. The 15th of the month deadline for the Principal's Monthly Report Packet was discussed. Note that 11 out of the 12 months were reported on time.
2. In the future, the Sequential Lists of Official Receipts will be included in all deposit packets.
3. We reviewed the Internal Accounts Manual to correct the finding related to the official receipt number ranges.
4. We will make sure that all fund raiser logs will be completed and all fund raiser applications will be sent to the district per policy.
5. We will instruct all staff to make sure that all official receipts and monies collected forms are signed by the employee that has been issued the receipt book.
6. The check voiding process was reviewed to insure that it will be done correctly in the future.

In response to the findings in Section B: Teacher/coach/sponsor initial responsibility

1. We reviewed the manual and will make sure that all purchases have prior approval before checks are generated.
2. We reviewed fund raiser policies and will follow all guidelines listed in the manual on Page 11.
3. We will make sure teachers are instructed to list receipt numbers on all monies collected forms in the future.

We will continue to work closely with the internal accounts staff to insure that all staff members are aware of the concerns noted in the audit and will implement the changes listed above to improve the accuracy of our procedures. If you have any additional questions, please feel to contact me at your convenience.

Sincerely,



Steven B. Amburgey
Principal, Clay Virtual Academy

COPPERGATE ELEMENTARY SCHOOL AUDIT

March, 2019

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, 2018.

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 \$22,914.45 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|---------------------|
| Cash/Bank | <u>\$ 22,914.45</u> |
| Total funds | \$ 22,914.45 |

During the financial review period, the total receipts equaled \$61,996.66 and the total expenditures equaled \$59,589.35 for a total of \$121,586.01.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$68,768.63 | \$61,996.66 | \$ -6,771.97 |
| Disbursements | 68,159.19 | 59,589.35 | -8,569.84 |
| Cash/Bank Balance | 20,507.14 | 22,914.45 | 2,407.31 |

Coppergate Elementary School Audit

Page 2

The financial records present fairly in all material respects the financial position of Coppergate Elementary School as of June 30, 2018, 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) out of 234 checks contained only one signature. Page 35, 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

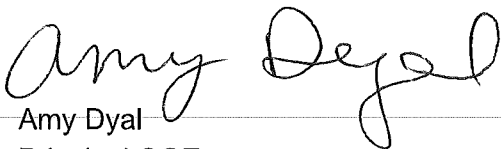
Robin Bossinger
Assistant Principal

TO: The School Board of Clay County
In Response to the 2017/2018 School Year Audit for CGE
To the School Board of Clay County Auditor, Roni Campbell

Dear Mrs. Campbell

Coppergate Elementary had 3 checks that only had one signature on them. To ensure we are in compliance with School Board regulations, we have implemented a procedure to ensure each check has, the two required signatures.

Sincerely,



Amy Dyal
Principal CGE
904-336-0675
amy.dyal@myoneclay.net

DOCTORS INLET ELEMENTARY SCHOOL AUDIT

March, 2019

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, 2018.

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 \$10,707.00 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|--------------------|
| Cash/Bank | <u>\$10,707.00</u> |
| Total funds | \$10,707.00 |

During the financial review period, the total receipts equaled \$97,699.53 and the total expenditures equaled \$110,722.89 for a total of \$208,422.42.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$112,905.21 | \$97,699.53 | \$-15,205.68 |
| Disbursements | 130,731.60 | 110,722.89 | -20,008.71 |
| Cash/Bank Balance | 10,666.82 | 10,707.00 | 40.18 |
| Investments | 13,063.54 | 0.00 | -13,063.54 |

The financial records present fairly in all material respects the financial position of Doctors Inlet Elementary School as of June 30, 2018, 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 (1) of 205 checks contained only one signature. Page 35, Internal Accounts Manual
2. Two (2) of five (5) deposit slips in sample did not contain listing of checks included in deposit. Page 18, Internal Accounts Manual
3. Multiple copies of fundraiser applications were not sent to county office as policy requires. Page 11, Internal Accounts Manual
4. On multiple Official Receipts sampled the fundraiser number was not shown in the Note area. Page 18, Internal Accounts Manual
5. Checks were issued for \$100.00 worth of gift cards. Signatures of the recipients of gift card not obtained. Page 35, Internal Accounts Manual
6. Multiple checks were issued based on statement, four (4) checks were not dated and sales tax was paid when it shouldn't have been on three occasions in sample. Pages 32-35, Internal Accounts Manual
7. Multiple (7) checks were issued to Walmart (charge account) based on receipts including items inconsistent with school use, all check requisitions were signed by same person. Credit card check out procedures were not utilized making it difficult to determine who made the purchases. Pages 32-35, Internal Accounts Manual

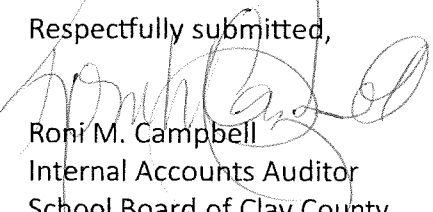
B. Teacher/coach/sponsor initially responsibility

1. On eight (8) of 24 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 (\$85.00 cash) for 4 months. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
3. Multiple Teacher Receipts were completed incorrectly Page 17, Internal Accounts Manual
4. One (1) of eight (8) recapped fundraisers in sample were not supported by the EPES accounting system. On four (4) of four (4) recapped fundraiser applications sampled that required inventory information, it was missing. Page 11, Internal Accounts Manual

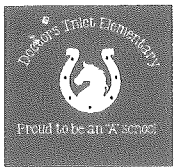
Generally, the records were in good order and the management of internal funds by the Principal of Doctors Inlet Elementary School was good.

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



Doctors Inlet Elementary School

2634 County Rd 220, Middleburg, FL 32068

Ph: (904) 336-0975 Fax: (904) 336-0977

Mrs. Carolyn Ayers, Principal Ruth Casias, Assistant Principal

March 12, 2019

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

SSCD School Board Members,

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

A. Bookkeeper initial responsibility:

1. A double checking procedure has been created to ensure all checks have two signatures.
2. To comply with Page 18 of the Internal Accounts Manual, a listing of checks (either hand written on deposit or a machine tape) will be stapled to the official bank receipt if checks are being deposited. (acceptable per Wells Fargo)
3. A Master Calendar has been created to ensure Fundraiser dates & policies are being followed (per page 11 of the Internal Accounts Manual). Bookkeeper has a scheduled appointment with recommended Bookkeeper within the county to enhance our school's fundraising policies.
4. Bookkeeper will ensure ALL fundraiser numbers are shown on the Official Receipts prior to accepting from teachers/coaches/sponsors (page 18, Internal Accounts Manual)
5. Prior to gift cards being purchased (after Principal approval), Bookkeeper will attach "signature of receipt of gift card" form to give to teacher/coach/sponsor) in order to comply with page 35 of the Internal Accounts Manual.
6. Bookkeeper will ensure payment is NOT made from statement but rather invoices, the bookkeeper & new Principal will ensure all checks are dated, (especially if handwritten) and ensure all receipts are reviewed to determine if sales tax should/should not be paid to comply with pages 32-35 of the Internal Accounts Manual.
7. New Principal has implemented a new procedure which was also introduced to all teachers/coaches/sponsors to include signing the Walmart Credit Card in and out, signing and dating the Walmart receipt, and reviewing receipt after purchase to ensure what was purchased is in compliance with all check requisitions, are authorized purchases, and are consistent with school use. (credited dispute has been attached - see attached letter)



Doctors Inlet Elementary School

2634 County Rd 220, Middleburg, FL 32068

Ph: (904) 336-0975 Fax: (904) 336-0977

Mrs. Carolyn Ayers, Principal Ruth Casias, Assistant Principal

B. Teacher/Coach/Sponsor initially responsibility:

1. New Principal & Bookkeeper has emphasized and reviewed Page 33 of the Internal Accounts Manual and Page 11 of the SBCC Employee Handbook with ALL employees. Teachers/ Coaches/ Sponsors MUST obtain prior approval. New principal also informed all employees to "Pre Plan" for purchases.
2. Deposit procedures were reviewed with ALL Employees by the new Principal and Bookkeeper at the beginning of the year. This was to help ensure ALL Monies collected is turned into the bookkeeper the same day collected. The one occasion noted has been addressed with the teacher individually.
3. An example receipt with procedures is attached and signed for when obtaining a receipt book. Also a "Receipt Rules label" is located on each Receipt book checked out by staff member.
4. Bookkeeper will provide teacher/coach/staff member reconciliation at end of fundraiser for them to ensure recap is completed correctly and compared by EPES accounting system. Bookkeeper has a scheduled appointment with recommended Bookkeeper within the county to enhance our school's fundraising policies for recapped fundraiser applications.

Thank you for your feedback and we strive to correct our deficiencies.

Respectfully,

Carolyn A. Ayers

Principal

Doctors Inlet Elementary

SYNCHRONY BANK
P.O. Box 965022
Orlando, FL 32896-5022

65256

DOCTORS INLET ELEMENTARY
CAROLYN AYERS
2634 COUNTY ROAD 220
MIDDLEBURG FL 32068-4200

M108



Account Number Ending In: 1826

Dear DOCTORS INLET ELEMENTARY,

Thank you for your recent inquiry regarding your Walmart Community Commercial Credit account, and the opportunity to be of service to you.

We have concluded the research on your account and as of the date of this letter, we have issued a provisional credit(s) on your account for the disputed amount(s) totaling \$117.24, \$38.96 and billed the amount(s) back to the merchant(s). If applicable, interest charges and fees associated with this transaction(s) have also been adjusted.

It is important to note that the merchant(s) has the option to provide supporting documentation within the next two billing cycles that credit was not due. If such documentation indicates you are responsible for the disputed amount(s), we will rebill your account and mail you a copy of the documentation for your review. Otherwise, this credit(s) will remain on your account.

If the account credit(s) remains on your account, it means that you will no longer have to pay for this specific transaction(s) on your Walmart Community Commercial Credit account. Please note that this does not change any contract or agreement that you have entered into with the merchant(s) or guarantee that you no longer owe the merchant(s) for any obligations required within your contract or agreement.

We appreciate you as a valued Walmart Community Commercial Credit customer and hope you will continue to shop with us. If you have any questions or if we may be of further assistance, please contact us at the toll free number below.

Sincerely,

Customer Service Department
1-877-294-1086

Account is owned by SYNCHRONY BANK

N01D1616 5404 5003 106

07 180813 PAGE 00001 OF 00001 1R07

65256

FLEMING ISLAND ELEMENTARY SCHOOL AUDIT

March, 2019

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, 2018.

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 \$43,993.88 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|---------------------|
| Cash/Bank | \$ <u>43,993.88</u> |
| Total funds | \$ 43,993.88 |

During the financial review period, the total receipts equaled \$172,215.25 and the total expenditures equaled \$168,109.10 for a total of \$340,324.35.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$151,319.39 | \$172,215.25 | \$20,895.86 |
| Disbursements | 160,942.12 | 168,109.10 | 7,166.98 |
| Cash/Bank Balance | 19,571.44 | 43,993.88 | 24,422.44 |
| Investments | 20,316.29 | 0.00 | -20,316.29 |

The financial records present fairly in all material respects the financial position of Fleming Island Elementary School as of June 30, 2018, 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:

Principal initial responsibility

1. On three (3) Activity Account Transfers in sample the Principal signed for Activity Accounts for which she is not responsible. Page 49, Internal Accounts Manual

Bookkeeper initial responsibility

1. Five (5) of 316 checks contained only one signature. Page 35, Internal Accounts Manual
2. Multiple checks were issued with incomplete backup including; (Page 35, Internal Accounts Manual)
 - a. Signed contract and approved county contract review form missing
 - b. Transportation billing missing
 - c. Reimbursement issued without proof of payment
 - d. Based on check requisition signed by someone other than person responsible for activity account (3900).
3. Note was incomplete on multiple (15) checks. Pages 18 and 35, Internal Accounts Manual
4. 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
5. On four (4) out of four (4) deposit packets sampled the Sequential List of Official Receipts was missing. Page 18, Internal Accounts Manual
6. All Ticket Disbursement Sheets reviewed were not signed by bookkeeper and on eight (8) of ten (10) ticket range at top of page was incomplete. Page 54, Internal Accounts Manual
7. Multiple copies of fundraiser applications were not sent to district office as policy requires. Page 11, Internal Accounts Manual

Teacher/coach/sponsor initially responsibility

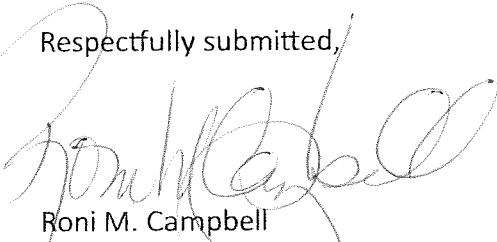
1. Multiple check requisitions in sample were edited and not initialed. Page 33, Internal Accounts Manual
2. On two (2) occasions in sample, funds were not turned in same day collected as policy requires, held over the weekend on one occasion. Review of Bookfair fundraiser indicates funds were not turned in same day collected as well. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
3. Multiple Monies Collected Forms sampled were missing fundraiser number in Note area, edited and not initialed, tally incomplete or missing and teacher receipt number incomplete. Page 17, Internal Accounts Manual
4. Multiple teacher receipts sampled were not written when required, edited rather than voided and another issued and voided incorrectly (without original). Page 17, Internal Accounts Manual

5. Thirteen (13) of twenty-six (26) recapped fundraisers sampled were not supported by entries in EPES accounting system. On three (3) of thirteen (13) that required inventory information it was incomplete, incorrect or missing. Page 11 & 12, Internal Accounts Manual
6. Two (2) Report of Tickets Sold were incomplete and on another two (2) ticket information differed from Ticket Disbursement Sheets. Page 54, 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.

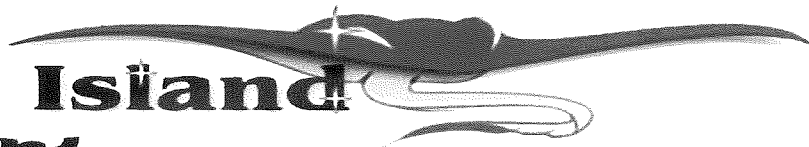
The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

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

Mrs. Kimberly Crate
Assistant Principal

March 7, 2019

Clay County School Board

I am responding to the audit of internal funds at Fleming Island Elementary School year 2017-2018.

Principal initial responsibilities:

1. My bookkeeper will be checking on all Activity Account Transfers to make sure they are signed by the right sponsors.

Bookkeeper initial responsibilities:

1. My bookkeeper will make sure that the principal's signature is visible on all school checks.
2. My bookkeeper wasn't aware that the contract and approved county contract review form was supposed to be the backup paperwork. She will make sure the proper paperwork will be there. My bookkeeper was taking the transportation billing and sending it back to transportation with the check. She had other paperwork to support the Check Requisition. She will make sure to copy the transportation bill and keep it with the other backup paperwork. All reimbursement payments were correctly processed. The paperwork was mistakenly filed in a different area. The check requisition that the auditor found was signed by the bookkeeper. The media specialist was not around to fill out the paperwork. My bookkeeper will make sure that the correct sponsor will sign the check requisitions.
3. My bookkeeper will make sure that the Notes on checks will have more information.
4. My bookkeeper will make sure that the fundraiser numbers will be on the official receipts.
5. My bookkeeper will check to make sure that the Sequential List will be in the principal packets. The auditor did call my bookkeeper about the list and my bookkeeper sent the sequential list to the auditor.
6. My bookkeeper will make sure to sign all Ticket Disbursement Sheets and make sure that all areas will be completed.
7. My bookkeeper will make sure that all fundraiser applications will be sent to the district office in a timely manner.

Teacher/coach/sponsor initially responsibility:

1. My bookkeeper will make sure that all check requisitions will be initialed.
 2. My bookkeeper will make sure to explain to the teachers that all funds will be turned in on a daily bases.
 3. My bookkeeper will make sure to explain to the teachers that the Monies Collected Forms need the fundraiser number on the forms.
 4. My bookkeeper will make sure to explain to the teachers that all teachers' receipts have to be voided and NOT edited if there is a mistake on the receipts.
 5. My bookkeeper will check all fundraisers to make sure the inventory information is correct in both the EPES accounting system and on the fundraiser forms.
 6. My bookkeeper will make sure that all Report of Tickets Sold and Ticket Disbursement Sheets were complete correctly.
-

Thank you very much for your recommendations.

Sincerely,

A handwritten signature in black ink, appearing to be 'J. Collins', written over the printed name and title.

Ms. Jennifer Collins
Principal

FLEMING ISLAND HIGH SCHOOL AUDIT

March, 2019

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, 2018.

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 \$500,898.54 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|-------------------|
| Cash/Bank | \$270,440.78 |
| Investments | <u>230,457.76</u> |
| Total funds | \$500,898.54 |

During the financial review period, the total receipts equaled \$1,454,185.83 and the total expenditures equaled \$1,347,728.87 for a total of \$2,801,914.70.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$1,469,865.88 | \$1,454,185.83 | \$ -15,680.05 |
| Disbursements | 1,486,472.34 | 1,347,728.87 | -138,743.47 |
| Cash/Bank Balance | 228,562.52 | 270,440.78 | 41,878.26 |
| Investments | 165,879.06 | 230,457.76 | 64,578.70 |

The financial records present fairly in all material respects the financial position of Fleming Island High School as of June 30, 2018, 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 3 out of 12 months the Principal's Monthly Report Packet was not prepared on or before the 15th of subsequent month. Page 60, Internal Accounts Manual
2. Accounts Payable List for the end of the year did not contain \$3,500.00 for "Summer School and Boot Camp Fees". Page 60, Internal Accounts Manual
3. Two (2) of 4,017 checks contained only one signature. Page 60, Internal Accounts Manual
4. Multiple Activity Account Transfers reviewed were signed by someone other than person responsible for activity account. In one (1) instance the Baseball Coach moved \$3,000.00 from Baseball Boosters to Baseball. Page 49 - 51, Internal Accounts Manual
5. Multiple checks were issued with incomplete backup including three (3) issued without approved county contract review form. Page 33-35, Internal Accounts Manual
6. Many copies of fundraiser applications were not sent to district office as policy requires. Page 11, Internal Accounts Manual
7. Parking Stickers not shown on Master Ticket Inventory. Pages 52 -55, Internal Accounts Manual

B. Teacher/coach/sponsor initial responsibility

1. On over 200 of 305 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 two (2) 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. Over \$700.00 in gifts purchased and no recipient signature was given to bookkeeper. Page 35, Internal Accounts Manual
4. One check issued for "Advance – meals" and signatures of recipients were not given to bookkeeper. Receipts included \$50.00 all you can eat snow crab, coaches should receive per diem. Page 45 and 46, Internal Accounts Manual
5. Hotel receipts not turned into bookkeeper for checks issued. Pages 33 - 35, Internal Accounts Manual
6. On multiple occasions in sample funds were not turned into bookkeeper same day as collected as policy requires. On one occasion held for ten (10) days. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook

Fleming Island High School Audit

Page 3

7. On multiple occasions in sample teacher receipts edited rather than voided and another issued and incomplete or completed incorrectly. One (1) teacher receipt sampled was voided without white. Page 17, Internal Accounts Manual
8. Check backup included a contract signed by Athletic Director rather than Principal as policy requires. Page 11, SBCC Employee Handbook
9. Teacher receipt book (# 3234) was not available for audit as it was not returned to Bookkeeper. Page 18, Internal Accounts Manual
10. Fifteen (15) of twenty seven (27) recapped fundraisers sampled were not supported by entries in EPES accounting system and on one (1) of nine (9) which required inventory information it was missing. Page 11, Internal Accounts Manual
11. Funds collected for "AICE Stoles" (3220) totaled \$1,338.00 and \$1,200.00 was paid to vendor, resulting in \$138.00 profit. Funds collected for "Cheer Fees" (1200) totaled \$4,916.50 and zero was expended, resulting in \$4,916.506 profit. Funds collected for "Shorts" (1111) totaled \$280.00 and \$257.94 was paid to vendor, resulting in \$22.06 profit. Funds collected for "Debate Fees" (3418) totaled \$40.00 and \$35.00 was paid to vendor, resulting in \$5.00 profit. Funds collected for "Theatre Troupe Fees" (3178) totaled \$480.00 and \$95.00 was paid to vendor, resulting in \$385.00 profit. Funds collected for "Homecoming Parade" (1501) totaled \$580.00 and \$527.65 was paid to vendor, resulting in \$52.35 profit. A fundraiser application should have been executed for each. Page 11, SBCC Employee Handbook

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



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

Christopher Carella

Assistant Principal

Tracey Finley

Assistant Principal

March 14, 2019

Dear Members of the School Board of Clay County:

This letter is in response to the audit findings for the 2017-2018 school year.

A. Bookkeeper initial responsibility...

1. Bookkeeper will make every effort to prepare monthly reports on time.
2. Bookkeeper will make sure that any accounts payable list for the end of the year contains the proper fees.
3. Two out of 4,017 checks had only one signature. Checks will be double checked for 2 signatures.
4. We will check that the proper representative of the club or activity is the one signing for the transfers within the respective accounts.
5. Bookkeeper will not issue any checks without the proper backup information.
6. Copies of fundraiser applications will be sent to the county office.
7. Master Ticket Inventory will be completed as outlined in the internal accounts manual.


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. Payments will not be made without prior approval.

2. Verbal reminders and email reminders 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. It is our understanding now that the principal will be allowed to sign for gifts and gift cards that are given to families usually around the holiday seasons.
4. The advance payment for team meals when it involves coaches will be on a per diem amount.
5. Hotel receipts will be turned in to the bookkeeper with a zero statement balance on it when the club/team/individual returns from their activity.
6. 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.
7. 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.
8. All check backup will include the proper documentation and proper signatures.
9. If a receipt book is lost or misplaced and cannot be turned in then a letter from that individual will be written to the principal and bookkeeper about the circumstances of the lost book.
10. Teachers and sponsors will be reminded by the bookkeeper, principal and administration team to accurately recap their fundraisers with proper documentation and that the recap should match the amounts on their reconciliation report.
11. A fundraiser application will be processed anytime funds collected is more than an expenses are paid out. These were not planned fundraisers but the forms are and will be required for known fundraisers always in advance.

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

Sincerely,



Thomas E. Pittman
Principal



Susan Edmonds
Bookkeeper

GREEN COVE SPRINGS JUNIOR HIGH SCHOOL

AUDIT

March, 2019

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, 2018.

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 \$87,583.09 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|--------------------|
| Cash/Bank | <u>\$87,583.09</u> |
| Total funds | \$87,583.09 |

During the financial review period, the total receipts equaled \$165,443.78 and the total expenditures equaled \$174,865.69 for a total of \$340,309.47.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$174,623.87 | \$165,443.78 | \$ -9,180.09 |
| Disbursements | 170,069.18 | 174,865.69 | 4,796.51 |
| Cash/Bank Balance | 71,162.42 | 87,583.09 | 16,420.67 |
| Investments | 25,842.58 | 0.00 | -25,842.58 |

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, 2018, 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. Seven (7) of 368 checks contained only one signature. Page 35, Internal Accounts Manual
2. One check was issued for Restricted Expenditure (personal membership) from non-trust account. Page 29, Internal Accounts Manual
3. Multiple Activity Account Transfers reviewed were signed by someone (bookkeeper) other than person responsible for activity account. Page 49 - 51, Internal Accounts Manual
4. On four (4) out of four (4) deposit packets sampled the Sequential List of Official Receipts was missing. Page 18, Internal Accounts Manual
5. The official receipt range was not shown in Note area of General Ledger Transfers from 991 to 992 as policy requires. Page 18, Internal Accounts Manual

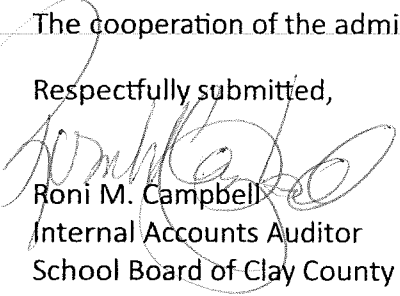
B. Teacher/coach/sponsor initial responsibility

1. On 3 of 48 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) of three (3) recapped fundraiser applications sampled that required inventory information, it was missing. Page 11, Internal Accounts Manual

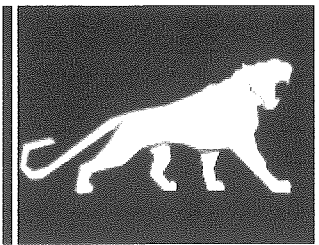
Generally, the records were in good order and the management of internal funds by the Principal of Green Cove Springs Junior High School was good.

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

James DeMarie
Assistant Principal

Jennifer Halter
Principal

Monica Green
Assistant Principal

Monday, March 11, 2019

Dear School Board Members of the Clay County School District,

In regards to the 2018 Green Cove Springs Junior High Audit, here are the following responses to the items listed:

A. Bookkeeper initial responsibility

1. Seven (7) of 368 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 Restricted Expenditure (personal membership) from non-trust account. Page 29, Internal Accounts Manual

This was for the band director. We got this on last year audit and I told her then we would be getting it this year also because the check had already been written for 2017/18 school year by the time the audit report was done for the 2016/17. The correction has been made and 2018/19 membership was paid out of a trust account.

3. Multiple Activity Account Transfers reviewed were signed by someone (bookkeeper) other than person responsible for activity account. Page 49 - 51, Internal Accounts Manual
In the future, we will make sure that the Transfers are signed by both the Principal and the Bookkeeper if the person responsible for the activity account is not working in the summer when the amounts are transfered.

4. On four (4) out of four (4) deposit packets sampled the Sequential List of Official Receipts was missing. Page 18, Internal Accounts Manual.

The report will be run by the Bookkeeper to show that it matches the validation sheet.

5. The official receipt range was not shown in Note area of General Ledger Transfers from 991 to 992 as policy requires. Page 18, Internal Accounts Manual

The bookkeeper will ensure that the receipt range is noted in the Note Area.



B. Teacher/coach/sponsor initial responsibility

1. On 3 of 48 checks reviewed, prior written approval was not obtained prior to purchase or order. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook

The Principal and the Bookkeeper will continue to remind the faculty and staff that prior written approval must be obtained before making purchases. Professional Development was given at the beginning of the year covering these procedures and again after the December Holiday break.

2. On three (3) of three (3) recapped fundraiser applications sampled that required inventory information, it was missing. Page 11, Internal Accounts Manual

We will make sure all fundraiser applications have inventory information attached to it. It will be double checked by the Bookkeeper and the Principal.

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

Thank you,

A handwritten signature in black ink, appearing to read "Jen Halter". The signature is fluid and cursive, with the first name "Jen" and last name "Halter" clearly distinguishable.

Jen Halter
Principal

GROVE PARK ELEMENTARY SCHOOL AUDIT

March, 2019

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, 2018.

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 \$6,209.99 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|-------------------|
| Cash/Bank | <u>\$6,209.99</u> |
| Total funds | \$6,209.99 |

During the financial review period, the total receipts equaled \$23,300.18 and the total expenditures equaled \$24,995.11 for a total of \$48,295.29.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$24,519.75 | \$23,300.18 | \$ -1,219.57 |
| Disbursements | 24,908.55 | 24,995.11 | 86.56 |
| Cash/Bank Balance | 7904.92 | 6209.99 | -1,694.93 |

The financial records present fairly in all material respects the financial position of Grove Park Elementary School as of June 30, 2018, 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 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 at least five (5) occasions the official receipt range was not shown in Note area of General Ledger Transfer from 991 to 992 as policy requires. Page 18, Internal Accounts Manual
3. On multiple occasions (2) funds were held over weekend and once for two (2) weeks by Bookkeeper. Page 16, Internal Accounts Manual

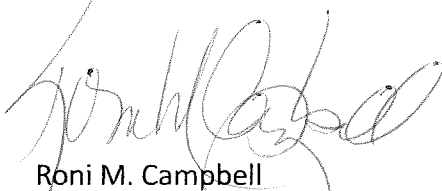
C. Teacher/coach/sponsor initially responsibility

1. On multiple occasions in sample teacher receipts were not written when required and edited rather than voided and another issued. Page 17, Internal Accounts Manual
2. Multiple Monies Collected Forms sampled were missing the fundraiser number in Note area and were edited and not initialed. Page 17, Internal Accounts Manual
3. On nineteen (19) occasions in sample, funds were not turned in same day collected as policy requires. Page 17, Internal Accounts Manual
4. Two (2) of five (5) fundraiser recaps sampled were not supported by EPES accounting system and on another unable to determine due to copy of recapped fundraiser was not received in county office. On two (2) of three (3) which required inventory information it was missing. 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

To: Clay County School Board
900 Walnut Street
Green Cove Springs, FL 32043
Re: Internal Accounts audit for the year ending June 30, 2018

From: Stephanie Jackson
Principal, Grove Park Elementary
1643 Miller Street
Orange Park, FL 32073

April 1, 2019

Annual Audit Response

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.
Corrective Action: The newly appointed principal will open, review, and initial all monthly bank statements.

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.
Corrective Action: The newly appointed bookkeeper will prepare the Principal's Monthly Report Packets on or before the 15th of the subsequent month.
2. On at least five (5) occasions the official receipt range was not shown in Note area of General Ledger Transfer from 991 to 992 as policy requires.
Corrective Action: The newly appointed bookkeeper will ensure that official receipt ranges will be appear in the Note are of all General Ledger Transfers.
3. On multiple occasions (2) funds were held over weekend and once for two (2) weeks by Bookkeeper.
Corrective Action: The newly appointed bookkeeper will ensure that all monies will be deposited according to policy and will not be held over the weekend.

C. Teacher/coach/sponsor initially responsibility

1. On multiple occasions in sample teacher receipts were not written when required and edited rather than voided and another issued.
Corrective Action: The newly appointed bookkeeper will train new staff and has retrained current staff on receipt writing policies.
2. Multiple Monies Collected Forms sampled were missing the fundraiser number in Note area and were edited and not initialed.
Corrective Action: The newly appointed bookkeeper will train new staff and retrain current staff on how to properly prepare monies collected forms according to policy.

3. On nineteen (19) occasions in sample, funds were not turned in same day collected as policy requires.

Corrective Action: The newly appointed bookkeeper has trained teachers on policies requiring funds to be submitted the same day as collected.

4. Two (2) of five (5) fundraiser recaps sampled were not supported by EPES accounting system and on another unable to determine due to copy of recapped fundraiser was not received in county office. On two (2) of three (3) which required inventory information it was missing.

Corrective Action: The newly appointed bookkeeper will ensure that all fundraiser recaps are sent into the county office and that all recaps are supported by EPES.

Additionally, the newly appointed bookkeeper will ensure that any and all required inventories will be attached to their coordinating fundraiser paper work.

Respectfully,



Stephanie Jackson

S. BRYAN JENNINGS ELEMENTARY SCHOOL AUDIT

March, 2019

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, 2018.

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 \$15,522.73 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|---------------------|
| Cash/Bank | \$ <u>15,522.73</u> |
| Total funds | \$ 15,522.73 |

During the financial review period, the total receipts equaled \$39,976.48 and the total expenditures equaled \$39,862.02 for a total of \$79,838.50.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$ 42,089.18 | \$ 39,976.48 | \$ - 2,112.70 |
| Disbursements | 40,524.62 | 39,862.02 | - 662.60 |
| Cash/Bank Balance | 5,314.05 | 15,522.73 | 10,208.68 |
| Investments | 10,094.22 | 0.00 | -10,094.22 |

S. Bryan Jennings Elementary School Audit

Page 2

The financial records present fairly in all material respects the financial position of S. Bryan Jennings Elementary School as of June 30, 2018, 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 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. On at least five (5) occasions the official receipt range was not shown in Note area of General Ledger Transfer from 991 to 992 as policy requires. Page 18, Internal Accounts Manual
3. Checks were not listed (or list attached) to deposit slips in majority of deposit packets reviewed. Page 18, Internal Accounts Manual
4. One teacher receipt book (#104) was not available for audit. Page 18, Internal Accounts Manual
5. Many official receipts were missing the fundraiser number in Note section and many were entered out of date order. Page 18, Internal Accounts Manual
6. No copies of fundraiser applications were sent to county office as policy requires. Page 11, Internal Accounts Manual

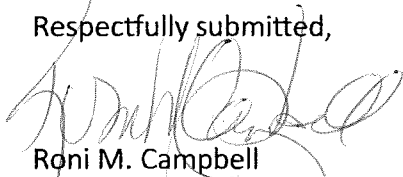
C. Teacher/coach/sponsor initial responsibility

1. On four (4) out of nine (9) checks in sample, purchases were made without prior written approval as required. Page 32, Internal accounts Manual
2. On multiple occasions in sample 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 S. Bryan Jennings Elementary was good.

The cooperation of both the administrative staff and 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 Drive – Orange Park, FL 32073

Ph: (904) 336-3175

Fax: (904) 336-3177

Mrs. Elise Taylor,, Principal

Mr. Joshua Hogmire , Assistant Principal

March 12, 2019

SCHOOL BOARD MEMBERS

We are in agreement with said findings of the internal audit, fiscal year 2017-2018, for S. Bryan Jennings Elementary School and will provide the following corrections to procedures to avoid future occurrences.

A. Principal initial responsibility

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

All efforts will be made to insure the bank statement is not opened by anyone other school principal.

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. All efforts will be made by the bookkeeper to prepare the Principal's Report on or before the 15th of the subsequent month.
2. On at least five (5) occasions the official receipt range was not shown in Note area of General Ledger Transfer from 991 to 992 as policy requires. Page 18, Internal Accounts Manual. All efforts will be made to insure that all official receipt range is shown in the note are of General Ledger Transfers.
3. Checks were not listed (or list attached) to deposit slips in majority of deposit packets reviewed. Page 18, Internal Accounts Manual. All efforts will be made to list (with a list attached if necessary) for deposit slips.
4. One teacher receipt book (#104) was not available for audit. Page 18, Internal Accounts Manual. All efforts will be made to have ALL teacher books available for audit.

5. Many official receipts were missing the fundraiser number in Note section and many were entered out of date order. Page 18, Internal Accounts Manual. All efforts will be made to put fundraiser numbers on the official receipts.

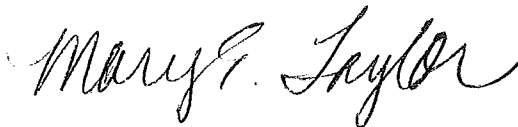
6. No copies of fundraiser applications were sent to county office as policy requires. Page 11, Internal Accounts Manual. All efforts will be made to insure that the County office receives all fundraiser applications in a timely manner.

C. Teacher/coach/sponsor initial responsibility

1. On four (4) out of nine (9) checks in sample, purchases were made without prior written approval as required. Page 32, Internal accounts Manual. All efforts will be made to insure that prior approval signature is secured before purchases are made.

2. On multiple occasions in sample teacher receipts were, edited rather than voided and another issued. Page 17, Internal Accounts Manual. All efforts will be made to insure that NO teacher receipts are edited and only voided as well as another receipt is written.

Respectfully submitted,



Mary E. Taylor
Principal



Patricia Robbins
Principal's Secretary/Bookkeeper/Payroll

KEYSTONE HEIGHTS ELEMENTARY SCHOOL AUDIT

March, 2019

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, 2018.

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 \$49,042.24 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|---------------------|
| Cash/Bank | \$ <u>49,042.24</u> |
| Total funds | \$ 49,042.24 |

During the financial review period, the total receipts equaled \$112,033.89 and the total expenditures equaled \$104,706.85 for a total of \$216,740.74.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$108,167.24 | \$112,033.89 | \$ 3,866.65 |
| Disbursements | 110,642.92 | 104,706.85 | -5,936.07 |
| Cash/Bank Balance | 32,697.39 | 49,042.24 | 16,344.85 |
| Investments | 9,017.81 | 0.00 | -9017.81 |

The financial records present fairly in all material respects the financial position of Keystone Heights Elementary School as of June 30, 2018, 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 (donations) from non-trust accounts. Page 29, Internal Accounts Manual
2. Two (2) of sixteen (16) Activity Account Transfers reviewed were not signed by teacher/coach/sponsor responsible for Activity Account. Page 49 - 51, Internal Accounts Manual

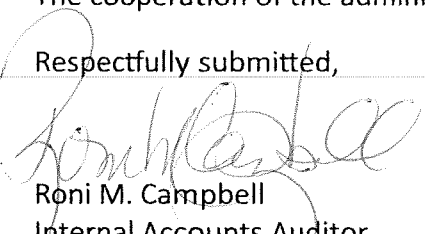
B. Teacher/coach/sponsor initial responsibility

1. 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
2. Teacher Receipt numbers were not listed on multiple Monies Collected Forms. 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. Five (5) of fourteen (14) recapped fundraisers in sample were not supported by the EPES accounting system and one recap was incomplete. On three (3) of seven (7) that required inventory information, it was missing. Page 11, Internal Accounts Manual
5. Funds collected for "Lost Books" (3900) totaled \$1,015.00 and \$470.61 was expended for books, resulting in a \$544.39 profit. A fundraiser application should have been executed for each of these. Page 11, SBCC Employee Handbook

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 14, 2019

Clay County School Board
School District of Clay County
Green Cove Springs, FL 32043

Dear Clay County School Board:

This letter is being written in response to the Auditor's Report received for Keystone Heights Elementary School for Fiscal Year 2017-2018. We have reviewed all comments very carefully and listed below are our responses.

1. Two checks were 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 to insure that this guideline will be followed in the future.
2. Two of sixteen Activity Account Transfers reviewed were not signed by teacher/coach/sponsor responsible for Activity Account, Page 49-51, Internal Accounts Manual.
The Bookkeeper will review the procedures and policies regarding this matter to insure that the guidelines will be followed in the future.
3. 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
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.
4. Teacher Receipt numbers were not listed on multiple Monies Collected Forms. Page 17, Internal Accounts Manual
Corrective action has already been taken. Also, the bookkeeper will continue to remind the faculty and staff to write the receipt numbers on all monies collected forms.
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
Corrective action has already been taken on this matter. Also, we will continue to be proactive in reminding faculty and staff the all money is due the same day it is collected.
6. Five (5) of fourteen (14) recapped fundraisers in sample were not supported by the EPES accounting system and one recap was incomplete. On three (3) of seven (7) that required inventory information, it was missing. Page 11, Internal Accounts Manual
Corrective action has already been taken on these matters. Also, the bookkeeper will continue to be proactive in reminding faculty and staff of the correct procedures of recapping fundraisers and keeping inventory.

7. Funds collected for "Lost Books" (3900) totaled \$1,015.00 and \$470.61 was expended for books, resulting in a \$544.39 profit. A fundraiser application should have been executed for each of these. Page 11, SBCC Employee Handbook

Corrective action has already been taken. Also, we will continue to be proactive in reminding faculty and staff when it is necessary to fill out a fundraiser application.

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.
- ❖ Additional in-service will be given as the need arises in the areas addressed with all faculty and staff.

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 it relates to Internal Accounts. We are committed to following the policies and procedures as outlined 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, 2019

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, 2018.

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 \$231,181.42 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|-------------------|
| Cash/Bank | \$ 127,238.75 |
| Investments | <u>103,942.67</u> |
| Total funds | \$ 231,181.42 |

During the financial review period, the total receipts equaled \$435,196.33 and the total expenditures equaled \$445,826.17 for a total of \$881,022.50.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$ 494,985.36 | \$ 435,196.33 | \$ -59,789.03 |
| Disbursements | 434,354.69 | 445,826.17 | 11,471.48 |
| Cash/Bank Balance | 139,531.17 | 127,238.75 | -12,292.42 |
| Investments | 102,280.09 | 103,942.67 | 1,662.58 |

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, 2018, 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) out of 901 checks contained only one signature. Page 35, Internal Accounts Manual
2. Four (4) checks were issued for Restricted Expenditures (donations and personal membership) from a non-trust account. Page 29, Internal Accounts Manual
3. Many checks issued were marked incorrectly for 1099 purposes. Page 71, Internal Accounts Manual
4. Seven (7) of forty six (46) Activity Account Transfers were not available for review. Multiple Activity Account Transfers reviewed were signed by someone (athletic director) other than person responsible for activity account. Page 49 - 51, Internal Accounts Manual
5. On multiple occasions sampled the List of Checks was not included in Deposit Packet. Page 18, Internal Accounts Manual
6. Multiple checks were issued with incomplete backup including copies of receipts rather than originals, paid from statement rather than invoice, check requisition missing and check requisition rather than Authorization for Officials. On two checks sampled the county contract review form was missing. Eight (8) checks in sample were issued with no backup at all. Note was incomplete or blank on multiple checks. Pages 33 – 35, Internal Accounts Manual
7. Teacher Receipt Book Log was incomplete and one (1) teacher receipt book (#268) was not available for audit. Page 18, Internal Accounts Manual
8. Many copies of fundraiser applications were not sent to district office as policy requires. Page 11, Internal Accounts Manual
9. Approximately 478 tickets were not shown on Ticket Disbursement Sheet, yet still used. Page 54, Internal Accounts Manual
10. 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. Teacher/coach/sponsor initial responsibility

1. On 15 of 93 checks sampled, purchases were made without prior written approval as required. Page 33, Internal Accounts Manual and Page 11, SBCC Employee Handbook
2. Check backup included a contract (Agreement) signed by Teacher rather than Principal as policy requires. Page 11, SBCC Employee Handbook

3. On multiple occasions in sample teacher receipts were not written when required. Page 17, Internal Accounts Manual
4. Funds were not turned into bookkeeper same day collected multiple (19) times in sample as policy requires. On one occasion held for 3 weeks. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
5. Two (2) of twenty-three (23) recapped fundraisers sampled were not supported by entries in EPES accounting system and on four (4) out of nine (9) which required inventory information it was missing or incomplete. Page 11, Internal Accounts Manual
6. One fundraiser (#18-48) stated purpose was "purchase chromebooks", \$737.27 was collected and \$316.30 was expended on "classroom and homecoming supplies", zero on chromebooks. Another fundraiser (#18-79) stated purpose was "service project - Socks for Love", \$204.00 was collected and no donation was made. Page 11, Internal Accounts Manual
7. Funds collected for "Uniform" (1137) totaled \$500.00 and zero was expended, resulting in profit of \$500.00. A fundraiser application should have been executed. Page 11, SBCC Employee Handbook
8. Funds collected for "dues" (3174) totaled \$900.00 and \$700.00 was expended for dues, resulting in a \$200.00 profit. A fundraiser application should have been executed. Page 11, ASBCC Employee Handbook

Generally, the records were in good order and the management of internal funds by the 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
School Board of Clay County

Keystone Heights Junior-Senior High School

Aaron McWilliams
Principal

Barry Underwood
Vice Principal



Linda McGhghy
Assistant Principal

Elizabeth Oody
Assistant Principal

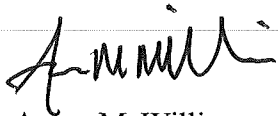
School Board
900 Walnut Street
Green Cove Springs, FL 32043

Mrs. Campbell,

This letter is to inform you that Victoria Touchton and I have met concerning the results of our audit for the 2017-2018 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 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. 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,



Aaron McWilliams
Principal
Keystone Heights Jr/Sr High School

900 S.W. Orchid Ave, Keystone Heights, FL 32656

Phone: (904) 336-7775 FAX: (904) 336-7777

LAKE ASBURY ELEMENTARY SCHOOL AUDIT

March, 2019

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, 2018.

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 \$49,814.94 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|------------------|
| Cash/Bank | \$ 29,095.64 |
| Investments | <u>20,719.30</u> |
| Total funds | \$ 49,814.94 |

During the financial review period, the total receipts equaled \$131,704.83 and the total expenditures equaled \$137,879.89 for a total of \$269,584.72.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$125,566.54 | \$131,704.83 | \$ 6,138.29 |
| Disbursements | 119,331.93 | 137,879.89 | 18,547.96 |
| Cash/Bank Balance | 35,602.13 | 29,095.64 | -6,506.49 |
| Investments | 20,387.87 | 20,719.30 | 331.43 |

The financial records present fairly in all material respects the financial position of Lake Asbury Elementary School as of June 30, 2018, 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. Page 60, Internal Accounts Manual
2. Official receipt number not shown on Monies Collected Form as required. Page 18, Internal Accounts Manual
3. Two (2) out of 262 checks contained only one signature. Page 35, Internal Accounts Manual
4. Multiple copies of fundraiser applications were not sent to district office. Page 11, Internal Accounts Manual
5. Of the 18 checks reviewed, one (1) reimbursement was issued based on restaurant receipts rather than per diem and one (1) with signed contract and approved county contract review form not included in backup. Page 35, Internal Accounts Manual

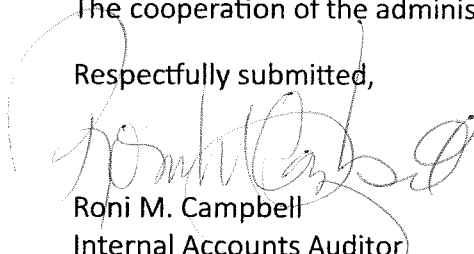
B. Teacher/coach/sponsor initial responsibility

1. On three (3) of 18 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 one occasions in sample, funds were not turned in same day collected as policy requires (held 10 days). Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
3. Spring Fling Wristbands were sold and Report of Tickets Sold Form not included with Monies Collected Form. Page 17, Internal Accounts Manual
4. One teacher receipt book (#133) was not available for audit as it was 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 Lake Asbury 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



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

March 12, 2019

School Board of Clay County
Response to Internal Accounts Audit
2017-18 school year

Dear School Board,

In response to the Lake Asbury Elementary School's Internal Accounts audit for the 2017-2018 school year, I have noted the suggestions made for improvement and will take the necessary steps by implementing the following:

- 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. Due to the Hurricane, mail delay and school closure prevented September's packet from being prepared on time.
- The Principal and the bookkeeper will verify that two signatures are on checks before disbursement. We will be diligent that any contracts go through the county contract review process and provide 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, Monies Collected Forms, and when Report of Ticket Sold forms are needed 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

LAKE ASBURY JUNIOR HIGH SCHOOL AUDIT

March, 2019

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, 2018.

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 \$114,987.56 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|---------------------|
| Cash/Bank | <u>\$114,987.56</u> |
| Total funds | \$114,987.56 |

During the financial review period, the total receipts equaled \$224,403.65 and the total expenditures equaled \$217,468.87 for a total of \$441,872.52.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$225,813.82 | \$224,403.65 | \$ -1,410.17 |
| Disbursements | 240,989.30 | 217,468.87 | -23,520.43 |
| Cash/Bank Balance | 108,052.78 | 114,987.56 | 6,934.78 |

The financial records present fairly in all material respects the financial position of Lake Asbury Junior School as of June 30, 2018, and the results of its operations and cash flow for the year then ended.

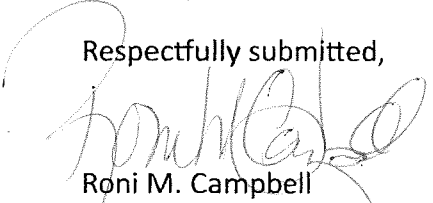
The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

- A. Bookkeeper initial responsibility
 1. Three (3) of 543 checks contained only one signature and two (2) were not dated. Page 35, Internal Accounts Manual
 2. Two (2) checks issued for a restricted expenditure (personal membership) from a non-trust account. Page 29, Internal Accounts Manual
 3. Two (2) checks sampled were issued based on check requisitions signed by someone other person responsible for activity account. One check in sample was issued without signed contract and approved county contract review form. Page 35, Internal Accounts Manual
 4. The official receipt range was not shown in Note area of General Ledger Transfer from 991 to 992 as policy requires. Page 18, Internal Accounts Manual
- B. Teacher/coach/sponsor initial responsibility
 1. On five (5) of sixty five (65) 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 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
 3. Two (2) of nine (9) recapped fundraisers sampled were not supported by the EPES accounting system. Page 12, Internal Accounts Manual
 4. Funds collected for "FBLA Dues" (3201) totaled \$450.00 and \$360.00 was expended for "Membership" resulting in \$90.00 profit. Funds collected for "Lost Books" (3900) totaled \$183.00 and zero was expended for books, resulting in a profit of \$183.00. Funds collected for "Summer Reading Book Sales" (3900) totaled \$100.00 and zero was expended for books, resulting in a profit of \$100.00. Funds collected for "Baseball Apparel" (1141) totaled \$1,125.00 and \$747.00 was expended for "Tees and Hoodies", resulting in a profit of \$378.00. Funds collected for "Technology Fees/Dues" (3179) totaled \$1,115.00 and \$570.00 was expended for "Affiliation Fee", resulting in a profit of \$545.00. A fundraiser application should have been executed for each. 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 6, 2018

Dear School Board Members:

This letter is in response to the audit findings for the 2017-2018 year. LAJH will strive to make all necessary changes from the date of the findings/report for the 18-19 school year as well as future school years.

- Exception A #1: Every effort will be made to ensure all checks contain two signatures and are dated.
- Exception A #2: Bookkeeper will ensure checks for a restricted expenditure such as band and chorus for FMAE will not be issued from a non-trust account.
- Exception A #3: Bookkeeper will ensure checks will not be issued if the check requisition is signed by someone other than the person responsible for the activity account and that checks will not be issued without a signed contract and approved county contract review form.
- Exception A #4: Bookkeeper will ensure the note section is complete and for all check and official receipts as required by the Internal Accounts Manual. New procedures are in place.
- 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/sponsors will be reminded of the policies concerning revenue and turning in funds on the same day collected as required by policy.
- Exception B #3: Bookkeeper will also ensure that all fundraiser recaps will be supported by the EPES accounting system.
- Exception B #4: All funds collected that result in a profit will have completed fundraiser forms submitted per the SBCC Employee Handbook.

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

Sincerely,

Becky Murphy, Principal

LAKESIDE ELEMENTARY SCHOOL AUDIT

March, 2019

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, 2018.

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 \$21,194.72 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|---------------------|
| Cash/Bank | <u>\$ 21,194.72</u> |
| Total funds | \$ 21,194.72 |

During the financial review period, the total receipts equaled \$70,091.69 and the total expenditures equaled \$74,098.28 for a total of \$144,189.97.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$ 86,454.07 | \$ 70,091.69 | \$ -16,362.38 |
| Disbursements | 91,813.79 | 74,098.28 | -17,715.51 |
| Cash/Bank Balance | 25,201.31 | 21,194.72 | - 4,006.59 |

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, 2018, 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 (donation) from non-trust accounts. Page 29, Internal Accounts Manual
2. Two (2) of 209 checks contained only one signature. Page 35, Internal Accounts Manual
3. Seven (7) Activity Account Transfers reviewed were not signed by teacher/coach/sponsor responsible for Activity Account. Page 49-51 Internal Accounts Manual
4. Teacher Receipt Book number #186 was not signed out by receiving teacher/coach/sponsor. Page 18, Internal Accounts Manual

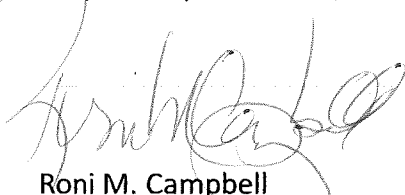
B. Teacher/coach/sponsor

1. On three (3) of the three (3) fundraiser recaps reviewed that required 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 Lakeside 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, faint circular stamp or watermark.

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



Lakeside Elementary

2752 Moody Avenue
Orange Park, Florida 32073
Phone: (904) 336-1675 / Fax: (904) 336-1677
Website: www.oneclay.les

Dawn Wolfe
Principal

Christy Fowler
Assistant Principal

March 11, 2019

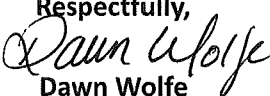
To the Clay County School Board

This letter is in response to Lakeside Elementary's 2018 school audit. The following are the corrective actions that will take place in regards to discrepancies that were found during the audit.

- 1. Two checks were issued for Restricted Expenditures(donations) from non-trust accounts.**
 - a. Principal and bookkeeper reviewed P.29 of the Internal Accounts Manual to clarify process for restricted expenditures. Any future donations will be drafted from the Donation Trust Account (4255)**
- 2. Two of 209 checks only contained one signature.**
 - a. Principal and bookkeeper reviewed P.35 of the Internal Accounts Manual to clarify the process for signing checks. Principal and bookkeeper will work together to ensure that two signatures are on each check that is written.**
- 3. Seven Activity Account Transfers were not signed by teacher/coach/sponsor responsible for Activity Account.**
 - a. Principal and bookkeeper reviewed P. 49-51 of the Internal Accounts Manual to clarify procedure for this process. New procedure will be established that includes Beginning of the Year checklist for teachers that includes an item that addresses this. This checklist will be reviewed by Principal and Assistant Principal.**
- 4. Teacher Receipt Book #186 not signed out by receiving teacher/coach/sponsor.**
 - a. Principal and bookkeeper reviewed P.18 of the Internal Accounts Manual for clarification of procedures. Sign out log will be kept with receipt books to ensure signatures are completed as books are being handed out.**

5. Three fundraiser recaps that required inventory information, that information was missing.

- a. Principal and bookkeeper reviewed P.11 of the Internal Accounts manual for clarification of the procedure. A new checklist is being created for those individuals/groups that sponsor a fundraiser. This item will be included on the checklist to ensure all procedures for a fundraiser will be completed.

Respectfully,

Dawn Wolfe
Principal

LAKESIDE JUNIOR HIGH SCHOOL AUDIT

March, 2019

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, 2018.

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 \$123,346.50 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|----------------------|
| Cash/Bank | \$ <u>123,346.50</u> |
| Total funds | \$ 123,346.50 |

During the financial review period, the total receipts equaled \$192,328.41 and the total expenditures equaled \$186,038.56 for a total of \$378,366.97.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$227,880.24 | \$192,328.41 | \$ -35,551.83 |
| Disbursements | 237,250.87 | 186,038.56 | -51,212.31 |
| Cash/Bank Balance | 117,056.65 | 123,346.50 | 6,289.85 |

The financial records present fairly in all material respects the financial position of Lakeside Junior High School as of June 30, 2018, 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 (2 personal membership and 2 donation) from non-trust accounts. Page 29, Internal Accounts Manual
2. Two (2) of 503 checks contained only one signature. Page 35, Internal Accounts Manual
3. Multiple checks in sample were issued based on check requisitions signed by someone other than person responsible for activity account and Internal Account Purchase Orders were incomplete. Pages 33 -35, Internal Accounts Manual

B. Teacher/coach/sponsor initial responsibility

1. On sixteen (16) of 51 checks in sample, purchases were made without prior written approval as required. Page 33, Internal Accounts Manual and Page 11, SBCC Employee Handbook
2. Eight (8) of forty seven (47) recapped fundraisers sampled were not supported by entries in EPES accounting system and on eight (8) of nine (9) which required inventory information, it was missing. Page 11, Internal Accounts Manual
3. 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
4. Funds collected for "Uniform" (1122) totaled \$2,507.00 and \$1,601.00 was paid to vendor, resulting in \$906.00 profit. Funds collected for "Cross Country Shirts" (1157) totaled \$300.00 and \$252.00 was paid to vendor, resulting in \$48.00 profit. A fundraiser application should have been executed for each. Page 11, SBCC Employee Handbook

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

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

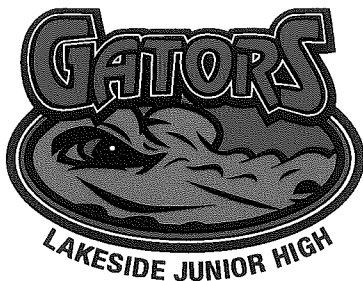
Respectfully submitted,



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

Hope Davis, Assistant Principal

March 12, 2019

To: Clay County School Board

Re: Lakeside Junior High Audit FY2018 Final Audit

In response to the FY18 Lakeside Junior High School Final Audit:

Bookkeeper Initial Responsibility

1. Procedures for Restricted Expenditures have been implemented for the FY19 school year.
2. Bookkeeper and Principal will work to ensure all signatures are provided on checks.
3. Procedures for check requisitions and internal purchase orders signed by the person responsible for the activity account have been implemented for the FY19 school year.

Teacher/Coach/Sponsor Initial Responsibility

1. Additional trainings will be conducted for teachers/coaches/sponsors on the rules and procedures for purchases. Also, the bookkeeper will email the teacher/coach/sponsor and copy the principal when the purchases were made without prior written approval.
2. Additional trainings will be conducted for teachers/coaches/sponsors on the rules and procedures on filling out the recapped part of the fundraisers.
3. Additional trainings will be conducted for teachers/coaches/sponsors on the rules and procedures for collecting money/funds the same day. Also, the bookkeeper will email the teacher/coach/sponsor and copy the principal when money is not turned in the same day.
4. Additional trainings will be conducted for the teachers/coaches/sponsors when making a profit will need to fill out a fundraiser form.

Wendy Rodgers, Bookkeeper
Lakeside Junior High School

Mallory McConnell, Principal
Lakeside Junior High School

MCRAE ELEMENTARY SCHOOL AUDIT

March, 2019

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, 2018.

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 \$27,288.87 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|------------------|
| Cash/Bank | \$ 17,017.59 |
| Investments | <u>10,271.28</u> |
| Total funds | \$ 27,288.87 |

During the financial review period, the total receipts equaled \$62,462.66 and the total expenditures equaled \$56,211.03 for a total of \$118,673.69.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$ 53,376.68 | \$ 62,462.66 | \$ 9,085.98 |
| Disbursements | 52,095.72 | 56,211.03 | 4,115.31 |
| Cash/Bank Balance | 5,944.95 | 17,017.59 | 11,072.64 |
| Investments | 15,092.29 | 10,271.28 | -4,821.01 |

The financial records present fairly in all material respects the financial position of McRae Elementary School as of June 30, 2018, 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 checks were marked incorrectly for 1099 purposes. Page 71, Internal Accounts Manual
2. Four (4) or six (6) Activity Account Transfers reviewed were not signed by teacher/coach/sponsor responsible for Activity Account. Page 49-51 Internal Accounts Manual
3. On two (2) of fourteen (14) checks reviewed were issued for reimbursements without proof of payment. Pages 33-35, Internal Accounts Manual

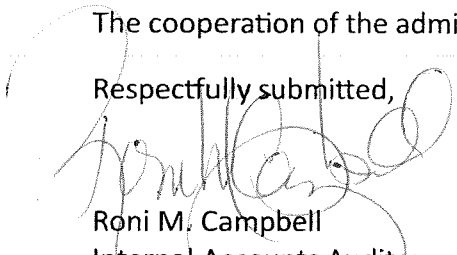
B. Teacher/coach/sponsor

1. On five (5) of 14 checks sampled, purchases were made without prior written approval as required. Page 33, Internal Accounts Manual and Page 11, SBCC Employee Handbook
2. Three (3) of four (4) recapped fundraisers in sample were not supported by the EPES accounting system. On two (2) of the two (2) fundraiser recaps reviewed that required inventory information, it was missing. Page 12, Internal Accounts Manual
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 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

March, 2019

Clay County School Board,

This is a response to the 2018 audit of the internal account for McRae Elementary School.

- A1. The bookkeeper has reviewed all 1099 policies per the Internal Accounts Manual.
- A2. The bookkeeper has reviewed all Activity Account Transfer policies and will apply the knowledge moving forward.
- A3. Bookkeeper has reviewed all reimbursement procedures and will apply knowledge in the future.
- B1. A verbal and written review will take place with faculty and staff in regards to written approval.
- B2. Faculty and staff who sponsor fundraisers will be counseled on recap procedures for fundraisers.
- B3. All faculty and staff who sign out receipt books will be counseled on all Internal Account policies regarding money collection and receipting.

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,

Tammy Winkler
Principal

MIDDLEBURG ELEMENTARY SCHOOL AUDIT

March, 2019

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, 2018.

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 \$15,898.51 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|-----------------|
| Cash/Bank | \$ 9,913.31 |
| Investments | <u>5,985.20</u> |
| Total funds | \$ 15,898.51 |

During the financial review period, the total receipts equaled \$32,332.91 and the total expenditures equaled \$35,132.44 for a total of \$67,465.35.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$ 59,775.21 | \$ 32,332.91 | \$ -27,442.30 |
| Disbursements | 65,108.42 | 35,132.44 | - 29,975.98 |
| Cash/Bank Balance | 12,808.59 | 9,913.31 | - 2,895.28 |
| Investments | 5,889.45 | 5,985.20 | 95.75 |

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, 2018, 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:

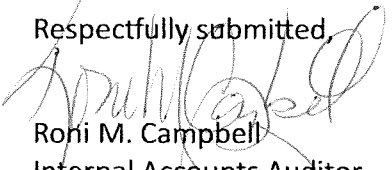
A. Bookkeeper initial responsibility

1. Multiple Activity Account Transfers sampled were signed by someone (Principal) other than person responsible for Activity Account. Page 49 - 51, Internal Accounts Manual
2. Checks were issued for reimbursements without proof of payment. Pages 32 -33, Internal Accounts Manual
3. Fundraiser Log incomplete. Page 11, Internal Accounts Manual

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
904-336-1875

Melissa Wright
Assistant Principal

March 12, 2019

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

This is the response to the Internal Accounts audit for the year ending June 30, 2018 at Middleburg Elementary School.

1. Activity Account Transfer forms will be signed by the teacher, coach or sponsor responsible for the activity account. Funds transferred to meet balance limits will not be returned to activity account until the responsible teacher, coach or sponsor return to work.
2. Administration, faculty and staff are reminded that School Board of Clay County policy requires proof of payment involving a request for reimbursement from an internal account. This procedure is followed by bookkeeper and reminders are shared with the administration, faculty and staff throughout the 2018-2019 school year.
3. Fundraisers at Middleburg Elementary are entered into the Fundraising Log with updates completed throughout the school year. The practice is in place for the 2018-2019 school year at Middleburg Elementary.

Sincerely,



Becky Wilkerson
Principal

MIDDLEBURG HIGH SCHOOL AUDIT

March, 2019

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, 2018.

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 \$376,507.76 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|-------------------|
| Cash/Bank | \$ 150,656.74 |
| Investments | <u>225,851.02</u> |
| Total funds | \$ 376,507.76 |

During the financial review period, the total receipts equaled \$639,705.41 and the total expenditures equaled \$571,059.72 for a total of \$1,210,765.13.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$ 689,910.74 | \$ 639,705.41 | \$ -50,205.33 |
| Disbursements | 774,893.79 | 571,059.72 | -203,834.07 |
| Cash/Bank Balance | 35,323.22 | 150,656.74 | 115,333.52 |
| Investments | 272,538.85 | 225,851.02 | -46,687.83 |

The financial records present fairly in all material respects the financial position of Middleburg High School as of June 30, 2018, 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 two (2) of twelve (12) months the Principal's Monthly Report Packet were not prepared on or before the 15th of the subsequent month . Page 60, Internal Accounts Manual
2. Ten (10) of sixty one (61) Activity Account Transfers reviewed were signed by someone (bookkeeper) other than person responsible for activity account. Page 49 - 51, Internal Accounts Manual
3. Three (3) out of 1026 checks contained only one signature. Page 35, Internal Accounts Manual
4. Two (2) checks were issued for Restricted Expenditures (1 donation and 1 personal membership) from a non-trust account. Page 29, Internal Accounts Manual
5. Two (2) checks in sample were issued based on quote or reservation confirmation only. One (1) check in sample was issued with signed contract and approved county contract review form not included in backup. Four (4) checks in sample were issued without check requisition or Internal Account Purchase Order. Pages 33 – 35, Internal Accounts Manual
6. Multiple checks were issued based on Internal Account Purchase Orders without "Received in Good Order" signed or with "Received in Good Order" signed by bookkeeper rather than responsible teacher/coach/sponsor. Page 35, Internal Accounts Manual
7. Multiple official receipts were missing the fundraiser number in Note section and were entered out of date order. Page 18, Internal Accounts Manual
8. Multiple copies of fundraiser application were not received in district office. Fundraiser Log was incomplete, including thirteen (13) approved fundraisers were not shown at all. Page 11, Internal Accounts Manual
9. School Store Inventory (beginning and ending) not dated, not signed by two individuals and not signed "received" by Principal. Pages 64 - 67, Internal Accounts Manual

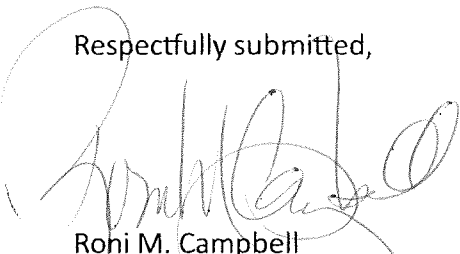
B. Teacher/coach/sponsor initial responsibility

1. On 18 of 119 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. Sales Tax exemption was requested when not paying with school check. Consumer's Certificate of Exemption, DR-14, Chapter 212, Florida Statutes
3. On multiple occasions teacher receipts sampled were edited rather than voided and another issued. Page 17, Internal Accounts Manual

4. Eight (8) Monies Collected Forms sampled showed collection for something different than shown on teacher receipt. Page 17, Internal Accounts Manual
5. On many occasions in sample (over 25) funds were not turned into bookkeeper same day as collected as policy requires. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
6. Six (6) of twenty-nine (29) recapped fundraisers sampled were not supported by entries in EPES accounting system and another two (2) I was unable to determine if supported. On one (1) which required inventory information it was missing, expected a 50% profit actual only 38.8%, an inventory provides a complete picture. Page 11, Internal Accounts Manual
7. Funds collected for "uniform" (2200) totaled \$1,097.00 and \$1,074.70 was paid to vendor, resulting in \$16.40 profit. Funds collected for "Pink Shirts" (1116) totaled \$120.00 and zero was expended, resulting in \$120.00 profit. Funds collected for "food at event" (3206) totaled \$252.00 and zero was expended, resulting in \$252.00 profit. Funds collected for "Lost Books" (3900) totaled \$396.90 and zero was expended for books, resulting in a \$396.90 profit. Funds collected for "Cheer Uniform" (1200) totaled \$500.00 and \$395.95 was expended, resulting in a profit of \$104.05. Funds collected for "Dues" (3205) totaled \$4,840.00 and \$2600.00 was expended, resulting in a profit of \$2,240.00. A fundraiser application should have been executed for each. Page 11, SBCC Employee Handbook
8. Multiple items shown as "NAF" were not sold at cost as indicated by the fact more was expended than collected. For example, funds collected for "Competition fee theatre" (3505) totaled \$2,685.00 and \$2,920.00 was paid to vendor, loss of \$235.00. Another example, funds collected for "Piano Book" totaled \$68.00 and \$72.11 paid to vender, loss of \$4.11. If "sold at cost" a loss should not result. 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

3750 County Road 220 Middleburg, FL 32068

Phone: (904) 336-8075

Fax: (904) 336-8077

Roger Dailey
Principal

Justin Williams
Vice Principal

Stephanie Palmer
Assistant Principal

Scott Thomas
Assistant Principal

W. Alan Powers
Athletic Director

3/12/19

Members of the School Board of Clay County, Florida

In response to the 2018 Middleburg High School Internal Accounts Audit, the following items will be addressed to improve our audit for the future.

Process the monthly Principal's Report packet prior to the 15th of the following month.

Transfers will be signed by appropriate person.

Maintain 2 signatures on all checks.

Restricted expenditures will be paid from appropriate accounts.

Signed contract review and contract will be attached.

Received in good order will have appropriate signatures.

Fundraiser numbers will be listed on money collected forms.

Fundraiser log will be maintained.

School store inventory will be kept current with 2 signatures as well as the principal signature.

Teachers will receive prior written approval.

Teacher receipts will be voided and reissued.

Receipts and money collected forms will have consistent descriptions of items.

Money will be turned in daily.

Inventories will be maintained on fundraisers, if needed.

Fundraiser numbers will be obtained when needed.

Faculty and Staff have been reminded of proper School Board Policies and procedures.

Respectfully,

Roger Dailey
Principal

MONTCLAIR ELEMENTARY SCHOOL AUDIT

March, 2019

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, 2018.

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 \$25,547.26 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|-----------------|
| Cash/Bank | \$ 23,507.34 |
| Investments | <u>2,039.92</u> |
| Total funds | \$ 25,547.26 |

During the financial review period, the total receipts equaled \$69,658.31 and the total expenditures equaled \$71,837.98 for a total of \$141,496.29.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$ 70,041.51 | \$ 69,658.31 | \$ -383.20 |
| Disbursements | 65,084.43 | 71,837.98 | 6,753.55 |
| Cash/Bank Balance | 25,719.65 | 23,507.34 | -2,212.31 |
| Investments | 2007.28 | 2,039.92 | 32.64 |

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, 2018, 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. Multiple checks were marked incorrectly for 1099 purposes. Page 71, Internal Accounts Manual
3. One (1) check was issued for Restricted Expenditure (donation) from non-trust accounts. Page 29, Internal Accounts Manual
4. No copies of initially approved fundraiser applications were received in district office. Page 11, Internal Accounts Manual
5. Check numbers 9647 and 9648 not available for audit and check number 9622 not shown in EPES accounting system. Pages 33 - 35, Internal Accounts Manual

C. Teacher/coach/sponsor responsibility

1. Multiple teacher receipts were edited rather than voided and another issued Page 17, Internal Accounts Manual
2. Tickets were not used for Chorus Concert, however approved fundraiser application indicates "admission" was charged, as policy requires. Monies collected were called "donations". Pages 17 and 18, Internal Accounts Manual
3. One (1) of five (5) recapped fundraisers in sample was not supported by the EPES accounting system. On two (2) of two (2) recapped fundraiser applications sampled that required inventory information, it was missing. One (1) occasion when inventory section was not completed the recap indicated a loss. Completion of the inventory section may provide the complete picture. Page 11, Internal Accounts Manual
4. One (1) fundraiser reviewed showed a large number (150 of 532) t-shirts were "Given away", receipt of which was not acknowledged. Page 11, Internal Accounts Manual
5. Funds collected for "All County T-shirts" (2200) totaled \$810.00 and \$765.00 was paid to vendor, resulting in \$45.00 profit. Funds collected for "Recorders" (2200) totaled \$156.00 and zero was expended, resulting in a profit of \$156.00. Funds collected for

Montclair Elementary School

Page 3

"Turkey Feast" (3102) totaled \$68.00 and zero was expended, resulting in a profit of \$68.00. Funds collected for "Third Grade T-shirts" (3103) totaled \$430.00 and \$376.00 was expended resulting in a \$54.00 profit. Funds collected for "First Grade T-shirts" (3101) totaled \$430.00 and \$300.00 was expended resulting in a \$130.00 profit. Funds were collected for "Christmas Party Deposit" and "Hospitality Dues". A fundraiser application should have been executed for all of these fundraisers. Page 11, SBCC Employee Handbook

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, faint circular stamp or watermark.

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

March 13, 2019

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

Clay County School Board-

This is in response to the noted items in Montclair Elementary School's annual audit for the fiscal year ending June 30, 2018.

A. Principal Initial Responsibility:

1. The Principal will ensure that he opens and initials all bank statements on a monthly basis. In addition the bookkeeper will double check that the principal's initials are on the bank statement when he hands in back to her.

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 continue to make every effort to identify all checks that should be marked for 1099 purposes.
3. The Bookkeeper will make sure that Restricted Expenditures are only paid out of trust accounts, as stated in the Internal Account Manual.
4. The Bookkeeper will make sure that Fundraiser Forms are sent to the County Office in a timely manner once the Principal has signed them.
5. The Bookkeeper will make sure that all checks are available for audit and in the EPES system.

C. Teacher/Coach/Sponsor Initial Responsibility

1. The Bookkeeper will remind all Teacher/Sponsors that if they make a mistake on an official receipt they must void the receipt and not edit it.

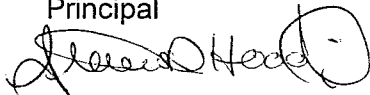
2. The Bookkeeper will remind Teachers/Sponsors when collection admission, it cannot be considered a donation and they must issue tickets. They must follow the Internal Accounts Manual on Ticket Sales.
3. The Bookkeeper has gone over the Fundraiser forms in depth with the Teacher/Sponsors and reiterated that the inventory section must be filled out.
4. The Bookkeeper has reminded the Teacher/Sponsors that when giving away items they must have the items signed for.
5. Bookkeeper will remind all Teachers/Sponsors any time there is going to be a profit of any kind, a fundraiser form must be filled out.

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, 2019

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, 2018.

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 \$247,871.66 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|-------------------|
| Cash/Bank | \$ 104,095.63 |
| Investments | <u>143,776.03</u> |
| Total funds | \$ 247,871.66 |

During the financial review period, the total receipts equaled \$855,512.66 and the total expenditures equaled \$845,020.49 for a total of \$1,700,533.15..

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$ 842,141.73 | \$ 855,512.66 | \$ 13,370.93 |
| Disbursements | 859,857.67 | 845,020.49 | - 14,837.18 |
| Cash/Bank Balance | 195,581.43 | 104,095.63 | - 91,485.80 |
| Investments | 41,798.06 | 143,776.03 | 101,977.97 |

The financial records present fairly in all material respects the financial position of Oakleaf High School as of June 30, 2018, 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 1267 checks contained only one signature. Page 35, Internal Accounts Manual
2. Note incomplete on one check sample, check was approved for "Sam's Dance Food" yet a \$50.00 gift card was purchased. Gift card was not included in Note section of check. Page 33, Internal Accounts Manual
3. Multiple copies of fundraiser applications were not received in district office as policy requires and Fundraiser Log was incomplete. Page 11, Internal Accounts Manual
4. Parking decals (# 551-571) sold but were not shown on Master Ticket Inventory or Ticket Disbursements Sheet, multiple Ticket Disbursement Sheets (26 of 47) were not signed by bookkeeper and athletic tickets were not signed out on Ticket Disbursement Sheets (21). Pages 52 – 55, Internal Accounts Manual

B. Teacher/coach/sponsor initial responsibility

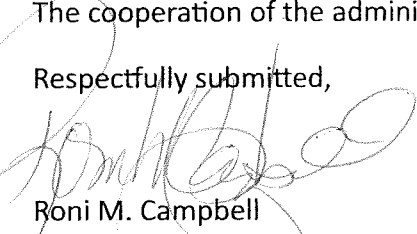
1. On multiple (9) checks in sample purchases were made without prior written approval as policy requires. Page 33, Internal Accounts Manual and Page 11, SBCC Employee Handbook
2. One check was approved for "Sam's Dance Food" yet a \$50.00 gift card was purchased. Page 33, Internal Accounts Manual
3. On many (35) occasions in sample, funds were not turned in same day collected as policy requires. On three (3) occasions in sample teacher receipts were issued yet funds did not appear in activity accounts (3130 and 3614). Page 17 & 18, Internal Accounts Manual and Page 11, SBCC Employee Handbook
4. On multiple occasions in sample teacher receipts were edited rather than voided and another issued and not dated. Page 17, Internal Accounts Manual
5. One teacher receipt book (#24) was not available for audit as it was not returned to bookkeeper. Page 18, Internal Accounts Manual
6. Eleven (11) of nineteen (19) 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 or incomplete. One (1) which required inventory information and it was missing, expected a 75% profit and actual only 26%, an inventory provides a complete picture. Page 12, Internal Accounts Manual
7. One fundraiser application (3302) indicated that shirts being sold were leftover from prior year, yet check issued to vendor for \$442.00 for shirts and only \$50.00 was deposited with bookkeeper for shirts. Page 12, Internal Accounts Manual
8. Funds collected for "Senior Jacket" (2160) totaled \$700.00 and \$426.87 was paid to vendor, resulting in \$273.13 profit. Funds collected for "Transportation" (2160) totaled \$325.00 and \$300.00 was paid to vendor, resulting in \$25.00 profit. Funds collected for "Dance Clinic"

(2160) totaled \$100.00 and \$50.98 was paid to vendor, resulting in \$49.02 profit. Funds collected for "Cheer Uniform" (1200) totaled \$27,939.39 and \$26,687.02 was paid to vendor, resulting in \$1,252.37 profit. Funds collected for "DCF Testing Fee" (3147) totaled \$1,746.50 and \$1,704.00 was paid to vendor, resulting in \$42.50 profit. Funds collected for "Planner" (5132) totaled \$30.00 and zero was expended, resulting in \$30.00 profit. Funds collected for "FSSC Conference Fee" (3302) totaled \$3,530.00 and \$3,356.94 was paid to vendor, resulting in \$173.06 profit. Funds collected for "Autism Shirts" (1107) totaled \$399.00 and \$327.42 was paid to vendor, resulting in \$71.58 profit. Funds collected for "State Conference Fee" (3210) totaled \$1,156.00 and \$1,040.00 was paid to vendor, resulting in \$116.00 profit. Funds collected for "Senior T's" (3279) totaled \$270.00 and \$224.70 was paid to vendor, resulting in \$45.30 profit. A fundraiser application should have been executed for each. 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,



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



OAKLEAF HIGH SCHOOL



Treasure Pickett – Principal
Ivin Gunder, Vice Principal - Matthew Boyack - Assistant Principal
Amanda Stilianou - Assistant Principal
Christina Thompson - Assistant Principal
4035 Plantation Oaks Boulevard • Orange Park, Florida 32065
Phone: (904) 336-8375 • Fax (904) 336-8377 • Website: <http://ohs.oneclay.net>

March 11, 2019

School Board of Clay County
Internal Accounts Audit
School Board of Clay County, Florida

Dear Board Members,

This letter is in response to the audit report for Oakleaf High School for the fiscal year ended June 30, 2018.

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

- The bookkeeper will verify that all checks have two signatures on them before mailing them out.
- The bookkeeper will stress to the coach/sponsor that only items listed on check requisition can be purchased.
- The bookkeeper will work to ensure that all copies of fundraiser applications are sent to the district office.
- The bookkeeper will ensure that all ticket procedures are followed.
- 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 purchases made.
- We have stressed the importance of turning money in to the bookkeeper in a timely manner. In regards to the 3 occasions that receipts were issued yet funds did not appear in activity account, on 2 occasions (3130) the cash received that day was more than what the monies collected forms added up to therefore the money was put in the safe and has been held there since that day. The money has since been deposited now that we know who it belongs to. On 1 occasion (3614) a duplicate receipt was issued by the club sponsor and guidance secretary.

- 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 to the faculty and staff the importance of keeping track of and turning in all receipt books in a timely manner. However, the receipt book in question has since been found and turned in.

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,

A handwritten signature in cursive script, reading "Treasure Pickett". The signature is fluid and elegant, with a long horizontal flourish extending to the right.

Treasure Pickett
Principal
Oakleaf High School

Cc: Roni Campbell, Internal Accounts Auditor, CCSB
Michelle Skeen, Bookkeeper, OLHS

OAKLEAF JUNIOR HIGH SCHOOL AUDIT

March, 2019

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, 2018.

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 \$122,763.48 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|------------------|
| Cash/Bank | \$ 112,264.68 |
| Investments | <u>10,498.80</u> |
| Total funds | \$ 122,763.48 |

During the financial review period, the total receipts equaled \$265,885.34 and the total expenditures equaled \$280,451.18 for a total of \$546,336.52.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$315,459.77 | \$265,885.34 | \$ -49,574.43 |
| Disbursements | 307,340.30 | 280,451.18 | -26,889.12 |
| Cash/Bank Balance | 126,998.46 | 112,264.68 | -14,733.78 |
| Investments | 10,330.86 | 10,498.80 | 167.94 |

The financial records present fairly in all material respects the financial position of Oakleaf Junior High School as of June 30, 2018, 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) check in sample was issued for reimbursement without proof of payment, multiple checks were issued with incomplete backup, including one (1) with the signed contract and approved county contract review form not included in backup. Multiple check requisitions were edited and not initialed. Pages 33 – 35, Internal Accounts Manual
2. Multiple copies of fundraiser applications were not received in district office Page 11, Internal Accounts Manual and Page 11, SBCC Employee Handbook

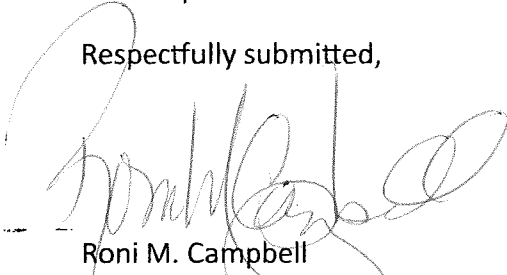
B. Teacher/coach/sponsor initial responsibility

1. Eight (8) of 118 checks sampled, purchases were made without prior written approval as required. Page 33, Internal Accounts Manual and Page 11, SBCC Employee Handbook
2. Checks were issued for watch and 75 (\$750.00) shirts. Signatures of the recipients of watch and shirts not obtained. Page 35, Internal Accounts Manual
3. On multiple occasions teacher receipts were not written when policy requires and edited rather than voided and another issued. Page 17, Internal Accounts Manual
4. One (1) of eleven (11) fundraiser application recaps reviewed were not supported by entries in EPES accounting system. Page 11, Internal Accounts Manual
5. 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 over \$400.00 for 36 days. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
6. Funds collected for "Spirit Pack" (1101) totaled \$1,925.00 and zero was expended, resulting in \$1,925.00 profit. Funds collected for "Planner" (5100) totaled \$154.75 and zero was expended, resulting in a profit of \$154.75. A fundraiser application should have been executed for each. Page 11, SBCC Employee Handbook

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



Oakleaf Junior High School

**4085 Plantation Oaks Blvd.
Orange Park, FL 32065**

**Kristin Rousseau, Principal
Christy Graham, Vice - Principal
Kathryn Green, Assistant Principal**

March 13, 2019

Dear School Board Members of the Clay County School District,

In regard to the 2018 Oakleaf Junior High Audit, here are the following responses to the items listed:

A. Bookkeeper initial responsibility

- 1. One (1) check in sample was issued for reimbursement without proof of payment, multiple checks were issued with incomplete backup, including one (1) with the signed contract and approved county contract review form not included in backup. Multiple check requisitions were edited and not initialed. Pages 33 – 35, Internal Accounts Manual**

Bookkeeper will be more vigilant with collecting copies of bank statements in the future and will make it a point to include copy of contract review forms with check requisition.

- 2. Multiple copies of fundraiser applications were not received in district office Page 11, Internal Accounts Manual and Page 11, SBCC Employee Handbook**

We are working to improve on the collection of fundraiser forms from staff. Professional Development was given at the beginning of the year covering these procedures.

B. Teacher/coach/sponsor initial responsibility

- 1. Eight (8) of 118 checks sampled, purchases were made without prior written approval as required. Page 33, Internal Accounts Manual and Page 11, SBCC Employee Handbook**

We have been working to improve prior approval for all purchases throughout the building by repeated request and reminders to staff. Professional Development was given at the beginning of the year covering these procedures.

- 2. Checks were issued for watch and 75 (\$750.00) shirts. Signatures of the recipients of watch and shirts not obtained. Page 35, Internal Accounts Manual**

It is noted all merchandise requires a signature when awarded to staff and students. We have included this in staff newsletter and emails and will continue to work to improve.

- 3. On multiple occasions teacher receipts were not written when policy requires and edited rather than voided and another issued. Page 17, Internal Accounts Manual**

We will continue to remind staff that receipts must be issued for all monetary transactions and must not be altered.

- 4. One (1) of eleven (11) fundraiser application recaps reviewed were not supported by entries in EPES accounting system. Page 11, Internal Accounts Manual**

We are working to review for accurate information on all forms.

- 5. 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 over \$400.00 for 36 days. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook**

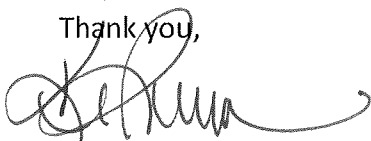
The Principal and the Bookkeeper will continue to remind the faculty and staff that no money should be held overnight. The Bookkeeper sends reminders weekly. Professional Development was given at the beginning of the year covering these procedures. In the item referred to in #5, individual conversations about guidelines are necessary.

- 6. Funds collected for "Spirit Pack" (1101) totaled \$1,925.00 and zero was expended, resulting in \$1,925.00 profit. Funds collected for "Planner" (5100) totaled \$154.75 and zero was expended, resulting in a profit of \$154.75. A fundraiser application should have been executed for each. Page 11, SBCC Employee Handbook**

It is noted that a fundraiser application should be completed for all money collected. Our Bookkeeper and administrative staff will continue to post reminders regularly and work on individual accountability in this matter.

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

Thank you,



Kristin Rousseau
Principal

OAKLEAF VILLAGE ELEMENTARY SCHOOL AUDIT

March, 2019

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, 2018.

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 \$68,631.91 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|---------------------|
| Cash/Bank | \$ <u>68,631.91</u> |
| Total funds | \$ 68,631.91 |

During the financial review period, the total receipts equaled \$166,469.25 and the total expenditures equaled \$156,990.50 for a total of \$323,459.75.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$ 152,016.74 | \$ 166,469.25 | \$ 14,452.51 |
| Disbursements | 153,680.68 | 156,990.50 | 3,309.82 |
| Cash/Bank Balance | 59,153.16 | 68,631.91 | 9,478.75 |

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, 2018, 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 . Page 60, Internal Accounts Manual
2. Fundraiser Application Log incomplete. Page 11, Internal Accounts Manual
3. One (1) check was issued for Restricted Expenditures (donation) from a non-trust account. Page 29, Internal Accounts Manual

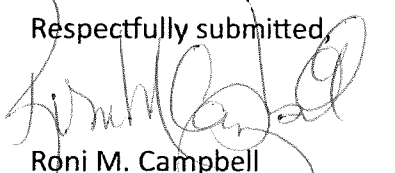
B. Teacher/coach/sponsor initial responsibility

1. On nine (9) of 21 checks sampled purchases were made without prior written approval as required. Page 33, Internal Accounts Manual and Page 11, SBCC Employee Handbook
2. Four (4) of 13 recapped fundraisers were not supported by entries in EPES accounting system and on five (5) of six (6) that required inventory information, it was missing. Page 11, Internal Accounts Manual
3. One (1) occasion in sample, funds were not turned in same day collected as policy requires, funds held over 3 weeks. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
4. Multiple teacher receipts were edited rather than voided and another issued, not written when required and not dated, dated incorrectly or date incomplete. Multiple white (original) copies of teacher receipt were left in Teacher Receipt Book (#65). Page 17, 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

March 8, 2019

RE: School Year 2017-2018 Internal Accounts Audit

To Members of the School District of Clay County Board;

Thank you for performing a thorough audit of our internal accounts for the 2017-2018 school year.

Oakleaf Village Elementary strives to follow the guidelines provided to us in the Internal Accounts Manual for Clay County Schools. We appreciate your diligence in reporting any deficiencies in record keeping and providing a list of areas that need improvement. We assure Clay County District Schools that any deficiencies reported to us have been reviewed and efforts are being made to improve those areas immediately including:

- Review and revision of the Bookkeeper's procedures and processes
- Enhanced training of teachers/coaches/sponsors

We were pleased that you noted that generally our records were "...in good order and the management of internal funds by the Principal of Oakleaf Village Elementary was good."

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

Sincerely,

Tracey Kendrick
Principal

ORANGE PARK ELEMENTARY SCHOOL AUDIT

February, 2019

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, 2018.

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 \$38,278.68 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|---------------------|
| Cash/Bank | \$ <u>38,278.68</u> |
| Total funds | \$ 38,278.68 |

During the financial review period, the total receipts equaled \$72,594.59 and the total expenditures equaled \$72,663.39 for a total of \$145,257.98.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$ 84,474.59 | \$ 72,594.59 | \$ -11,880.00 |
| Disbursements | 88,310.45 | 72,663.39 | -15,647.06 |
| Cash/Bank Balance | 38,347.48 | 38,278.68 | - 68.80 |

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, 2018, 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 . Page 60, Internal Accounts Manual

B. Teacher/coach/sponsor initial responsibility

1. Multiple teacher receipts were edited rather than voided and another issued. Page 17, Internal Accounts Manual
2. On one (1) of three (3) fundraisers sampled 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 11, 2019

Dear Clay County School Board Members,

This letter is in response to the audit report of the Internal Funds of Orange Park Elementary for year ending June 30, 2018. Steps have been taken to correct the items noted in our audit for 2017-2018

Bookkeeper initial responsibility:

1. In reference to 1 out of 12 Principal's Monthly Report Packet not prepared on or before the 15th of the subsequent month. This report was completed on the 16th due to a family emergency. The bookkeeper will ensure this report is prepared on or before the 15th of the month and ensure everything is available to prepare this report in her absence

Teacher/coach/sponsor initial responsibility:

1. In reference to multiple teacher receipts being edited rather than voided and new receipts issued: The bookkeeper will continue training and review that receipts are to be voided if edits are needed and a new receipt issued. The bookkeeper will also provide individual training as needed.
2. On 1 of 3 fundraisers sampled not having required inventory information. The bookkeeper will continue training and review the fundraising form before start of fundraiser and before completion of recap.

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

Respectfully,

Carole McCullough

A handwritten signature in cursive script that reads "Carole McCullough". The signature is fluid and elegant, with a large loop at the end of the last name.

Principal Orange Park Elementary

ORANGE PARK HIGH SCHOOL AUDIT

March, 2019

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, 2018.

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 \$166,610.48 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|-------------------|
| Cash/Bank | \$ 63,935.61 |
| Investments | <u>102,674.87</u> |
| Total funds | \$ 166,610.48 |

During the financial review period, the total receipts equaled \$534,152.23 and the total expenditures equaled \$549,559.65 for a total of \$1,083,711.88.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$ 541,426.12 | \$ 534,152.23 | \$ - 7,273.89 |
| Disbursements | 538,958.00 | 549,559.65 | 10,601.65 |
| Cash/Bank Balance | 31,639.68 | 63,935.61 | 32,295.93 |
| Investments | 150,378.22 | 102,674.87 | - 47,703.35 |

The financial records present fairly in all material respects the financial position of Orange Park High School as of June 30, 2018, 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. Accounts Payable List for the end of the year did not contain \$1,950.00 for "Summer School and Algebra I Boot Camp Fees". Page 60, Internal Accounts Manual
2. Tickets were grouped together by color on the Master Ticket Inventory. Parking Decals were not shown on Master Ticket Inventory nor Ticket Disbursement Sheets. Pages 52 – 55, Internal Accounts Manual

B. Teacher/coach/sponsor initial responsibility

1. On six (6) of 149 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 teacher receipts were not written when required, edited rather than voided and another issued and incomplete or incorrect. Page 17, Internal Accounts Manual
3. On thirty two (32) of 139 Official Receipts sampled funds were not turned into bookkeeper same day as collected as policy requires. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
4. One fundraiser (#30) expected profit of 54% and even though inventory sold out, actual profit was only 37.6%. On another (#34) expected profit of 50% and even though inventory sold out, actual profit was only 33.3%. Page 12, Internal Accounts Manual
5. Seven (7) of seventy one (71) recapped fundraisers sampled were not supported by entries in EPES accounting system and on two of twenty six (26) which required inventory information it was incomplete. Page 11, Internal Accounts Manual
6. One (1) fundraiser reviewed showed a large number (40 of 327) discount cards were "Given away", receipt of which was not acknowledged. Another fundraiser reviewed showed a large number (62 of 72) hats were "Given away", receipt of which was not acknowledged. Thirty eight (38) of 100 decals were unaccounted for. Page 11, Internal Accounts Manual

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 bookkeeper is acknowledged and appreciated.

Respectfully submitted,



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



ORANGE PARK HIGH SCHOOL

"HOME OF THE RAIDERS"

CLAYTON B. ANDERSON
Principal

March 13, 2019

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

School Board Members,

The exceptions on the OPHS FY18 audit report have been reviewed by my new bookkeeper, Dena McNider. These items occurred prior to her arrival October 2018. She has found the following and will be sure that these items are corrected and do not occur in the future.


A. Bookkeeper initial responsibility

1. In the future, the AP list for the EOY will contain all required information.
2. The School Secretary who maintains and distributes parking decals was not aware of the Master Ticket Inventory Sheet. This is her second year of having this responsibility. She has been given the sheet to complete for FY 19 and thereafter.

B. Teacher/coach/sponsor initial responsibility

Items 1 through 6 will be discussed with faculty and staff to ensure proper business practices are followed as per the Internal Accounts Manual.

Sincerely,



Clayton Anderson
Principal

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

"An Equal Opportunity Employer"

ORANGE PARK JUNIOR HIGH SCHOOL AUDIT

March, 2019

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, 2018.

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 \$97,024.07 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|---------------------|
| Cash/Bank | \$ <u>97,024.07</u> |
| Total funds | \$ 97,024.07 |

During the financial review period, the total receipts equaled \$176,366.27 and the total expenditures equaled \$138,453.27 for a total of \$314,819.54.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$ 146,397.55 | \$ 176,366.27 | \$ 29,968.72 |
| Disbursements | 149,462.45 | 138,453.27 | -11,009.18 |
| Cash/Bank Balance | 17,881.08 | 97,024.07 | 79,142.99 |
| Investments | 41,229.99 | 0.00 | -41,229.99 |

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, 2018, 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. Twelve (12) of thirty (30) Activity Account Transfers reviewed were signed by someone (Principal) other than person responsible for activity account. Page 49 - 51, Internal Accounts Manual
- B. Teacher/coach/sponsor initial responsibility
 - 1. On two (2) of 50 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 (1) of eleven (11) fundraiser application recaps reviewed was not supported by entries in EPES accounting system. On one (1) of eight (8) 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 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

Tyler Wood
Assistant Principal

Justin Faulkner
Principal

Janice Tucker
Assistant Principal

March 9, 2019

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

Dear Members of the School Board:

Please accept this letter as my response to the Internal Accounts audit for the 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.

The Internal Accounts Manual was reviewed with the Bookkeeper concerning Activity Accounts Transfers and further transfers will be signed by the sponsor of the activity account and not the principal. The School Board of Clay County Employee Handbook was also reviewed and it has been reiterated to sponsors that prior written approval is required on all purchases. Also reviewed in the Internal Accounts Manual and reiterated to sponsors is that all fundraiser application recaps must support the entries in the EPES accounting system along with providing all inventory information on fundraisers.

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,



Justin Faulkner
Principal

PATERSON ELEMENTARY SCHOOL AUDIT

March, 2019

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, 2018.

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 \$80,007.55 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|---------------------|
| Cash/Bank | \$ <u>80,007.55</u> |
| Total funds | \$ 80,007.55 |

During the financial review period, the total receipts equaled \$190,213.85 and the total expenditures equaled \$189,089.23 for a total of \$379,303.08.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$ 189,654.71 | \$ 190,213.85 | \$ 559.14 |
| Disbursements | 174,467.51 | 189,089.23 | 14,621.72 |
| Cash/Bank Balance | 37,275.69 | 80,007.55 | 42,731.86 |
| Investments | 41,607.24 | 0.00 | -41,607.24 |

The financial records present fairly in all material respects the financial position of Paterson Elementary School as of June 30, 2018, 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 sixteen (16) Activity Account Transfers sampled were signed by someone (Bookkeeper) other than person responsible for Activity Account. Pages 49 -51, Internal Accounts Manual

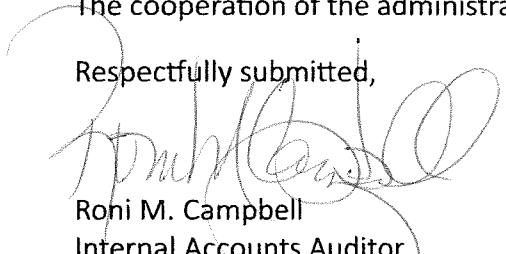
B. Teacher/coach/sponsor initial responsibility

1. Sales Tax exemption was requested when not paying with school check. Consumer's Certificate of Exemption, DR-14, Chapter 212, Florida Statutes
2. Multiple teacher receipts sampled were edited rather than voided and another issued. Page 17, Internal Accounts Manual
3. Tickets were utilized for presale but not the night of the performance (Play) as policy requires. Pages 17 - 19, Internal Accounts Manual
4. Three (3) of twenty-one (21) recapped fundraisers was not supported by entries in EPES accounting system. Page 11, Internal Accounts Manual
5. Funds collected for "Weekly Reader and Journals" totaled \$709.00 and \$611.66 was expended, resulting in a profit of \$97.34. A fundraiser application should have been executed. Page 11, SBCC Employee Handbook

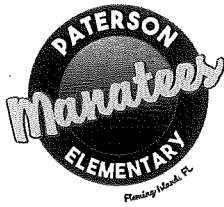
Generally, the records were in good order and the management of internal funds by the Principal of Paterson Elementary School was good.

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



PATERSON

ELEMENTARY SCHOOL

JOHN O'BRIAN
Principal

SARAH BRENNAN
Assistant Principal

COURTNEY SCHUMACHER
Assistant Principal

March 7, 2019

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

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, 2018.

A. Bookkeeper initial responsibility

1. Now that I am aware that I cannot sign to return money to an activity account, I will ensure that the sponsor of the account signs the transfer form.

B. Teacher/Coach/Sponsor initial responsibility

1. Teacher/Coach/Sponsor will be reminded that sales tax exemption is only authorized when paying with a school check.
2. The policy of voiding teacher receipts and not editing and initialing will be addressed again.
3. Tickets will be issued on the night of the performance of the play as well as pre-sale.
4. Every effort will be made to insure recapped fundraisers are supported by entries in the EPES Accounting System. Fundraisers will be left open longer to account for late entries causing the recap to be incorrect.
5. Teachers will be retold that if a profit is going to occur a fundraiser form must be executed.

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

cc: Roni Campbell, Internal Accounts Auditor
Dr. Susan Legutko, Assistant Superintendent for Business Affairs

PLANTATION OAKS ELEMENTARY SCHOOL AUDIT

March, 2019

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, 2018.

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 \$40,977.34 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|---------------------|
| Cash/Bank | \$ <u>40,977.34</u> |
| Total funds | \$ 40,977.34 |

During the financial review period, the total receipts equaled \$179,741.62 and the total expenditures equaled \$182,165.21 for a total of \$361,906.83.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$ 117,407.62 | \$ 179,741.62 | \$ 62,334.00 |
| Disbursements | 132,158.76 | 182,165.21 | 50,006.45 |
| Cash/Bank Balance | 43,400.93 | 40,977.34 | -2,423.59 |

Plantation Oaks Elementary School Audit

Page 2

The financial records present fairly in all material respects the financial position of Plantation Oaks Elementary School as of June 30, 2018, 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. Check number 3921 not shown in EPES accounting system.

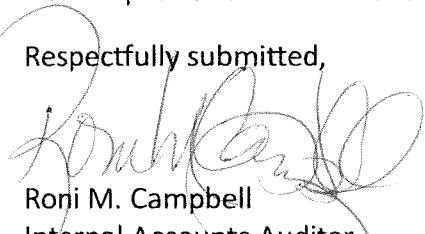
B. Teacher/coach/sponsor initial responsibility

1. On two (2) of seventeen (17) 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. Multiple teacher receipts were completed incorrectly, edited rather than voided and another issued and not written when required. Multiple white (original) copies of teacher receipt were left in Teacher Receipt Book (#182 and #202). One teacher receipt sampled was voided without white. Page 17, Internal Accounts Manual
3. Two (2) of five (5) recapped fundraisers were not supported by entries in EPES accounting system 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 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
www.oneclay.net

Mr. Jason Martin
Assistant Principal

Mrs. Chastity Lee
Principal

Ms. Amy Vann
Assistant Principal

3/12/2019

Re: Plantation Oaks Elementary School Audit for Year Ending June 30, 2018

Members of School Board of Clay County:

Thank you for taking the time to review our school's internal accounts. Below, we have addressed how we will correct the issues raised on the 2017-2018 Audit.

A. Bookkeeper initial responsibility:

- 1) All handwritten checks will be entered into EPES in a timely manner.

B. Teacher/coach/sponsor initial responsibility:

- 1) Teachers/coaches/sponsors have been informed that per school board policy they must receive approval prior to purchase or order. The bookkeeper will meet with the staff to discuss proper procedures and supply them with written materials stating the policies.
- 2) The bookkeeper will check each receipt before the teacher removes it from the receipt book and instruct the teacher accordingly as to what should be done with the receipt.
- 3) The bookkeeper will review each fundraiser form with the sponsor to ensure the information is accurate before sending to the Auditor.

Thank you for your continued assistance in training and supporting our bookkeeper. As a first year principal I am still becoming familiar with some of the Internal Accounts policies and procedures. Therefore, I value the information relayed to me by the bookkeeper. As an administrator it is very important to me that we are compliant with Clay County School Board policies.

Respectfully,



Chastity Lee
Principal

RIDEOUT ELEMENTARY SCHOOL AUDIT

March, 2019

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, 2018.

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 \$21,724.43 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|---------------------|
| Cash/Bank | \$ <u>21,724.43</u> |
| Total funds | \$ 21,724.43 |

During the financial review period, the total receipts equaled \$67,136.17 and the total expenditures equaled \$67,225.58 for a total of \$134,361.75.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$ 62,294.73 | \$ 67,136.17 | \$ 4,841.44 |
| Disbursements | 60,164.61 | 67,225.58 | 7,060.97 |
| Cash/Bank Balance | 21,813.84 | 21,724.43 | -89.41 |

Rideout Elementary School Audit
Page 2

The financial records present fairly in all material respects the financial position of RideOut Elementary School as of June 30, 2018, 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. Page 11, Internal Accounts Manual

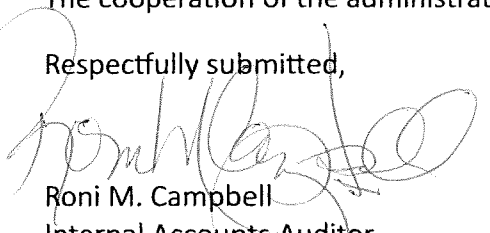
B. Teacher/coach/supplies initial responsibility

1. On one (1) of eight (8) 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. Two (2) of three (3) recapped fundraisers in sample were not supported by the EPES accounting system and inventory was incomplete on one (correct inventory may have explained loss). Page 12, Internal Accounts Manual
3. On multiple occasions teacher receipts were not written when required and edited rather than voided and another issued. Page 17, Internal Accounts Manual
4. Multiple Monies Collected Forms were missing "Tally" when required and on two 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 Principal of RideOut Elementary School was good.

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

Respectfully submitted,



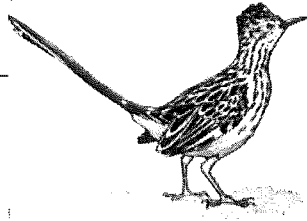
Roni M. Campbell
Internal Accounts Auditor
School Board of Clay County

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

March 8, 2019

School Board of Clay County, FL
900 Walnut St.
Green Cove Springs, FL 32043

Attention: School Board Members
RE: 2017-2018 Internal Audit

Dear School Board Members,

Thank you for the opportunity to address the Audit findings for the 2017-2018 Internal Audit. To that regard, we have implemented the changes necessary to correct the areas of concern found in the year-end audit.

A. Bookkeeper initial responsibility

1. The bookkeeper has reviewed the procedures for sending the Fundraiser applications to the county in a timely manner per the Internal Accounts Manual, page 11 and will be diligent about this in the 2018-2019 school year.

B. Teacher/Coach/Supplies initial responsibility

1. Prior written approval was not obtained on 1 check. The bookkeeper will speak with the teacher/coach, as well as all faculty to make sure that the procedures covered on page 1 of the Internal Accounts Manual and page 11 of the SBCC Handbook are understood.
2. Two of the recapped fundraisers were not supported by the EPES accounting system and inventory was incomplete on one. The bookkeeper will reiterate the importance of good record-keeping as outlined on page 12 of the Internal Accounts manual.

3. There were some receipts that were not written when they should have been and some that were edited, rather than VOIDED. The bookkeeper will remind teachers/coaches of the proper procedures per page 17 of the Internal Accounts Manual.
4. Monies Collected Forms were missing the Tally sheet and twice the Monies Collected Form was edited and not initialed. The Bookkeeper will remind teachers/coaches of the importance of turning in a Tally sheet (for accountability) and to always initial when a correction is made as stated on Page 17 of the Internal Accounts Manual.
5. Funds were not turned in on the same day as collected as policy requires. The Bookkeeper will remind teachers/coaches of the policy as stated on page 17 of the Internal Accounts Manual and Page 11 of the SBCC Employee Handbook.

On February 18, 2019 the Bookkeeper addressed all teachers/coaches with a Form Letter addressing all of these issues. Additionally, I reviewed fundraising and money collection procedures at the February 19th Faculty meeting and again at the March 4th Team Leader meeting to clarify any additional questions regarding proper procedures.

Respectfully submitted,

A handwritten signature in black ink, reading "Kimberly Marks". The signature is fluid and cursive, with the first name "Kimberly" written in a larger, more prominent script than the last name "Marks".

Kimberly Marks
Principal

cc: Roni Campbell
Dr. Susan Legutko

RIDGEVIEW ELEMENTARY SCHOOL AUDIT

March, 2019

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, 2018.

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 \$21,283.25 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|-----------------|
| Cash/Bank | \$ 11,931.18 |
| Investments | <u>9,352.07</u> |
| Total funds | \$ 21,283.25 |

During the financial review period, the total receipts equaled \$58,898.78 and the total expenditures equaled \$56,967.67 for a total of \$115,866.45.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$ 44,084.89 | \$ 58,898.78 | \$ 14,813.89 |
| Disbursements | 42,861.38 | 56,967.67 | 14,106.29 |
| Cash/Bank Balance | 10,149.66 | 11,931.18 | 1,781.52 |
| Investments | 9,202.48 | 9,352.07 | 149.59 |

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, 2018, 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:

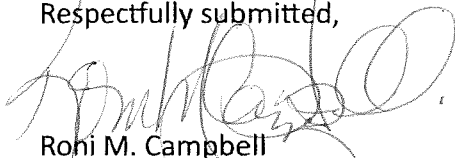
A. Bookkeeper initial responsibility

1. On 1 out of 12 months the Principal's Monthly Report Packet was not prepared on or before the 15th of subsequent month . Page 60, Internal Accounts Manual
2. One (1) of 205 checks contained only one signature. Page 35, Internal Accounts Manual

Generally, the records were in good order and the management of internal funds by the 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 11, 2019

To: Members of the School Board of Clay County, Florida

RE: 2017-2018 Internal Accounts Audit Response

It has been a pleasure to work with the auditor throughout the year. Her 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. 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 . Page 60, Internal Accounts Manual. Bookkeeper will be more cautious to make sure report is prepared on or before the 15th of the month.
2. One (1) of 205 checks contained only one signature. Page 35, Internal Accounts Manual. Bookkeeper will insure two signatures are on all checks.

Respectfully submitted,



Heather Roche, Principal

RIDGEVIEW HIGH SCHOOL AUDIT

March, 2019

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, 2018.

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 \$172,118.56 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|------------------|
| Cash/Bank | \$ 100,236.68 |
| Investments | <u>71,881.88</u> |
| Total funds | \$ 172,118.56 |

During the financial review period, the total receipts equaled \$655,614.47 and the total expenditures equaled \$686,714.56 for a total of \$1,342,329.03.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$ 701,769.44 | \$ 655,614.47 | \$ - 46,154.97 |
| Disbursements | 679,872.53 | 686,714.56 | 6,842.03 |
| Cash/Bank Balance | 132,486.52 | 100,236.68 | -32,249.84 |
| Investments | 70,732.13 | 71,881.88 | 1,149.75 |

The financial records present fairly in all material respects the financial position of Ridgeview High School as of June 30, 2018, 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. Accounts Payable List for the end of the year did not contain \$5,099.49 for "Field trip transportation". Page 60, Internal Accounts Manual
2. Thirty two (32) of 125 Activity Account Transfers reviewed were signed by someone (Bookkeeper, Principal or Athletic Director) other than person responsible for activity account. Page 49 - 51, Internal Accounts Manual
3. Multiple checks were marked incorrectly for 1099 purposes. Page 71, Internal Accounts Manual
4. Two (2) out of 1180 checks contained only one signature. Page 35, Internal Accounts Manual
5. Multiple checks were issued: (Pages 33 - 35, Internal Accounts Manual)
 - a. based on Internal Account Purchase Orders and "Payment Authorization" completed with total amount of check, rather than amount paid on individual IAPO
 - b. reimbursements without proof of payment or proof of attendance
 - c. gas reimbursed twice on one occasion and on another more than total of receipts was reimbursed.
 - d. two (2) checks sampled were voided incorrectly
6. Many official receipts were entered out of date order in EPES accounting system. Page 18, Internal Accounts Manual
7. Three (3) checks were issued for Restricted Expenditures (donations) from a non-trust accounts. Page 29, Internal Accounts Manual
8. Multiple checks were issued with incomplete backup including contract and approved county contract review form not included in backup on five (5) checks in sample, non itemized receipts, and no check requisition on one. Multiple Internal Account Purchase Orders and Authorization for Officials copies were not given to teacher/coach/sponsor after payment. Pages 33-35 & 39 Internal Accounts Manual
9. Multiple copies of fundraiser application were not received in district office including five (5) initial copies which were pulled for review. Page 11, Internal Accounts Manual
10. Tickets were grouped together by color on the Master Ticket Inventory and on Ticket Disbursements Sheets rather than listed individually. All but one Ticket Disbursement Sheet were not signed by bookkeeper. Parking Decals and IB Membership Decals were not shown on Master Ticket Inventory or Ticket Disbursement Sheets. Seven hundred forty four (744) tickets not accounted for. Pages 52 - 55, Internal Accounts Manual

B. Teacher/coach/sponsor initial responsibility

1. On over forty five (45) of 237 checks sampled 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 and incomplete or completed incorrectly. Three (3) teacher receipts reviewed were issued for one item and shown on Monies Collected Form as

another. One example, teacher receipt issued for "Gym Rental Fee" and shown on Monies Collected Form as "Gen Donation" Page 17, Internal Accounts Manual

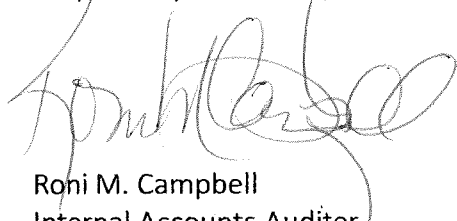
3. Multiple Report of Tickets Sold forms were incomplete. Page 18, Internal Accounts Manual
4. On many occasions in sample (over 40 in 1 month) funds were not turned into bookkeeper same day as collected as policy requires. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
5. Gift cards in the amount of \$450.00 purchased and no recipient signatures was given to bookkeeper. Page 35, Internal Accounts Manual
6. Twenty (20) of forty eight (48) recapped fundraisers sampled were not supported by entries in EPES accounting system and on five (5) of seventeen (17) which required inventory, it was missing or incorrect. One fundraiser (1100) reviewed, resulting in a loss, showed ninety six (96) of 140 shirts were distributed free and acknowledgement of receipt was not given to bookkeeper. Page 11, Internal Accounts Manual
7. Multiple items shown as "Direct payment" were not sold at cost as indicated by the fact more was expended than collected. For example, funds collected for "Theatre Class Makeup Kit" (3505) totaled \$462.00 and \$484.00 was paid to vendor, loss of \$22.00. Another example, funds collected for "DCF Testing Fee" (4299) totaled \$635.00 and \$773.50 paid to vendor, loss of \$138.50. Funds collected for "Hoodies" (2200) totaled \$600.00 and \$2,948.00 paid to vendor, loss of \$2,348.00. If "sold at cost" a loss should not result. Page 11, Internal Accounts Manual

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

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

Respectfully submitted,

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 21, 2019

The School Board:

This letter addresses the Ridgeview High School Internal Accounts Audit dated March 2019 for fiscal year ending June 30, 2018.

Between August 15, 2017 and June 30, 2018, we worked to ensure our coaches, teachers, and sponsors were aware of the audit findings listed from previous year, conducted multiple trainings during the school year, and the bookkeeper held mini-sessions with coaches, teachers, and sponsors to ensure their understanding of their responsibilities.

For the 2018-19 school year, we continued with multiple trainings during pre-planning and the first semester. 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.

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.

Thank you,

Deborah Segreto

Deborah Segreto
Principal

Ridgeview High School
904-336-8882

SHADOWLAWN ELEMENTARY SCHOOL AUDIT

March, 2019

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, 2018.

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 \$27,964.48 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|---------------------|
| Cash/Bank | \$ <u>27,964.48</u> |
| Total funds | \$ 27,964.48 |

During the financial review period, the total receipts equaled \$102,117.24 and the total expenditures equaled \$119,547.46 for a total of \$221,664.70.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$ 124,990.14 | \$ 102,117.24 | \$ -22,872.90 |
| Disbursements | 135,563.83 | 119,547.46 | -16,016.37 |
| Cash/Bank Balance | 45,394.70 | 27,964.48 | -17,430.22 |

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, 2018, 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 Restricted Expenditure (personal membership) from non-trust account. Page 29, Internal Accounts Manual

B. Teacher/coach/sponsor initial responsibility

1. On one (1) of nine (9) recapped fundraiser applications sampled that required inventory information, it was missing. On two (2) fundraiser applications reviewed it appears funds were not collected for five (5) and thirteen (13) shirts respectively. If these shirts were "given away", acknowledgment of receipt was not included. On another, the inventory indicated that eight (8) shirts were "given away", again acknowledgment of receipt was not included. 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,



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: 904-529-1007

Fax: 904-529-1011

Nancy Crowder

PRINCIPAL

Whitney Johnson

ASSISTANT PRINCIPAL

March 12, 2019

Honorable School Board Members
School District of Clay County
900 Walnut Street
Green Cove Springs, Florida 32043

Honorable School Board Members:

Please find below our response to the Shadowlawn Elementary 2017-2018 School Audit. We have included a thorough description of our corrective actions:

1. All personal memberships will be paid from a membership trust account.
2. In the future, all fundraising recaps will include an inventory, if applicable. Additionally, should shirts be provided for students who have a financial need, new students to our school or shirts used as rewards, a SLE shirt acknowledgement form will be signed.

I am appreciative of the strong work ethic of our SLE Bookkeeper, Pamela Depratter, in following all District and school mandates and policies.

Thank you for your time, support and assistance.

Sincerely,

Nancy A. Crowder
Principal

cc: Dr. Susan Legutko
Assistant Superintendent
Business Affairs



SWIMMING PEN CREEK ELEMENTARY SCHOOL AUDIT

March, 2019

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, 2018.

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 \$15,424.91 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|---------------------|
| Cash/Bank | \$ <u>15,424.91</u> |
| Total funds | \$ 15,424.91 |

During the financial review period, the total receipts equaled \$54,646.05 and the total expenditures equaled \$51,553.55 for a total of \$106,199.60.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$ 56,763.40 | \$ 54,646.05 | \$ - 2,117.35 |
| Disbursements | 57,377.83 | 51,553.55 | - 5,824.28 |
| Cash/Bank Balance | 12,332.41 | 15,424.91 | 3,092.50 |

Swimming Pen Creek Elementary School Audit
Page 2

The financial records present fairly in all material respects the financial position of Swimming Pen Creek Elementary School as of June 30, 2018, 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 243 checks contained only one signature. Page 35, Internal Accounts Manual
2. Of the fifteen (15) checks reviewed two (2) reimbursements were issued with no proof of payment. Page 35, Internal Accounts Manual

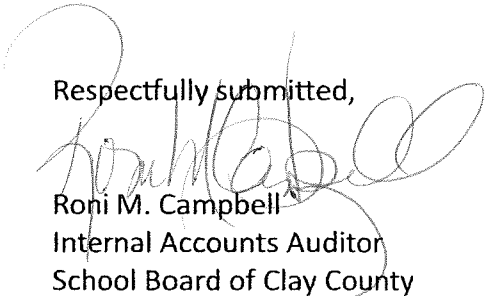
B. Teacher/coach/sponsor initial responsibility

1. Funds were not turned in same day collected as policy requires for both the Fall and Spring Bookfair. 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 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
Principal

Trisha Stewart
Assistant Principal

March 29, 2019

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

Clay County School Board;

Please accept this letter as my response to the Internal Account audit you conducted for the 2017-2018 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 will make sure that all appropriate backup is included with the Reimbursements.

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 turning in money on a daily basis.

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, 2019

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, 2018.

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 \$73,552.47 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|---------------------|
| Cash/Bank | \$ <u>73,552.47</u> |
| Total funds | \$ 73,552.47 |

During the financial review period, the total receipts equaled \$129,113.02 and the total expenditures equaled \$141,006.27 for a total of \$270,119.29.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$ 134,006.84 | \$ 129,113.02 | \$ - 4,893.82 |
| Disbursements | 142,698.15 | 141,006.27 | - 1,691.88 |
| Cash/Bank Balance | 85,110.51 | 73,552.47 | - 11,558.04 |
| Investments | 335.21 | 0.00 | - 335.21 |

The financial records present fairly in all material respects the financial position of Thunderbolt Elementary School as of June 30, 2018, 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 Official Receipts were entered out of date order and missing the fundraiser number in Note area. Page 18, Internal Accounts Manual
2. 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
3. Multiple Activity Account Transfers reviewed were signed by someone (bookkeeper) other than person responsible for activity account. Page 49 - 51, Internal Accounts Manual
4. One (1) of twenty five (25) checks reviewed was missing the signed contract and approved county contract review form. Page 35, Internal Accounts Manual
5. One check was issued for Restricted Expenditure (Personal membership) from non-trust account. Page 29, Internal Accounts Manual
6. Approximately 460 tickets were not shown on Ticket Disbursement Sheet, yet still used. Page 54, Internal Accounts Manual

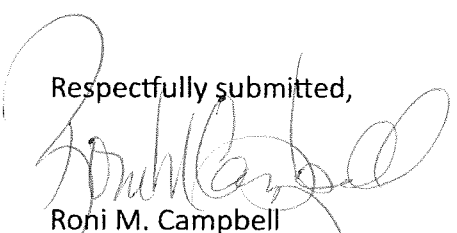
B. Teacher/coach/sponsor initial responsibility

1. On six (6) of twenty five (25) 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. Multiple Monies Collected Forms were missing "Tally" when required. Page 17, Internal Accounts Manual
3. Funds were not were not turned in same day collected as policy requires for both the Fall and Spring Bookfair. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
4. One of five (5) recapped fundraisers reviewed was not supported by entries in EPES accounting system. Page 11, Internal Accounts Manual
5. Funds collected for "Run/Walk t-shirts" totaled \$885.00 and \$582.00 was expended, resulting in a profit of \$303.00. 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 Principal of Thunderbolt 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



Thunderbolt Elementary School

2020 Thunderbolt Road Fleming Island, Florida 32003

Lacy Healy, Principal

Winitra Dixon, Assistant Principal Lara Libretto, Assistant Principal

March 13, 2019

School Board of Clay County

2017-2018 Audit Exception Reply:

A. Bookkeeper Responsibility

1. Extra care will be taken to put receipts in date order before entering them into the EPES system. Special attention has been given to entering fundraiser numbers on printed receipts this school year.
2. Special attention has been given to make sure original receipts are given to person whom funds were received this school year.
3. In the future, the bookkeeper will not sign Activity Transfer forms when returning budget limit transferred funds. These will be signed when teachers return to work in the new school year.
4. Going forward, the Contract Review process will be followed for Vendors needing School Board of Clay County approval before they provide their service.
5. The personal memberships this school year were paid from correct Trust Account.
6. Ticket roll numbers will be double checked and listed accurately in the future.

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, voiding, and making changes to receipts have been addressed in faculty meetings and in the weekly Camp Connection email. A special effort was made to list students or attach a tally to monies collected form when required.
3. This school year, the Book fair has made it a priority to turn in funds every day.
4. This school year, each Fundraiser form is returned to the sponsor with a copy of a reconciliation report so the fundraiser recap can be filled out accurately.
5. After talking with PE, we have determined that two t-shirt monies were combined in our report. One did have a fundraiser form and one did not. All of their paperwork was done correctly and their monies balanced.

Thank you for providing assistance in maintaining accurate financial records for our school.

Sincerely,

Lacy Healy
Principal

TYNES ELEMENTARY SCHOOL AUDIT

March, 2019

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, 2018.

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 \$42,039.75 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|---------------------|
| Cash/Bank | \$ <u>42,039.75</u> |
| Total funds | \$ 42,039.75 |

During the financial review period, the total receipts equaled \$107,367.67 and the total expenditures equaled \$109,855.66 for a total of \$217,223.33.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$ 132,864.53 | \$ 107,367.67 | \$ - 25,496.86 |
| Disbursements | 141,337.58 | 109,855.66 | - 31,481.92 |
| Cash/Bank Balance | 13,119.33 | 42,039.75 | 28,920.42 |
| Investments | 31,408.41 | 0.00 | - 31,408.41 |

The financial records present fairly in all material respects the financial position of Tynes Elementary School as of June 30, 2018, 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) check was issued for Restricted Expenditures (personal membership) from a non-trust account. Page 29, Internal Accounts Manual
2. One (1) of twenty five (25) checks reviewed was missing the signed contract and approved county contract review form. Page 35, Internal Accounts Manual

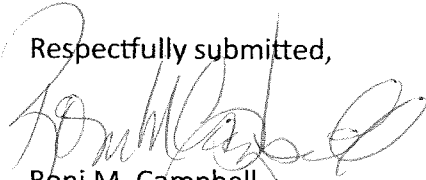
B. Teacher/coach/sponsor initial responsibility

1. On six (6) of 25 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 into bookkeeper same day collected as policy requires. On one occasion teacher/coach/sponsor held funds over a month. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
3. On multiple occasions teacher receipts were not written when policy requires, dated incorrectly or not dated at all, and were edited rather than voided and another issued. Page 17, Internal Accounts Manual
4. One (1) of fourteen (1) recapped fundraisers in sample was not supported by the EPES accounting system. Page 12, 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

March 7, 2019

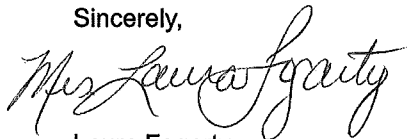
To Members of Clay County School District School Board,,

This letter is in response to the audit report of the internal funds of Tynes Elementary School for the year ending June 30, 2018. Steps have been taken to correct the items noted in our audit draft for the 2017-2018 school year.

1. In regards to a check being issued for a restricted expenditure from a non-trust account , the bookkeeper and principal have reviewed the procedures outlined in the Internal Accounts Manual. The procedure will be outlined in future training sessions with faculty/staff.
2. In regards to one check missing the signed contract and approved county contract review form, , the bookkeeper and principal have reviewed the procedures outlined by the school board attorney and will make every effort to abide by those procedures. Also, the bookkeeper highlighted the procedures with faculty/staff during preplanning.
3. After reviewing the auditor notes regarding revenue, disbursement, and fundraising issues, the principal and bookkeeper realize the faculty/staff need more training. During planning at the beginning of the year, the bookkeeper trained faculty/staff on procedures outlined in the Internal Accounts Manual. Periodically, the bookkeeper send emails to all faculty/staff highlighting 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 2017-2018 internal accounts. We found Mrs. Campbell to be extremely helpful, professional, and understanding.

Sincerely,



Laura Fogarty
Principal

WILKINSON ELEMENTARY SCHOOL AUDIT

March, 2019

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, 2018.

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 \$26,288.62 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|---------------------|
| Cash/Bank | \$ <u>26,288.62</u> |
| Total funds | \$ 26,288.62 |

During the financial review period, the total receipts equaled \$77,717.06 and the total expenditures equaled \$102,695.43 for a total of \$180,412.49.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$ 84,661.90 | \$ 77,717.06 | \$ - 6,944.84 |
| Disbursements | 109,711.56 | 102,695.43 | - 7,016.13 |
| Cash/Bank Balance | 50,488.63 | 26,288.62 | - 24,200.01 |
| Investments | 778.36 | 0.00 | - 778.36 |

The financial records present fairly in all material respects the financial position of Wilkinson Elementary School as of June 30, 2018, 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 (1) of twelve (12) 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. Page 60, Internal Accounts Manual
2. Multiple Official Receipts were missing the fundraiser application number in Note area or Note was blank or incomplete. Page 18, Internal Accounts Manual
3. Bank deposits were not made according to policy on at least six (6) occasions. Page 17, Internal Accounts Manual
4. Six (6) checks were not dated and on one (1) payee was blank. Pages 33 - 35, Internal Accounts Manual
5. One (1) check sampled was approved for "Concessions" yet a \$20.00 Gift Card was purchased on another check sampled a \$40.00 tip was paid that was not shown on receipt and represented a 36.7% tip.
6. Checks were issued for \$85.00 worth of gift cards and \$210.00 in Redbox codes. Signatures of the recipients of gift cards and codes not obtained. Page 35, Internal Accounts Manual
7. Multiple fundraiser application copies were not received in district office. Fundraiser Log was incomplete Page 11, Internal Accounts Manual

C. Teacher/coach/sponsor initial responsibility

1. On five (5) occasions in sample, funds were not turned in same day collected as policy requires. In one instance held for three (3) weeks. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
2. Multiple Monies Collected Forms contained incomplete or incorrect teacher receipt numbers or were missing the fundraiser number. Page 17, Internal Accounts Manual
3. 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
4. Seven (7) of nineteen (19) recapped fundraisers sampled were not supported by the EPES accounting system and on eight (8) of nine (9) that required inventory information, it was missing. Six (6) sampled recaps were not dated. On one fundraiser, donations were collected but a donation was not made to the organization. Page 11, Internal Accounts Manual

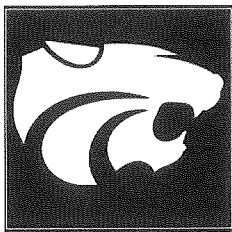
Generally, the records were in good order and the management of internal funds by the Principal of Wilkinson Elementary School was good.

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



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 7, 2019

Clay County District Schools
School Board
900 Walnut Street
Grenn Cove Springs, FL 32043

Clay County School Board,

This letter is to inform you that Lisa Seymour and I have met to review the results of our audit for the 2017-2018 school year.

In regard to my responsibilities, I will initial all bank statements to ensure that the statement was delivered to me unopened. Lisa stated she will make every effort to ensure that statements are prepared by the 15th of each month. Receipts will be entered in EPES and checked to make sure all note areas are correct.

New school bank procedures have been put in place to make sure deposits are made according to the policy from the Internal Account Manual. Additionally, on September 27, 2019, I provided a written directive to Lisa Seymour to institute new bookkeeping procedures for internal accounts. Deposits must be made within the week, or if the sum of \$300 has been accumulated. In regards to school checks, I will ensure that checks are dated and the payee is clearly identified.

All gift cards and such will be accounted for properly with all documentation and signatures that are required. Lisa has also stated that she will provide all fundraiser paperwork and information in a correct and timely manner. 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 provided the staff at the beginning of the 2017-2018 school year with 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 2017-2018 audit.

Sincerely,

Heather Teto
Principal

WILKINSON JUNIOR HIGH SCHOOL AUDIT

March, 2019

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, 2018.

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 \$81,584.67 as of June 30, 2018, was reconciled as follows:

| | |
|-------------|---------------------|
| Cash/Bank | \$ <u>81,584.67</u> |
| Total funds | \$ 81,584.67 |

During the financial review period, the total receipts equaled \$203,756.35 and the total expenditures equaled \$211,409.47 for a total of \$415,165.82.

Change in Fund Balance

| | <u>June 2017</u> | <u>June 2018</u> | <u>Difference</u> |
|-------------------|------------------|------------------|-------------------|
| Receipts | \$ 219,202.99 | \$ 203,756.35 | \$ - 15,446.64 |
| Disbursements | 228,945.19 | 211,409.47 | - 17,535.72 |
| Cash/Bank Balance | 24,775.02 | 81,584.67 | 56,809.65 |
| Investments | 64,462.77 | 0.00 | - 64,462.77 |

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The financial records present fairly in all material respects the financial position of Wilkinson Junior High School as of June 30, 2018, 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 fifty eight (58) Activity Account Transfers reviewed were not signed by person responsible for activity account. Name was typed. Page 49 - 51, Internal Accounts Manual
2. Four (4) checks were issued for Restricted Expenditures (2 personal membership and 2 donation) from a non-trust account. Page 29, Internal Accounts Manual
3. Multiple checks were issued with incomplete or missing backup including non- itemized receipts and contract and/or approved county contract review form missing. Reimbursements were issued without proof of payment, no receipt, on one (1) occasion based on a receipt showing someone other than recipient paid and on multiple occasions sampled sales tax was reimbursed when it should not have been.. Pages 33 - 35 Internal Accounts Manual
4. Many checks were issued marked incorrectly for 1099 purposes. Page 71, Internal Accounts Manual
5. Multiple fundraiser applications copies were not sent to district office. Page 11, Internal Accounts Manual

B. Teacher/coach/sponsor initial responsibility

1. On one (1) of 72 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. Funds were not turned into bookkeeper same day collected twice in sample as policy requires. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook
3. Two (2) of eleven (11) fundraiser application recaps reviewed were not supported by entries in EPES accounting system and on three (3) of six (6) that required inventory information, it was missing. One (1), on which required inventory information was missing, resulted in a loss, an inventory provides a complete picture. Page 11, Internal Accounts Manual.
4. One (1) fundraiser reviewed (which resulted in loss) showed a large number (46 of 100) shirts were "given to Sponsors", 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 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: Mary Sykes

Tania Auguste, Asst. Principal
Counselor: Clarra Gray

March 13, 2019

Board Members
School Board of Clay County

The following is in response to the recent audit of the Internal Accounts for the 2017-2018 school year at Wilkinson Junior High School. The following concerns were noted, along with our plans for addressing each:

A. Bookkeeper initial responsibility

1. Four (4) of fifty eight (58) Activity Account Transfers reviewed were not signed by person responsible for activity account. Name was typed. Page 49 - 51, Internal Accounts Manual.
 - a. Bookkeeper was unaware that an email signature was insufficient. All transfers will be signed by all parties in the future.
2. Four (4) checks were issued for Restricted Expenditures (2 personal membership and 2 donation) from a non-trust account. Page 29, Internal Accounts Manual.
 - a. Policies were clarified between Bookkeeper and Auditor and there should be no future issues.
3. Multiple checks were issued with incomplete or missing backup including non- itemized receipts and contract and/or approved county contract review form missing. Reimbursements were issued without proof of payment, no receipt, on one (1) occasion based on a receipt showing someone other than recipient paid and on multiple occasions sampled sales tax was reimbursed when it should not have been. Pages 33 - 35 Internal Accounts Manual.
 - a. Bookkeeper acknowledges that this was an oversight on her part.
4. Many checks were issued marked incorrectly for 1099 purposes. Page 71, Internal Accounts Manual.
 - a. All corrections were made prior to 1099's being issued.
5. Multiple fundraiser applications copies were not sent to district office. Page 11, Internal Accounts Manual.
 - a. All final fundraiser copies were sent. Initial copies were missed on a couple occasions. Bookkeeper strives to send all applications as they are received.

B. Teacher/coach/sponsor initial responsibility

1. On one (1) of 72 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. Funds were not turned into bookkeeper same day collected twice in sample as policy requires. Page 17, Internal Accounts Manual and Page 11, SBCC Employee Handbook



"Soaring Above & Beyond"

Wilkinson Junior High School

Mary Mimbs, Vice-Principal
Activities Director: Miranda Knox

Christina Cornwell, Principal
Counselor: Mary Sykes

Tania Auguste, Asst. Principal
Counselor: Ciarra Gray

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3. Two (2) of eleven (11) fundraiser application recaps reviewed were not supported by entries in EPES accounting system and on three (3) of six (6) that required inventory information, it was missing. One (1), on which required inventory information was missing, resulted in a loss, an inventory provides a complete picture. Page 11, Internal Accounts Manual.
4. One (1) fundraiser reviewed (which resulted in loss) showed a large number (46 of 100) shirts were "given to Sponsors", receipt of which was not acknowledged. Page 11, Internal Accounts Manual

1-4 The principal and the bookkeeper have implemented rigorous training for the teachers/coaches/sponsors and continue to do so on an annual basis.

Respectfully,



Christina Cornwell
Principal

Cc: Roni Campbell
Dr. Susan Legutko



"Soaring Above & Beyond"