

# **PATERSON ELEMENTARY SCHOOL AUDIT**

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January, 2015

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, 2014.

## **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 \$76,605.21 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 15,644.26
Investments	60,960.95
Total funds	\$ 76,605.21

During the financial review period, the total receipts equaled \$197,630.13 and the total expenditures equaled \$215,632.83 for a total of \$413,262.96.

## **Change in Fund Balance**

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$194,630.75	197,630.13	2,999.38
Disbursements	183,542.42	215,632.83	32,090.41
Cash/Bank Balance	33,746.72	15,644.26	-18,102.46
Investments	60,861.19	60,960.95	99.76

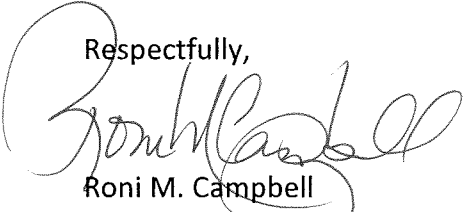
The financial records present fairly in all material respects the financial position of Paterson Elementary School as of June 30, 2014, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

1. Page 32 of the Clay County School District Internal Accounts Manual states "All checks must be signed with two signatures", one (1) check was found to contain only 1 signature.
2. Multiple checks were issued without being identified for 1099 purposes as required on page 71 of the Internal Accounts Manual.
3. In an effort to insure that this year's funds are spent on this year's children the Internal Accounts Manual requires a balance limits formula to be applied to certain accounts at year end (page 10). This formula was not applied correctly, however when applied correctly no accounts were found to be over limit.
4. In auditing of the tickets it was noted that the Bookkeeper was signing the Ticket Disbursement Sheet in each case rather than the teacher/coach/sponsor responsible for the event as required on page 54 of the Internal Accounts Manual.
5. Several disbursement issues were noted during the audit including funds being spent from activity accounts without the written permission of the teacher/coach/sponsor responsible for the account and prior written approval not being obtained prior to purchase being made. One occasion of reimbursement from a copy of a receipt, reimbursement from prior year receipts on four (4) occasions, reimbursement without paid receipt on one occasion and volunteer gifts were not acknowledged. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.
6. Multiple revenue issues were noted during the sampling including teacher receipts not being written when required and a list of checks not being attached to bank deposit slip for each deposit in the sample. On one occasion the Monies Collected Form (MCF) did not list a purpose, on at least 5 occasions the fundraiser application number omitted from the MCF, and on one occasion the yellow copy of the MCF was not returned to the teacher/coach/sponsor. On one occasion the teacher receipt date versus the date of the official receipt indicated that the funds were not turned into the Bookkeeper the same day as collected. Revenue from the Boosterthon fundraiser was credited to the Valentine Gram fundraiser when the incorrect sub account was credited. Collection procedures on pages 17-19 of the Internal Accounts Manual.

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

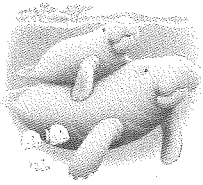
The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully,



Roni M. Campbell

Internal Accounts Auditor



## Robert M. Paterson Elementary

5400 Pine Avenue  
Fleming Island, FL 32003  
(904) 278-2078 – (904) 278-2093 (Fax)  
<http://www.clay.k12.fl.us/pes>



John O'Brian, Principal

Amy B. Vann, Assistant Principal

January 27, 2015

Members of the School Board of Clay County, Florida

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, 2014.

1. Every effort will be made to insure all checks are signed with two signatures.
2. I now have a better understanding of the procedures for identifying accounts that would require 1099's.
3. The balance limits formula will be applied correctly in the future. The wrong column was used accidentally.
4. The teacher/coach/sponsor using the tickets will sign the Ticket Disbursement sheet.
5. We have reminded the teachers of their responsibilities regarding disbursement from activity accounts.
6. Every effort will be made to correct the revenue issues noted.

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

# ***PLANTATION OAKS ELEMENTARY SCHOOL AUDIT***

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January, 2015

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, 2014.

## **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 \$68,040.94 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 68,040.94
Total funds	\$ 68,040.94

During the financial review period, the total receipts equaled \$140,720.16 and the total expenditures equaled \$142,292.03 for a total of \$283,012.19.

## **Change in Fund Balance**

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$123,664.30	140,720.16	17,055.86
Disbursements	103,424.32	142,292.03	38,867.71
Cash/Bank Balance	69,612.81	68,040.94	- 1,571.87

Plantation Oaks Elementary School Audit  
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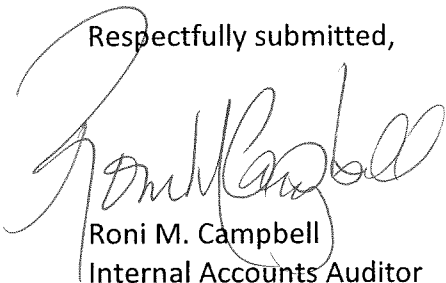
The financial records present fairly in all material respects the financial position of Plantation Oaks Elementary School as of June 30, 2014, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

1. On 1 out of 12 occasions the Principal's Monthly Report Packet was not prepared on or before the 15<sup>th</sup> of the subsequent month in accordance with the Internal Accounts Manual, page 60.
2. Multiple checks were issued without being identified for 1099 purposes as required on page 71 of the Internal Accounts Manual.
3. Page 32 of the Clay County School District Internal Accounts Manual states "All checks must be signed with two signatures", three (3) checks contained only 1 signature.
4. On multiple occasions the Bookkeeper was the initial receiver of funds which is very poor segregation of duties as stated on page 5 of the Internal Accounts Manual.
5. Several disbursement issues were noted during the sampling including one check issued without invoice or receipt, on three (3) occasions Check Requisition incomplete (account to be paid out of blank) and on two occasions prior written approval was not obtained prior to purchase. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.
6. Multiple revenue issues were noted during the audit including multiple occasions of teacher receipt numbers not listed on Monies Collected Form and tally not included with MCF when necessary (Pizza Day). When auditing teacher receipts a number of items were noted including multiple instances of original teacher receipts remaining in book, teacher receipts not written when required, purpose not stated, and teacher receipts being edited rather than being voided and another issued. On multiple occasions in the sample the teacher receipt date versus the date of the official receipt indicated that the funds were not turned into the Bookkeeper the same day as collected. Collection procedures on pages 17-19 of the Internal Accounts Manual.
7. According to school board policy (page 11, Internal Accounts Manual) once a fundraiser application has been approved and again after the recap is completed a copy is to be sent to the county office. Recapped fundraiser applications were not received in the county office.

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

# Plantation Oaks Elementary

4150 Plantation Oaks Blvd.  
Orange Park, FL 32065



Phone: 904-214-7474  
Fax: 904-214-7477  
poe.oneclay.net

**Mrs. Kim Marks**  
Assistant Principal

**Mrs. Lee Oliver**  
Principal

**Mr. Darin Brown**  
Assistant Principal

January 30, 2015

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

Re: Plantation Oaks Elementary School Audit for Year Ending June 30, 2014

To Roni Campbell:

Thank you for taking the time to review our school's internal accounts. Below, we have addressed how we plan to correct the issues raised on the 2013-14 Audit.

- 1) In regards to the Monthly Packet not being prepared on or before the 15<sup>th</sup>:
  - a) In Chris' 5 years here, this was the only occurrence. She has set calendar reminders and gained access to online banking to ensure delays are avoided.
- 2) In regards to the checks that were not identified for 1099 purposes:
  - a) This rule has never been brought to Chris' attention prior to this year. Since you explained it to her she understands the criteria, she has updated known vendors and processed their payments accordingly.
- 3) In regards to the three checks that cleared the bank with only one signature:
  - a) I know the paperwork supported the purchases, but we agree this should never happen. The two months in question appear to be busy or shortened months. We have already slowed down our signing process and will be much more cautious in the future.
- 4) In regards to the Bookkeeper being the initial receiver of funds:
  - a) We now understand that this should never happen. Since learning this at a bookkeeper's meeting, we have already given our School Secretary responsibility of being the initial receiver of funds, including mailed checks, that Chris may have previously dealt with.
- 5) Regarding disbursements:
  - a) Check 2587 had no back-up at the time of the audit; however, we believe this was an oversight as the back-up is attached now. Chris will ensure that paperwork does not get separated in the future.
  - b) Since pointing out the check requisitions that didn't specify account numbers, Chris has been working with individuals to learn their account numbers and enter the correct information in that area of the check requisitions.

# Plantation Oaks Elementary

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- c) Since the audit meeting, we have done further training with POE staff and faculty to help them understand that a "verbal" OK to purchase is simply their OK to get the paperwork started, not to actually make the purchase.
- 6) Revenue issues:
  - a) Teachers are going through additional training to ensure that they understand all of the expectations when collecting money and writing receipts. Included in this training is the necessity to have receipt numbers and/or back-up with their Monies Collected Forms at the time of submission.
  - b) Receipts:
    - i) Receipt books are being audited as much as possible as the monies are turned in. Chris is addressing noted exceptions as they happen and teachers are being reminded of the standards.
    - ii) Teacher's "correcting" receipts vs. voiding them has been addressed via a training session and is being repeated as each receipt book is checked out.
- 7) Regarding the missing fundraiser recaps not being received by the county office:
  - a) Chris is confident she sent these to the county with all the back-ups. During a phone call with Chris you acknowledged receiving some. The bulk amount of fundraisers closed at the end of the year. Chris is 100% confident that these were copied after the teachers left and sent via county mail. She remembers the stacks of paperwork, stapling and thickness of the package that was dropped.

Roni, we are grateful for your new position as your insight and training have proven to be invaluable. We appreciate your advice on all levels and hope to continually improve.

Sincerely,



Lee Oliver  
Principal

# **RIDEOUT ELEMENTARY SCHOOL AUDIT**

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January, 2015

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, 2014.

## **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 \$17,426.72 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 17,426.72
Total funds	\$ 17,426.72

During the financial review period, the total receipts equaled \$111,449.67 and the total expenditures equaled \$113,392.75 for a total of \$224,842.42.

## **Change in Fund Balance**

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$ 92,091.92	111,449.67	19,357.75
Disbursements	92,575.59	113,392.75	20,817.16
Cash/Bank Balance	19,369.80	17,426.72	- 1,943.08



The financial records present fairly in all material respects the financial position of RideOut Elementary School as of June 30, 2014, 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:

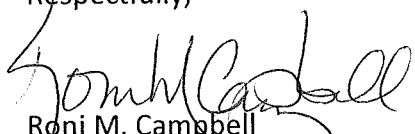
1. On 1 out of 12 occasions the Principal's Monthly Report Packet was not prepared on or before the 15<sup>th</sup> of the subsequent month in accordance with the Internal Accounts Manual, page 60.
2. Multiple checks were issued without being identified for 1099 purposes as required on page 71 of the Internal Accounts Manual.
3. Page 32 of the Clay County School District Internal Accounts Manual states "All checks must be signed with two signatures", one (1) check was found to contain only 1 signature.
4. On 4 out of 12 occasions the Principal's initials were missing from the bank statement. On page 5 of the Internal Accounts Manual it states "2. The Principal should receive the bank statement unopened. After reviewing and initialing, the statement will be given to the bookkeeper for reconciling." This is an integral component of internal control.
5. On multiple occasions the Bookkeeper was the initial receiver of funds which is very poor segregation of duties as stated on page 5 of the Internal Accounts Manual.
6. Several disbursement issues were noted during the sampling including one check issued based on receipt without date and vendor, and prior written approval not obtained prior to purchase on two (2) occasions. One (1) Check Requisition incomplete (Account to be paid out of blank), on five (5) occasions check stub incomplete on handwritten checks, one (1) check was issued without a payee, dates typed on seven (7) Purchase Approval and Check Requisitions, and date entered as check date on Check Requisition different than actual check date. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.
7. Page 48 of the Internal Accounts Manual states that the proper procedure for voiding of checks includes mutilating the signature area and writing "VOID" across the check. Three (3) voided checks were sampled and all three were not voided correctly.
8. Audit of deposits revealed funds received by Bookkeeper on one Friday were not deposited until the next Friday. Page 17 of the Internal Account Manual states "NO FUNDS WILL BE HELD IN THE SCHOOL OVER A WEEKEND OR HOLIDAY PERIOD".
9. Multiple issues were noted during the audit of Monies Collected Forms including Official Receipt number not being entered, teacher receipt number not listed, and MCF being edited without being initialed by teacher/coach/sponsor, teacher receipts not written when required and Official Receipts dated incorrectly. One teacher receipt was written for \$389.00 and shown on Monies Collected Form as \$339.00. Collection procedures on pages 17-19 of the Internal Accounts Manual.

10. Multiple issues were noted during the audit of teacher receipts including multiple instances of teacher receipts not being dated, signed, alphanumerical/numerical amount blank, edited when they should have been voided and another issued. In many instances the teacher receipt date versus the Official Receipt date indicates that the funds were not turned into the Bookkeeper the same day as collected. In one instance the teacher held funds over two weekends and in another, funds were collected over almost a four (4) week period. Page 5 of the Internal Accounts Manual states that teacher receipt books should be periodically checked for accuracy and collection procedures are located on pages 17-19.
11. According to school board policy (page 11, Internal Accounts Manual) once a fundraiser application has been approved and again after the recap is completed a copy is to be sent to the county office. No copies were received in the county office of the fundraisers sampled. In audit of recapped fundraiser application it was noted that funds were collected all week for Bookfair and turned into Bookkeeper on Friday, rather than the same day as collected.
12. Several gift cards were issued without acknowledgement from the individuals receiving such cards. Bikes were purchased as behavior incentive and should have been signed for by individual receiving each one. Page 35 of the Internal Accounts Manual.
13. Pages 52-55 of the Internal Accounts Manual addresses ticket policy and procedures. The Master Ticket Inventory was not completed correctly and Ticket Disbursement Sheets were not completed at all. A father/daughter dance occurred in which tickets should have been issued but they were not, nor were receipts.
14. Checks written for change funds not being handled in accordance with the Internal Funds Manual, page 56.
15. In an effort to insure that this year's funds are spent on this year's children the Internal Accounts Manual requires a balance limits formula to be applied to certain accounts at year end (page 10). This formula was not applied to six (6) required accounts, when applied no exceptions were noted. Over limit amounts require transfer to activity account 5100, it was noted that four (4) transfers were to 5101 not 5100.

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,

  
Roni M. Campbell  
Internal Accounts Auditor

*RideOut Elementary School*  
*Innovate, Engage, Empower*  
3065 Apalachicola Boulevard, Middleburg, FL 32068  
Tel: (904) 291-5430 Fax: (904) 291-5434

*Laura A Johnson*  
*Principal*

*Adele Reed*  
*Assistant Principal*

January 27, 2015

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

Attn: Roni Campbell

RE: 2013-2014 Internal Audit

Dear Mrs. Campbell,

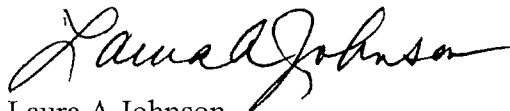
Thank you for the manner in which you conducted our annual 13-14 audit. Your insight and comments continue to be important to us in making RideOut Elementary the best it can be. To that regard, we have implemented the changes necessary to correct the areas of concern found in the year end audit.

1. Review of monthly report package will be added to the Administrative Meeting Schedule on the second Monday of each month.
2. Bookkeeper has already reviewed the Internal Audit manual and discussed this issue with you as a 'mini training' session. Bookkeeper now fully understands what transaction constitutes a 1099 tax requirement.
3. Bookkeeper will exercise due diligence in reviewing all checks for signatures before they leave the campus.
4. Review of monthly report package will be added to the Administrative Meeting Schedule on the second Monday of each month.
5. Bookkeeper has already reviewed the Internal Audit manual and discussed this issue with you as a 'mini training' session. Bookkeeper will make sure she is not the first person to receive money collected.
6. Bookkeeper has already reviewed the Internal Audit manual and discussed this issue with you as a 'mini training' session. Bookkeeper will exercise due diligence in reviewing all Check Requisition forms for completion and appropriate signatures.
7. Bookkeeper has already reviewed the Internal Audit manual and discussed this issue with you as a 'mini training' session. Bookkeeper will properly void checks by destroying signature lines.
8. Bookkeeper will review bank deposit options to include after hour deposit drops that can be made either in her absence or during situations that require an after-hours deposit.
9. Bookkeeper has already reviewed the Internal Audit manual and discussed this issue with you as a 'mini training' session. Bookkeeper will exercise due diligence in reviewing all Money Collected forms for completion and appropriate signatures.

10. Administration will work with teachers on continued training of proper procedures for handling receipts and money collection issues.
11. Bookkeeper has already reviewed the Internal Audit manual and discussed this issue with you as a 'mini training' session. Bookkeeper will exercise due diligence in reviewing all Fund Raising forms for completion and appropriate signatures.
12. Bookkeeper has already reviewed the Internal Audit manual and discussed this issue with you as a 'mini training' session. Bookkeeper will exercise due diligence in reviewing all purchases of gift cards or gifts for completion and appropriate signatures.
13. Bookkeeper has already reviewed the Internal Audit manual and discussed this issue with you as a 'mini training' session. Bookkeeper will exercise due diligence in reviewing all Ticket Inventory procedures and will review with PFA and other necessary groups for proper completion and appropriate signatures of ticket disbursement.
14. Bookkeeper has already reviewed the Internal Audit manual and discussed this issue with you as a 'mini training' session. Bookkeeper will exercise due diligence in reviewing all Change Fund procedures for completion and appropriate signatures.
15. Bookkeeper has already reviewed the Internal Audit manual and discussed this issue with you as a 'mini training' session. Bookkeeper will exercise due diligence in reviewing all End of Year Balance Limit issues forms for completion and appropriate transfer.

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

Sincerely



Laura A Johnson  
Principal

LAJ/elbw

# **RIDGEVIEW ELEMENTARY SCHOOL AUDIT**

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January, 2015

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, 2014.

## 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 \$11,832.88 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 2,769.32
Investments	9,063.56
Total funds	\$11,832.88

During the financial review period, the total receipts equaled \$66,263.32 and the total expenditures equaled \$72,007.30 for a total of \$138,270.62.

## Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$ 81,505.25	66,263.32	-15,241.93
Disbursements	89,347.12	72,007.30	-17,339.82
Cash/Bank Balance	3,535.91	2,769.32	- 766.59
Investments	14,040.95	9,063.56	- 4,977.39

Ridgeview Elementary School Audit

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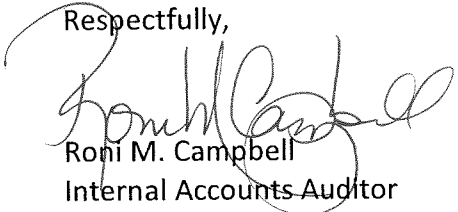
The financial records present fairly in all material respects the financial position of Ridgeview Elementary School as of June 30, 2014, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

1. Multiple checks were issued without being identified for 1099 purposes as required on page 71 of the Internal Accounts Manual.
2. On 1 out of 12 occasions the Principal's initials were missing from the bank statement. On page 5 of the Internal Accounts Manual it states "2. The Principal should receive the bank statement unopened. After reviewing and initialing, the statement will be given to the bookkeeper for reconciling." This is an integral component of internal control.
3. While auditing a sampling of Monies Collected Forms it was noted that fundraiser numbers were not always noted as required on page 17 of the Internal Accounts Manual.
4. Deposit packets sampled did not have a list of checks attached to bank deposit slips as required on page 18 (Collection Procedures) of the Internal Accounts Manual.
5. Several disbursement issues were noted during the audit including incomplete backup and Internal Account Purchase Orders being acknowledged as complete by unauthorized persons. Incomplete backup included reimbursement based on an Amazon order form and a reimbursement without proof of payment. On at least two occasions checks were issued without payee indicated. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.
6. In an effort to insure that this year's funds are spent on this year's children the Internal Accounts Manual requires a balance limits formula to be applied to certain accounts at year end (page 10). This formula was applied incorrectly and when applied correctly two accounts were over the limit and not transferred to 5100 as required by board policy.

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

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

Respectfully,



Roni M. Campbell

Internal Accounts Auditor

# Ridgeview Elementary School

421 Jefferson Avenue • Orange Park, Florida 32065-6791

Phone: (904) 213-5800

[www.clay.k12.fl.us/rve](http://www.clay.k12.fl.us/rve)

Fax: (904) 213-2960

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Ms. Tracy L. McLaughlin  
Principal

Ms. Judith McHugh-Clark  
Assistant Principal

January 21, 2015

To: Roni Campbell, Internal Accounts Auditor

RE: 2013-2014 Internal Accounts Audit Response

Thank you for your time and effort in conducting the audit of our 2013-2014 Ridgeview Elementary Internal Accounts. It has been a pleasure to work with you throughout the year. Your guidelines have enabled us to set policies within our school to assure a favorable audit report for this year.

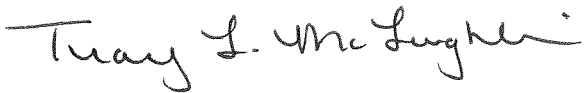
The following are responses to each item noted on the audit that was out of compliance:

1. Multiple checks were issued without being identified for 1099 purposes. The bookkeeper will review and follow through that each vendor that is providing an outside service has the W-9 on file with the bookkeeper and the county office. The bookkeeper will make sure that either a Tax ID Number or Social Security Number and correct address is entered into the accounting system and that checks are identified as a 1099 payment to comply with IRS regulations.
2. On 1 out of 12 occasions, the Principal's initials were missing from the bank statement. To be in compliance and maintain internal control in the accounting system, the bookkeeper will double check and confirm that all bank statements have been delivered to the Principal unopened and have been initialed by the Principal before reconciling. In this particular instance, the envelope was initialed by the Principal, but not the bank statement.
3. Fundraiser numbers on a sampling of Monies Collected Forms were not always noted. When money is collected for a fundraiser, the bookkeeper will verify that the fundraiser number is included on the monies collected form and also noted in the EPES Accounting System.
4. A sampling of deposit slips did not have a list of checks attached to the bank deposit slips. The bookkeeper will make sure to include on the deposit slip a list of checks to be deposited or attach an adding machine tape with name/check number listed on the tape to be filed with the deposit documentation.

5. Several disbursement issues including incomplete backup for reimbursements made and Internal Account Purchase Orders were completed by unauthorized persons. Also, on two occasions, handwritten checks were issued without a payee indicated on the check. The bookkeeper will make sure all reimbursements have proper backup documentation before any reimbursement is issued. The bookkeeper will also insure that all Internal Account Purchase Orders and Requisitions are completed and signed by the authorized person on that account. Regarding the issuance of handwritten checks with no payee, the bookkeeper will follow procedure and write in the payee on the check before it is delivered to the vendor. The bookkeeper will also remind other authorized check signers to make sure handwritten checks are filled out properly according to Board Policy.
6. The Internal Accounts Manual requires a balance limits formula to be applied to certain accounts at year end. This formula was applied incorrectly to two accounts over the limit and not transferred to 5100 as required by board policy. The bookkeeper did apply the balance limits formula to these accounts and in turn transfers were made after the balance limits formula was applied into those two accounts. The bookkeeper then failed to apply the balance limits formula again after future transfers into those accounts, so therefore the two accounts were over the limit. In the future, the bookkeeper will insure that the proper balance limits formula is applied correctly at year end as required by board policy.

Again, I appreciate your thoroughness of our 2013-2014 Internal Accounts Audit. I look forward to working with you again.

Respectfully,

A handwritten signature in cursive script that reads "Tracy L. McLaughlin".

Tracy L. McLaughlin, Principal



# ***RIDGEVIEW HIGH SCHOOL AUDIT***

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January, 2015

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, 2014.

## **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 \$145,411.96 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 75,747.65
Investments	69,664.31
Total funds	\$145,411.96

During the financial review period, the total receipts equaled \$563,521.99 and the total expenditures equaled \$575,350.96 for a total of \$1,138,872.95.

## **Change in Fund Balance**

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$ 572,397.51	563,521.99	- 8,875.52
Disbursements	602,853.30	575,350.96	-27,502.34
Cash/Bank Balance	47,698.26	75,747.65	28,049.39
Investments	109,542.67	69,664.31	-39,878.36

The financial records present fairly in all material respects the financial position of Ridgeview High School as of June 30, 2014, 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:

1. Multiple checks were issued without being identified for 1099 purposes as required on page 71 of the Internal Accounts Manual.
2. On multiple occasions the Bookkeeper was the initial receiver of funds which is very poor segregation of duties as stated on page 5 of the Internal Accounts Manual.
3. Two (2) out of twelve (12) journal adjustments not dated the last day of the month to record the SBA interest for the month in accordance with page 8 of the Internal Accounts Manual.
4. Multiple restricted expenditures (donations and personal memberships) not made from Trust account in accordance with school board policy, page 29 Internal Accounts Manual.
5. Multiple revenue issues were noted during the audit including bank validation slips and deposit slips not included in deposit packet and a list of checks not being attached to bank deposit slips. Teacher receipts (TR) not being written when required, alphanumeric and/or numerical amount being left blank, recipient left blank, not signed by teacher/coach/sponsor, and in one instance both white and yellow removed from the Teacher Receipt Book. Six teacher receipts were blank other than the teacher's signature. On multiple occasions the teacher receipt date versus the date of the official receipt indicated that the funds were not turned into the Bookkeeper the same day as collected. Multiple Monies Collected Forms (MCF) were not totaled, teacher receipt numbers not listed, tally not shown, were edited without being initialed by teacher/coach/sponsor, and fundraiser application numbers were not shown. In one instance of the sample a yellow copy of the Monies Collected Form was not returned to the teacher/coach/sponsor. It was noted twice in the sample that Report of Tickets Sold forms (ROTS) were not included with the MCF and once the Bookkeeper did not sign the ROTS and once the ticket numbers on the ROTS did not match the ticket numbers on the Ticket Disbursement Sheet. In regards to Official Receipts it was noted that the majority are dated the day of the deposit rather than the day received by the Bookkeeper and in one case the "purpose or source" was listed as "Donation" rather than "Concession". It appears that two Official Receipts were date 3/6 and not deposited until 3/13, indicating they were held over the weekend by the Bookkeeper. Collection procedures on pages 17-19 of the Internal Accounts Manual.
6. Several disbursement issues were noted during the audit including incomplete backup and written approval not obtained prior to purchase. Reimbursement issued without proof of payment. Checks were issued based on a copy of receipt , invoice without

vendor name or address, reservation confirmation or order form, and in two instances in sample with no backup at all. Internal Account Purchase Orders (IAPO) Payment Authorization was blank on multiple occasions, and not signed (approved) on one occasion. The check number was not entered on a check requisition by Bookkeeper, A check was issued to individual rather than company as invoice stated. Multiple checks issued even though acknowledgment of receipt of goods or services not indicated on Internal Purchase Order. In one instance a revised Internal Account Purchase Order was issued but not utilized in the payment. Principal's approval signatures not dated. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.

7. Multiple change funds were established without following the procedures outlined on page 56 of the Internal Accounts Manual.
8. Internal Accounts Manual page 35 states that when gift cards are purchased the signature of the receiver of the gift card is required. Three checks issued for gift cards were sampled and in all three cases no acknowledgments of receipt were obtained.
9. The distribution/return of teacher receipt books is not being controlled to the extent required by the Internal Accounts Manual, page 18. Bookkeeper's signature is required upon returning of receipt book, not teacher/coach/sponsor's.
10. Transfer Procedures, page 49, Internal Accounts Manual states that "Both the sponsor for the disbursing account and the sponsor for the receiving account must sign authorizing the transfer. Multiple Activity Account Transfer forms were signed by the Bookkeeper rather than the sponsor for the disbursing account and/or the sponsor for the receiving account.
11. According to school board policy (page 11, Internal Accounts Manual) once a fundraiser application has been approved and again after the recap is completed a copy is to be sent to the county office. Of the sample, five (5) initial and two (2) recapped copies were not received in the county office. Four (4) of the six (6) recapped applications sampled were not supported by activity account details. Fundraiser numbering system confusing; FR#3190-08 ASD Classroom for Bags of shredded paper, however, activity account detail of 3190 shows same fundraiser number for shredded paper, doggie treats and doggie donations. Recap shows only shredded paper and no additional fundraiser application for doggie treats or doggie donations. The Fundraiser Log doesn't include a number of recapped fundraiser applications received by the county.
12. In reviewing the Master Ticket Inventory, Ticket Disbursement Sheets and confirming actual ending ticket numbers a number of items were noted; teacher/coach/sponsor responsible for tickets did not sign Ticket Disbursement Sheets, and top portion of multiple Ticket Disbursement Sheets not completed. One roll of tickets was issued shown on Ticket Disbursement Sheet and Report of Tickets Sold, however the tickets were still on the roll, the new Athletic Director completed the Master Ticket Inventory based on visual inspection of ticket rolls. Discrepancy was discovered during confirmation of beginning/ending ticket roll numbers. One coach checked out tickets and turned in funds without completing a Report of Tickets Sold and also did not turn

Ridgeview High School Audit

Page 4

funds into Bookkeeper intact. This coach is no longer on staff at RHS. Internal Accounts Manual pages 52-55.

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,



Roni M. Campbell  
Internal Accounts Auditor



*Ridgeview High School*  
*466 Madison Avenue*  
*Orange Park, Florida 32065*  
*904-213-5203*

*Deborah Segreto, Principal*  
*Mark McKinney, Vice Principal*

*Kevin Staefe, Assistant Principal*  
*Lori Ricks, Assistant Principal*

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1/30/15

Roni Campbell, CCSD Auditor

In response to the 2013-2014 audit:

1. 10-99 will be marked for service companies.
2. The principal will sign the money collected form for monies received, if not the sponsor.
3. Interest will be posted in the current month.
4. New Trust accounts will be added as needed.
5. A list of the checks going to the bank with the deposit slip will be kept in the school records.
6. Receipts will be attached as back up for records.
7. Change fund is handled by the athletic director.
8. Coaches and sponsors will get signatures for gift cards.
9. Bookkeeper will sign for receipt books.
10. Principal will sign transfer forms.
11. Explanation of fundraiser will be attached.
12. Ticket log is maintained totally with the athletic director.

Respectfully,

*Deborah Segreto*  
Deborah Segreto, Principal

*Annie Taylor*  
Annie Taylor, Bookkeeper

# **SHADOWLAWN ELEMENTARY SCHOOL**

## **AUDIT**

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January, 2015

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, 2014.

### 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 \$53,957.19 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 53,957.19
Total funds	\$ 53,957.19

During the financial review period, the total receipts equaled \$130,649.32 and the total expenditures equaled \$135,738.61 for a total of \$266,387.93.

### Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$146,861.72	130,649.32	- 16,212.40
Disbursements	137,630.00	135,738.61	- 1,891.39
Cash/Bank Balance	59,046.48	53,957.19	- 5,089.29

## 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, 2014, 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:

1. Multiple checks were issued without being identified for 1099 purposes as required on page 71 of the Internal Accounts Manual.
2. Page 32 of the Clay County School District Internal Accounts Manual states "All checks must be signed with two signatures", multiple checks contained only 1 signature.
3. On 10 out of 12 occasions the Principal' Monthly Report Packet was filed in the county office with original signatures. The Internal Accounts Manual states that a duplicate copy is to be filed and the original copy is to be maintained at the school site. (Page 60).
4. Several disbursement issues were noted during the audit including incomplete backup and prior written approval not being obtained prior to purchase being made. On one occasion of reimbursement from a non-itemized receipt and two (2) reimbursements without proof of payment. On at least nine (9) occasions the "Account to be paid from" was left blank. On one instance in the sample the Payment Authorization Box on an Internal Account Purchase Order was incomplete and on another the teacher/coach/sponsor's signature acknowledging receipt of the goods/services was not dated. Three (3) check stubs contained a date different than the date indicated on the check requisition as the check date. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.
5. Multiple revenue issues were noted during the sampling including teacher receipts not being written when required and on three (3) occasions, in the sample, teacher receipts were voided without the white (original). On multiple occasions teacher receipts were written and the whites remained in the teacher receipt book, the alphanumerical and/or numerical amount was blank, or the teacher receipt was edited and should have been voided and another issued. On one occasion the Monies Collected Form was edited and was not initialed by the teacher/coach/sponsor and on another the Official Receipt number was not written on the Monies Collected Form. In sampling the Monies Collected Forms (MCF) it was noted that on four (4) occasions incorrect teacher receipt (TR) numbers were listed, on three (3) occasions TR numbers were not listed on MCF, and on three (3) occasions the Bookkeeper did not sign the Monies Collected Form. On four (4) occasions the teacher receipt date versus the date of the official receipt indicated that the funds were not turned into the Bookkeeper the same day as collected. It should also be noted that the Bookkeeper identifies type of payment (cash or check) on Official Receipts and utilizes the Deposit Voucher. This process allows for the efficient tracking of cash and checks from the Monies Collected Form to the

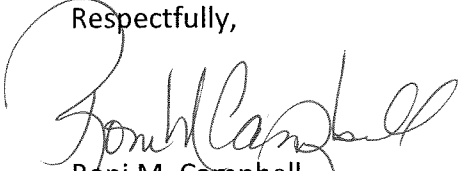
Deposit Slip. Collection procedures on pages 17-19 of the Internal Accounts Manual.

6. Page 48 of the Internal Accounts Manual states that the proper procedure for voiding of checks includes mutilating the signature area. Two (2) voided checks were sampled and both were not voided correctly.
7. According to school board policy (page 11, Internal Accounts Manual) once a fundraiser application has been approved and again after the recap is completed a copy is to be sent to the county office. Initial copy of fundraiser application not received in county office in one instance in sampling and on two (2) occasions the recaps were not supported by activity account details.

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,



Roni M. Campbell  
Internal Accounts Auditor





"Home of the  
Falcons"

## *Shadowlawn Elementary School*

2945 County Road 218  
Green Cove Springs, FL 32043  
Main Office: 529-1007  
Fax: 904-529-1011

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*Nancy Crowder*  
PRINCIPAL

*Sharon Joca*  
ASSISTANT PRINCIPAL

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January 23, 2015

Audit Response - FY14

Dear Mrs. Campbell,

The following steps/procedures are outlined in response to the Shadowlawn Elementary 2014 audit results:

1. Bookkeeper has verified that any service that has been purchase has been marked for 1099 processing.
2. The principal will ensure at final processing that all checks have two signatures.
3. Bookkeeper has corrected this issue by retaining original signatures of the Principal's Monthly Report Packet at Shadowlawn Elementary and sending copies to District office.
4. Bookkeeper has reminded the teachers both in writing and verbally:
  - Prior approval must be obtained before a purchase is made.
  - Accuracy of dates is a priority when filling out paper work.
  - All receipts must show items purchased.
  - Reimbursement request for credit cards purchases must be accompanied by an itemized receipt and credit card statement showing items purchased.

Bookkeeper will verify that:

- Account to be paid from is filled out.
- PO's payment box is completed.
- Sponsor receiving orders signs and dates the PO's.
- Checks and check stubs are dated the same on Check Requisitions.

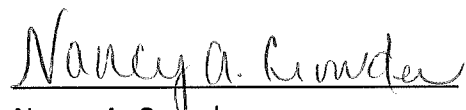
5. Bookkeeper has reminded the teachers both in writing and verbally:
- Receipts must be written on the same day money is received.
  - White copies must be intact when voiding a receipt.
  - White copies of the receipts must be given to the payee.
  - Complete all spaces on the receipts correctly.
  - Please void a receipt rather than edit it.
  - Initial any changes made on the Monies Collected forms.
  - Write correct receipt number on the Monies Collected forms.
  - Monies Collected form and receipt dates should match and be handed in on the same day.

Bookkeeper has an established procedure in place to ensure that:

- All Monies Collected forms are signed.
6. Bookkeeper is cutting off both signature lines on voided checks.
7. Bookkeeper has corrected the Fundraiser process. A copy of the Fundraiser application approval is sent to Mrs. Roni Campbell. After the recap is completed a second copy along with backup is sent in as well.

As Bookkeeper, I asked myself what I could do to help our staff to be more confident with the Bookkeeper procedures. I developed a handout that covers all the procedures and provides detailed examples. At the beginning of 2014-2015 school year, Mrs. Crowder called a meeting and we went over all procedures and had the teachers sign as accountability. This has proved to be beneficial.

Pamela A. Salyer, Bookkeeper Shadowlawn Elementary, 



Nancy A. Crowder  
Principal

# **SWIMMING PEN CREEK ELEMENTARY SCHOOL AUDIT**

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January, 2015

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, 2014.

## **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 \$21,234.12 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 19,201.65
Investments	2,032.47
Total funds	\$ 21,234.12

During the financial review period, the total receipts equaled \$58,061.17 and the total expenditures equaled \$58,056.99 for a total of \$116,118.16.

## **Change in Fund Balance**

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$ 66,652.22	58,061.17	- 8,591.05
Disbursements	72,263.66	58,056.99	- 14,206.67
Cash/Bank Balance	19,200.81	19,201.65	.84
Investments	2,029.13	2,032.47	3.34

Swimming Pen Creek Elementary School Audit  
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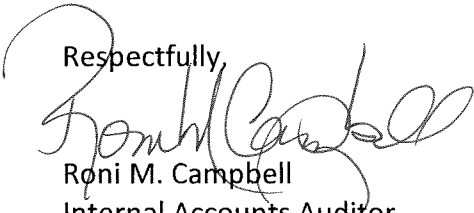
The financial records present fairly in all material respects the financial position of Swimming Pen Creek Elementary School as of June 30, 2014, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

1. Multiple checks were issued without being identified for 1099 purposes as required on page 71 of the Internal Accounts Manual.
2. On 10 out of 12 occasions the Principal' Monthly Report Packet was filed in the county office with original signatures. The Internal Accounts Manual states that a duplicate copy is to be filed and the original copy is to be maintained at the school site. (Page 60).
3. Two restricted expenditures not made from Trust account (personal membership and donation) in accordance with school board policy, page 29 Internal Accounts Manual.
4. List of checks not attached to deposit slip included with each deposit packet in accordance with Collection Procedures on pages 17-19 of the Internal Accounts Manual.
5. Several issues were noted in regards to disbursements including incomplete backup and receipt of items purchased on Internal Account Purchase Orders not being acknowledged. Reimbursements were issued without paid receipt, without itemized receipt and without proof of payment. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.
6. Pages 52-55 of the Internal Accounts Manual addresses ticket policy and procedures. The Master Ticket Inventory and Ticket Disbursement Sheets not completed correctly. Policy requires new inventory and disbursement sheets each year.

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

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

Respectfully,



Roni M. Campbell

Internal Accounts Auditor

# Swimming Ben Creek Elementary



1630 Woodpecker Lane

Middleburg, FL 32068

Main Office: 904-278-5707

Fax Number: 904-278-5720

Linda Pratt  
Principal

Vicki Padgett  
Assistant Principal

January 19, 2015

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

Dear Mrs. Campbell;

Please accept this letter as my response to the Internal Account audit you conducted for the 2013-2014 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 listed on our audit comments, I do understand that some of these items were discussed and changes made after the Spring Bookkeepers Meeting for which we have made the changes and maintained these changes since that time. We also have tried to make sure that we are not allowing reimbursements unless absolutely necessary and that when we do that we have obtained all of the proper paperwork needed for backup. We will review the pages mentioned in the manual to make sure that all guidelines mentioned are being followed.

Thank you again and we look forward to working with you again next year.

Sincerely,

A handwritten signature in cursive script that reads "Linda Pratt".

Linda Pratt  
Principal

**Innovate.Engage.Empower**

# ***THUNDERBOLT ELEMENTARY SCHOOL AUDIT***

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January, 2015

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, 2014.

## 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 \$77,348.57 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 77,018.40
Investments	330.17
Total funds	\$ 77,348.57

During the financial review period, the total receipts equaled \$174,669.88 and the total expenditures equaled \$168,368.05 for a total of \$343,037.93.

## Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$ 181,332.47	174,669.88	- 6,662.59
Disbursements	187,294.14	168,368.05	-18,926.09
Cash/Bank Balance	70,717.10	77,018.40	6,301.30
Investments	329.64	330.17	.53

## Thunderbolt Elementary School Audit

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The financial records present fairly in all material respects the financial position of Thunderbolt Elementary School as of June 30, 2014, 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 of Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

1. Multiple checks were issued without being identified for 1099 purposes as required on page 71 of the Internal Accounts Manual.
2. Page 32 of the Clay County School District Internal Accounts Manual states "All checks must be signed with two signatures", multiple checks contained only 1 signature.
3. On 1 out of 12 occasions the Principal' Monthly Report Packet was filed in the county office with original signatures. The Internal Accounts Manual states that a duplicate copy is to be filed and the original copy is to be maintained at the school site. (Page 60).
4. Two restricted expenditures (donation and personal membership) not made from Trust account in accordance with school board policy, page 29 Internal Accounts Manual.
5. Checks written for change funds not being handled in accordance with the Internal Funds Manual, page 56.
6. Multiple revenue issues were noted during the audit including instances of teacher receipts not written when required and a list of checks not being attached to bank deposit slips. One Monies Collected Form did not have a purpose lists and another was edited without being initialed by teacher/coach/sponsor. The fundraiser number was not shown on multiple MCF's and the Official Receipt number was not shown on two in the sample. Collection procedures on pages 17-19 of the Internal Accounts Manual.
7. Several disbursement issues were noted during the audit including approved amount increased without being initialed and lack of prior written approval before purchase. On at least one occasion check, in sample, was issued for more than approved amount. Bookkeeper signed Request for Purchase Approval and Check Requisition for chorus account. In sampling gift cards purchased it was noted in one instance that that receipt of gift card was not acknowledged as required by policy. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.
8. According to school board policy (page 11, Internal Accounts Manual) once a fundraiser application has been approved and again after the recap is completed a copy is to be sent to the county office. Initial copies of fundraiser applications and one recapped fundraiser application of the sample were not received in the county office. In the sample, one fundraiser application did not have a purpose stated and one was not used for the stated purpose. Boxtops, Baskets nor Science Fair Display Boards were logged on the Fundraiser Log.
9. In auditing tickets it was noted CCSD policy is not being followed. The only tickets used during FY14 were produced by the chorus and represented seats at each of two performances. Tickets remaining from prior years were destroyed by PFA after the

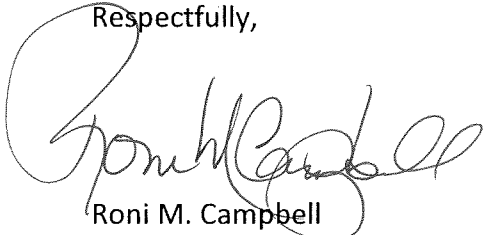
Thunderbolt Elementary School Audit  
Page 3

carnival was over. Master Ticket Inventory and Ticket Disbursements Sheets were not completed. Internal Accounts Manual, page 17, 52-55.

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

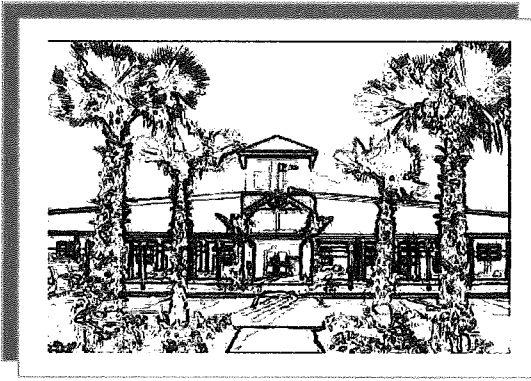
The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully,

A handwritten signature in black ink, appearing to read "Roni M. Campbell". The signature is written in a cursive style with a large initial "R" and "C".

Roni M. Campbell  
Internal Accounts Auditor





# *Thunderbolt Elementary School*

*2020 Thunderbolt Road Fleming Island, Florida 32003*

*Dee Dee Phillips, Principal*

*Tracey Finley, Assistant Principal Wilnitra Dixon, Assistant Principal*

January 29, 2015

Members of the School Board of Clay County, Florida

**Audit Exception Reply:**

- 1) As of July 1<sup>st</sup>, checks have not been cut to a vendor without first obtaining a W9 and entering the information in the EPES System.
- 2) All checks will be verified for 2 signatures prior to being sent out.
- 3) Attention will be given to maintaining all original Monthly Reports at the school site and submitting a copy of of each Monthly Report to the county office.
- 4) New understanding of policy requiring Donation and Personal Memberships be paid from Trust Accounts will ensure that this practice will be followed in the future.
- 5) Change fund was used for the first time. All procedures are now being followed.
- 6) In the future, teacher procedures in regards to money collecting will be monitored more closely and instruction given when necessary.
- 7) In the future, prior written approval will be obtained before purchases are made and any increase in approved amount will be initialed by person requesting the check. The Request for Purchase will be signed by the account holder only and all gift cards will be signed for.
- 8) In the future, all fundraiser applications will be sent to county office after approval and then after recap is finished. All applications will list a purpose for funds raised and funds will be spent on those items.
- 9) As of July 1<sup>st</sup>, PFA has completed a Master Ticket Inventory and Ticket Disbursement sheets for events this school year. All left over tickets will be sent to county office to be destroyed.

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

Sincerely,

Dee Dee Phillips

Principal

# **TYNES ELEMENTARY SCHOOL AUDIT**

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January, 2015

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, 2014.

## **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 \$46,386.89 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 15,452.61
Investments	30,934.28
Total funds	\$ 46,386.89

During the financial review period, the total receipts equaled \$127,949.41 and the total expenditures equaled \$126,441.89 for a total of \$254,391.30.

## **Change in Fund Balance**

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$ 123,916.37	127,949.41	4,033.04
Disbursements	128,037.51	126,441.89	- 1,595.62
Cash/Bank Balance	13,995.73	15,452.61	1,456.88
Investments	30,883.64	30,934.28	50.64

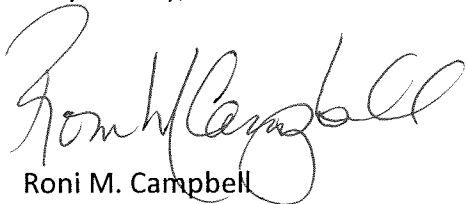
The financial records present fairly in all material respects the financial position of Tynes Elementary School as of June 30, 2014, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

1. On 3 out of 12 occasions the Principal's Monthly Report Packet was not prepared on or before the 15<sup>th</sup> of the subsequent month in accordance with the Internal Accounts Manual, page 60.
2. Multiple checks were issued without being identified for 1099 purposes as required on page 71 of the Internal Accounts Manual.
3. Page 32 of the Clay County School District Internal Accounts Manual states "All checks must be signed with two signatures", multiple checks contained only 1 signature.
4. Multiple revenue issues were noted during the audit including the white and yellow of teacher receipt missing and a list of checks not being attached to bank deposit slips. Teacher receipts not being written when required, numerical amount being left blank, and teacher receipts being edited rather than being voided and another issued. On multiple occasions the teacher receipt date versus the date of the official receipt indicated that the funds were not turned into the Bookkeeper the same day as collected. The fundraiser number was not entered on the Monies Collected Form by the teacher/coach/sponsor multiple times as well as the Official Receipt number not being entered by the Bookkeeper. MCF's (Monies Collected Forms) were edited without being initialed by teacher/coach/sponsor; not signed by teacher; not signed by bookkeeper on at least one instance in the sample. Collection procedures on pages 17-19 of the Internal Accounts Manual.
5. Several disbursement issues were noted during the audit including checks issued without backup, reimbursement issued without prove of payment, and tip (\$100.00) not shown on receipt. During the sample, on three (3) occasions the check stub was incomplete (handwritten checks), on two (2) occasions the Request for Purchase Approval and Check Requisition was not signed by the Principal, and one check was written for more than approved. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.
6. According to school board policy (page 11, Internal Accounts Manual) once a fundraiser application has been approved and again after the recap is completed a copy is to be sent to the county office. This policy was not adhered to for the year ending June 30, 2014.
7. In an effort to insure that this year's funds are spent on this year's children the Internal Accounts Manual requires a balance limits formula to be applied to certain accounts at year end (page 10). This formula was not applied to 5100 as required.

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,

A handwritten signature in cursive script that reads "Roni M. Campbell". The signature is written in black ink and is positioned above the printed name and title.

Roni M. Campbell  
Internal Accounts Auditor

# Tynes Elementary School

1550 Tynes Boulevard  
Middleburg, Florida 32068  
(904) 291-5400

**Laura M. Fogarty**  
Principal

**Pamela White**  
Assistant Principal

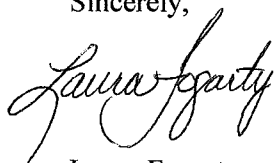
January 29, 2015

This letter is in response to the audit report of the internal funds of Tynes Elementary School for the year ending June 30, 2014. Steps have been taken to correct the items noted in our audit draft for the 2014-2015 school year.

1. In regards to the Principal's Monthly Report Packet not being prepared on or before the 15<sup>th</sup> of the subsequent month, the bookkeeper and principal have reviewed the internal accounts manual and will make every effort to abide by those dates.
2. In regards to checks being issued without being identified for 1099 purposes, bookkeeper has reviewed the internal accounts manual and will make every effort to correctly identify checks in the future.
3. In regards to multiple checks being dispensed without 2 signatures, the bookkeeper will take extra precautions in preparing checks to assure all signatures are obtained.
4. In regards to the revenue issues noted by auditor, bookkeeper held a workshop before school started to train all personnel on proper collection procedures. The workshop materials were posted on the N:/ drive for reference at any time needed. Also, the bookkeeper has encouraged personnel to ask for retraining at any time it is needed.
5. In regards to the disbursement issues and Fundraiser forms noted by auditor, the bookkeeper has reviewed the Internal Accounts Manual and will make every effort to not make the same mistakes in the future.
6. In regards to the balance limits applying to the 5100 account, the bookkeeper will include that account in all future year end 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 2013-2014 internal accounts. We found Mrs. Campbell to be extremely helpful, professional, and understanding.

Sincerely,



Laura Fogarty  
Principal

PERSISTENCE & RESPONSIBILITY



IN DAILY EFFORT

An Equal Opportunity Employer

# **WILKINSON ELEMENTARY SCHOOL AUDIT**

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January, 2015

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, 2014.

## **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 \$21,082.43 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 20,315.80
Investments	766.63
Total funds	\$ 21,082.43

During the financial review period, the total receipts equaled \$111,597.79 and the total expenditures equaled \$92,242.85 for a total of \$203,840.64.

## **Change in Fund Balance**

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$ 80,157.38	111,597.79	31,440.41
Disbursements	89,041.64	92,242.85	3,201.21
Cash/Bank Balance	962.11	20,315.80	19,353.69
Investments	765.38	766.63	1.25

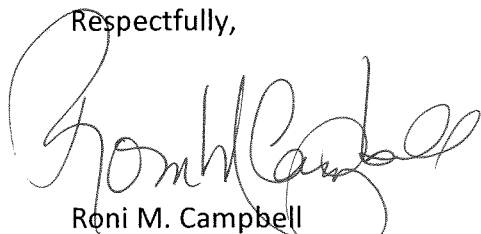
The financial records present fairly in all material respects the financial position of Wilkinson Elementary School as of June 30, 2014, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies, with the following exceptions:

1. Multiple checks were issued without being identified for 1099 purposes as required on page 71 of the Internal Accounts Manual.
2. Checks written for change funds not being handled in accordance with the Internal Funds Manual, page 56.
3. Multiple revenue issues were noted during the audit including multiple instances of fundraiser number not being listed on Monies Collected Form and teacher receipts not being written when required. Teacher receipts not being dated, white (original) left in book, and teacher receipts being edited rather than being voided and another issued. On multiple occasions the teacher receipt date versus the date of the official receipt indicated that the funds were not turned into the Bookkeeper the same day as collected. It was noted in the sample that on one occasion the Bookkeeper held funds over the weekend. Collection procedures on pages 17-19 of the Internal Accounts Manual.
4. Several disbursement issues were noted during the audit including reimbursement without prove of payment and multiple instances of lack of prior written approval. Gift cards were issued without acknowledgement from the individuals receiving such cards. The "Note" section on many checks in the sample was blank. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.
5. According to school board policy (page 11, Internal Accounts Manual) once a fundraiser application has been approved and again after the recap is completed a copy is to be sent to the county office. This policy was not adhered to for the year ending June 30, 2014. Also, there was evidence that in the case of one fundraiser (hat day) the funds were not turned into the bookkeeper the same day as collect and were held over a weekend.

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,



Roni M. Campbell  
Internal Accounts Auditor



Home of the Wildcats!

# Wilkinson Elementary School

4965 County Road 218 Middleburg, FL 32068

Phone 904-291-5420 Fax 904-291-5425

*Angela Gentry*  
Principal

*Heather Teta*  
Assistant Principal

---

January 29, 2015

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

Mrs. Campbell,

This letter is to inform you that Victoria Touchton and I have met concerning the results of our audit for the 2013-2014 school year. Since that time Victoria and I have met with staff and gone over the proper procedures for handling money and fundraising procedures.

In regard to 1099 procedures Mrs. Touchton has taken the time to make sure she requests W9's from businesses. In regard to change fund procedures Mrs. Touchton has met with Mrs. Campbell to discuss the proper procedure for change funds to make sure they are handled according to the Internal Accounts Manual, page 56. While going over our paperwork we spoke with teachers about making sure receipts are filled out correctly and the white is given to the student to give to the parent at all times. To help with making sure fundraiser forms are filled out and turned in, in a timely manner Mrs. Touchton has sat down with the fundraiser coordinator for the school and done a training of how to fill out the paperwork and make sure that all documentation required is given.

Sincerely,

Angela Gentry  
Principal



# **WILKINSON JUNIOR HIGH SCHOOL AUDIT**

January, 2015

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, 2014.

## 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 \$90,031.04 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 26,541.44
Investments	63,489.60
Total funds	\$ 90,031.04

During the financial review period, the total receipts equaled \$174,756.69 and the total expenditures equaled \$165,339.30 for a total of \$340,095.99.

## Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$ 143,917.18	174,756.69	30,839.51
Disbursements	138,249.61	165,339.30	27,089.69
Cash/Bank Balance	17,227.94	26,541.44	9,313.50
Investments	63,385.71	63,489.60	103.89

Wilkinson Junior High School Audit

Page 2

The financial records present fairly in all material respects the financial position of Wilkinson Junior High School as of June 30, 2014, 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:

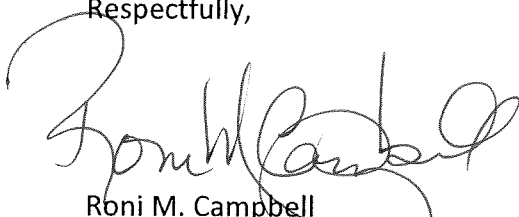
1. Multiple checks were issued without being identified for 1099 purposes as required on page 71 of the Internal Accounts Manual.
2. Page 32 of the Clay County School District Internal Accounts Manual states "All checks must be signed with two signatures", one (1) check was found to contain only 1 signature.
3. In an effort to insure that this year's funds are spent on this year's children the Internal Accounts Manual requires a balance limits formula to be applied to certain accounts at year end (page 10). This formula was applied incorrectly for one account as it was applied before all revenue was entered.
4. Multiple revenue issues were noted during the audit including Teacher Receipts not being written when required and Monies Collected Forms being edited without being initialed by teacher/coach/sponsor. On Monies Collected Forms sampled multiple instances of fundraiser number not entered, purpose not listed, and/or not dated. On multiple occasions the teacher receipt date versus the date of the official receipt indicated that the funds were not turned into the Bookkeeper the same day as collected. Collection procedures on pages 17-19 of the Internal Accounts Manual.
5. Several disbursement issues were noted during the audit including check issued for more than invoice and Internal Account Purchase Order edited and not initialed by Principal. On one occasion, in sample, handwritten check issued without payee, nine (9) occasions check issued without acknowledgment of receipt of goods. On nine (9) occasions, in the sample, the Principal's signature authorizing payment was a copy. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.
6. According to school board policy (page 11, Internal Accounts Manual) once a fundraiser application has been approved and again after the recap is completed a copy is to be sent to the county office. In the sampling, all but one (1) initial copy of the fundraiser applications and none of the copies of recapped fundraiser applications were received in the county office. PE candy sales and Honey and Beef Sticks were sold, unclear as to how often or when, unable to determine if funds turned in same day as collected. No fundraiser application or number for PE candy sales.

Wilkinson Junior High School Audit  
Page 3

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 bookkeeper is acknowledged and appreciated.

Respectfully,



Roni M. Campbell  
Internal Accounts Auditor

