

ADULT COMMUNITY EDUCATION 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 Adult Community Education's Internal Accounts for the fiscal year ending June 30, 2014.

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 \$10,142.80 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 9,369.93
Investments	772.87
Total funds	\$10,142.80

During the financial review period, the total receipts equaled \$34,562.29 and the total expenditures equaled \$27,873.19 for a total of \$62,435.48.

Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$ 3,954.91	34,562.29	30,607.38
Disbursements	3,798.87	27,873.19	24,074.32
Cash/Bank Balance	2,682.09	9,369.93	6,687.84
Investments	771.61	772.87	1.26

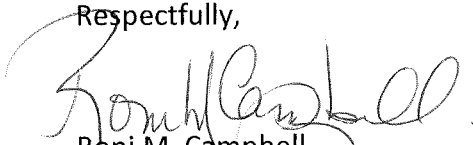
The financial records present fairly in all material respects the financial position of Adult Community Education as of June 30, 2014, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida 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. On 12 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 in regards to reimbursements and lack of prior written approval before purchase. Gift cards were issued without acknowledgement from the individuals receiving such cards and check was voided without the signature area mutilated. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.
5. A number of fundraiser issues were observed. A fundraiser log was not kept nor were fundraiser numbers assigned. Also, 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.

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

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

Respectfully,



Roni M. Campbell
Internal Accounts Auditor



Charlie Van Zant, Jr.
Superintendent of Schools

SCHOOL DISTRICT OF CLAY COUNTY

Center for Adult & Community Education

2306 Kingsley Ave.

Orange Park, Florida 32073

PHONE 904/272-8170 FAX 904/272-8164

Supervisor
Shannah Kosek,
M.Ed.

Testing Specialist
Gary Smith

Career Specialist
Margaret Lawshe

Full-time GED
Instructors
David Silverman
Tracy Oliver

January 28, 2015

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

Dear Mrs. Campbell:

Thank you for your thorough and professional audit of our internal accounts for the 2013/2014 school year. We are pleased that the financial statement, which was prepared on the basis of cash receipts and disbursements, has been represented correctly.

The following is a response to the items noted in the auditor's report.

1. Every effort will be made to properly identify purchases for 1099 purposes as required on page 71 of the Internal Accounts Manual;
2. Special effort will be made to carefully check for two signatures on each check issued;
3. Every effort will be made to ensure that a duplicate copy of the Principal's Monthly Report will be filed with the county office and maintain the original Principal's Monthly Report in the Adult Education Internal Accounts files;
4. In response to the incomplete backup for reimbursements, it is agreed that in a few cases, the written approval was dated after a purchase was made. However, in checking the records, every purchase or reimbursement had a signed Approval and Receipt for the purchase on file. With regards to the distribution of Gift cards, we have corrected our procedures to include a signed receipt from each Gift Card recipient. Heightened measures have been and will continue to be taken to follow the guidelines as outlined in the Internal Accounts Manual. In response to the check that was voided, the signature area of the check was marked VOID. In accordance with the Internal Accounts Manual, every effort shall be made to mutilate the signature line when checks are voided in the future.

5. All deposits made from monies collected from the fundraiser were documented as Fundraiser #1. Heightened efforts have been and will continue to be made to accurately follow all future fundraiser documentation according to the Internal Accounts Manual.

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,

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

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

ARGYLE ELEMENTARY 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 Argyle 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 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 \$41,006.93 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$41,006.93
Total funds	\$41,006.93

During the financial review period, the total receipts equaled \$144,935.27 and the total expenditures equaled \$131,013.74 for a total of \$275,949.01.

Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$123,001.50	144,935.27	21,933.77
Disbursements	133,547.99	131,013.74	- 2,534.25
Cash/Bank Balance	27,085.40	41,006.93	13,921.53

The financial records present fairly in all material respects the financial position of Argyle 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. Two out of twelve Principal's Monthly Report Packets were not prepared on or before the 15th 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. On 10 out of 12 occasions the Principal's 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).
5. Multiple restricted expenditures (donations) not made from Trust account in accordance with school board policy, page 29 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. Also, there was evidence that in the case of one fundraiser (pizza sale) the funds were not turned into the bookkeeper intact as required by school board policy.
7. Multiple revenue issues were noted during the audit including Bookkeeper not completing required portion of multiple Report of Ticket Sold forms and a list of checks not being attached to bank deposit slips. Teacher receipts not being written when required, numerical amount being left blank, not dated, and teacher receipts being edited rather than being voided and another issued. In one case a teacher receipt was completely blank, yet listed on a Monies Collected Form. 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 were not totaled, or not dated or not signed by Bookkeeper. MCF's (Monies Collected Forms) were edited without being initialed by teacher/coach/sponsor; teacher receipts/tally not listed, official receipt numbers were not shown on MCF. Collection procedures on pages 17-19 of the Internal Accounts Manual.
8. Several disbursement issues were noted during the audit including incomplete backup in regards to reimbursements and lack of prior written approval. On one occasion check stub, check requisition and backup missing, on another check issued without check requisition or any backup at all. Internal Account Purchase Orders and Check Requisitions not completed in their entirety on multiple occasions, including Principal's approval. On at least one occasion check was issued for more than invoice amount. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.
9. 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

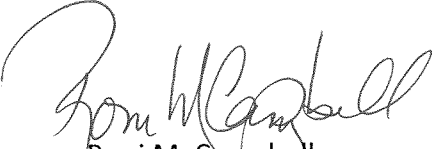
end (page 10). This formula was applied incorrectly when applied and not applied to one required account. Three accounts were over the limit and not transferred to 5100 as required by board policy.

10. While confirming ending ticket numbers two ticket issues were noted which were outside school board policy, 60 tickets were missing on one of the Ticket Disbursement Sheets and handmade tickets were used for the Santa Breakfast. Internal Account Manual, pages 52-55.

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,



Roni M. Campbell
Internal Accounts Auditor



www.oneclay.net

We are all Pioneers...

...Pathfinders on the Trail of a New Frontier

Theresa Roman, Principal
troman@oneclay.net

Michelle Corsi, Assistant Principal
mcorsi@oneclay.net

January 29, 2015


Roni M. Campbell
School District of Clay County

Dear: Mrs. Campbell

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

1. In regards to several Principal's Monthly Report Packets not being prepared by the 15th of the subsequent month: the bookkeeper will ensure that the Principal's Monthly Report Packets are prepared on or before the required date in accordance with the Internal Accounts Manual.
2. In regards to multiple checks issued without being identified for 1099: the bookkeeper will start identifying vendors requiring 1099 as required.
3. In regards to the checks that contained only one signature: the bookkeeper will take more care to ensure that each check contain the two required signatures.
4. In regards to the Principal's Monthly Report packet being filed in the county office with original signatures: the bookkeeper will ensure that only copies of the Principal's Monthly Report Packets are sent to the county office.
5. In regards to restricted expenditures (donations) not made from Trust accounts: the bookkeeper received examples from the Internal Accounts Auditor and will start using the correct Trust account when necessary.
6. In regards to fundraising application, being sent to the county office once approved and again after the recap is completed. The bookkeeper will adhere to the guidelines and send a copy of the fundraising application to the county office and again after the recap is completed.
7. In regards to multiple revenue issues (monies collected forms, teacher receipts, and ticket sold forms): the bookkeeper will review the proper procedures for completing all forms with the teachers as stated in the Internal Accounts Manual.
8. In regards to several disbursements issues not having complete backup: the bookkeeper has reviewed the internal Accounts Manual and will ensure that each type of disbursement contain the proper paperwork, signature approval and supporting documentation.
9. In regards to account limits set on ending balances: the bookkeeper will use the correct formula when calculating ending account balances.
10. In regards to missing tickets on the Ticket Disbursement Sheets: the bookkeeper will ensure that all tickets are reflected on the Ticket Disbursement Sheets.

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,

Theresa Roman
Principal

BANNERMAN LEARNING CENTER 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 Bannerman Learning Center's Internal Accounts for the fiscal year ending June 30, 2014.

SCOPE

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

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

COMMENTS

The fund balance of \$11,912.07 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 11,912.07
Total funds	\$ 11,912.07

During the financial review period, the total receipts equaled \$33,088.75 and the total expenditures equaled \$31,258.30 for a total of \$64,347.05.

Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$ 35,983.72	33,088.75	- 2,894.97
Disbursements	33,202.14	31,258.30	- 1,943.84
Cash/Bank Balance	10,081.62	11,912.07	1,830.45

The financial records present fairly in all material respects the financial position of Bannerman Learning Center 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 10 out of 12 months Official Receipts were dated the date of the deposit in bank rather than date of receipt by Bookkeeper. Internal Accounts Manual, page 18.
2. Several disbursement issues were noted including receipt of gift card not acknowledged and check not voided correctly. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.
3. Only two revenue issues were noted during the audit including alphanumerical amount blank on Teacher Receipt and 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. 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 Principal of Bannerman Learning Center was good.

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

Respectfully,



Roni M. Campbell
Internal Accounts Auditor

BANNERMAN LEARNING CENTER

608 Mill Street - Green Cove Springs, Florida 32043
Main Office: (904) 529-2100 Fax: (904) 529-2103
Fax: (904) 529-1025(ESF) Fax: (904) 529-2599 (Administration)

Michael Elia, Principal
Amanda George, Assistant Principal

January 16, 2015

To: Roni Campbell

From: Renee Taylor and Mike Elia

I have read the review audit on Bannerman's internal accounts. I will do my best to correct the following:

I now date my official receipts the date of receipt and not on the date of the deposit.

I will make sure that I get signatures when gift cards are given.

I will follow procedure when voiding a check.

I will remind teachers that all money must be turned in daily.

Thank you,

Renee Taylor, Bookkeeper



Mike Elia, Principal



CHARLES E. BENNETT ELEMENTARY 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 Charles E. Bennett 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 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 \$33,705.52 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 12,401.50
Investments	21,304.02
Total funds	\$ 33,705.52

During the financial review period, the total receipts equaled \$117,797.46 and the total expenditures equaled \$110,921.68 for a total of \$228,719.14.

Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$ 99,726.23	117,797.46	18,071.23
Disbursements	112,437.57	110,921.68	-1,515.89
Cash/Bank Balance	5,560.58	12,401.50	6,840.92
Investments	21,269.16	21,304.02	34.86

The financial records present fairly in all material respects the financial position of Charles E. Bennett 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:

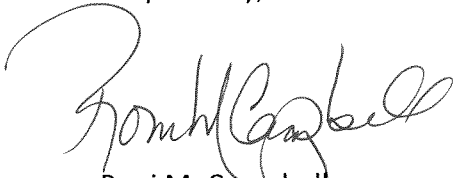
1. Multiple checks were issued without being identified for 1099 purposes as required on page 71 of the Internal Accounts Manual.
2. Page 32 of the Clay County School District Internal Accounts Manual states "All checks must be signed with two signatures", one (1) check was found to contain only 1 signature.
3. On 2 out of 12 occasions the Principal's initials were missing from the bank statement. On page 5 of the Internal Accounts Manual it states "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.
4. On 11 out of 12 occasions the Principal's 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).
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. Multiple restricted expenditures (personal memberships and donations) not made from Trust account in accordance with school board policy, page 29 Internal Accounts Manual.
7. At least one check was voided incorrectly. Page 48 of the Internal Accounts Manual requires that "VOID" be written across the check.
8. Several disbursement issues were noted during the audit including incomplete backup, accounts being charged other than authorized on check requisition, donations made to individual rather than organization and on multiple occasions the Bookkeeper rather than the teacher/coach/sponsor of an activity account signed check requisitions. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.
9. Multiple revenue issues were noted during the audit including Official Receipts dated incorrectly and a list of checks not being attached to bank deposit slips. On at least 20 occasions the Monies Collected Form was not totaled or dated or purpose listed. Original teacher receipts remaining in book, yellow copies of teacher receipts missing, 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. One teacher receipt shown on Monies Collected Form was actually written different date, person and amount. Correct receipt teacher receipt could not be located. Collection procedures on pages 17-19 of the Internal Accounts Manual.

10. 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.
11. 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 one required account and when applied would have required a transfer to 5100 to be in compliance with school board policy.

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

The current Principal and Bookkeeper at Charles E. Bennett Elementary School were not employed at this site for the FY14 school year and their cooperation is acknowledged and appreciated.

Respectfully,

A handwritten signature in cursive script, appearing to read "Roni M. Campbell".

Roni M. Campbell

Internal Accounts Auditor

Charles E. Bennett Elementary School

1 South Oakridge Avenue
Green Cove Springs, Florida 32043
(904) 529-2126 - Voice
(904) 529-2133 - Facsimile

Shelley A. Lester
Principal

Melanie McIver
Assistant Principal

January 29, 2015

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

Re: Internal Accounts FY14 Audit

Dear Mrs. Campbell:

Our Bookkeeper, Leah Wojnar and I have reviewed the FY14 audit for Charles E. Bennett Elementary School. Neither myself, nor Leah were in our current positions as of June 30, 2014.

We have discussed the audit findings and are going to continue to keep our business practices aligned with the current Internal Accounts Manual so that every effort is made to ensure these mistakes are not repeated.

Your attention to detail is welcome and greatly appreciated as we become more proficient at our jobs.

Sincerely,



Shelley A. Lester

SAL/lcw



W. E. CHERRY ELEMENTARY 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 W. E. Cherry 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 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 \$12,375.47 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 12,375.47
Total funds	\$ 12,375.47

During the financial review period, the total receipts equaled \$96,618.23 and the total expenditures equaled \$98,744.21 for a total of \$195,362.44.

Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$ 89,023.64	96,618.23	7,594.59
Disbursements	86,577.36	98,744.24	12,166.85
Cash/Bank Balance	14,501.45	12,375.47	- 2,125.98

The financial records present fairly in all material respects the financial position of W. E. Cherry 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's 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. Multiple restricted expenditures (donations) not made from Trust account in accordance with school board policy, page 29 Internal Accounts Manual.
4. The distribution of receipt books is not being controlled to the extent required by the Internal Accounts Manual, page 18. Each teacher/coach/sponsor should be assigned his/her own receipt book, and records should be maintained including the teacher/coach/sponsor's signature upon acceptance of the receipt book and the bookkeeper's signature upon return of the receipt book. Teacher Receipt Book number 4 was not shown as signed out to anyone, however a teacher receipt was issued.
5. Multiple revenue issues were noted during the audit including a list of checks not being attached to bank deposit slips and teacher receipts not being written when necessary. On at least 12 occasions the Monies Collected Form was not totaled or dated or purpose listed, on at least three occasions the total was incorrect and a multiple occasions the fundraiser number was not indicated. Original teacher receipts remained in book, multiple teacher receipts were not signed by the teacher and 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. One teacher receipt was written for one amount (\$12.00) and listed on MCF as another (\$10.00). Collection procedures on pages 17-19 of the Internal Accounts Manual.
6. Several disbursement issues were noted during the audit including incomplete backup in regards to reimbursements and lack of prior written approval. On multiple occasions the teacher/coach/sponsor of activity account was not the signatory on the request. Gift cards were issued without acknowledgement from the individuals receiving such cards and check was voided without the signature area mutilated. Disbursement procedures on pages 32-35 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. One initial copy and four recapped copies in the sample were not received in the county office.

8. A Ticket Disbursement Sheet should be kept for each roll of tickets per page 54 of the Internal Accounts Manual, page 54. All tickets used during FY14 were accounted for on one Ticket Disbursement Sheet.

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,



Roni M. Campbell
Internal Accounts Auditor

W. E. CHERRY ELEMENTARY SCHOOL

ANGELA WHIDDON
PRINCIPAL

420 EDSON DRIVE
ORANGE PARK, FLORIDA 32073
(904) 278- 2050
FAX (904) 278-2056
<http://www.clay.k12.fl.us/wec>

BONNIE BARKER
ASSISTANT PRINCIPAL

January 22, 2015

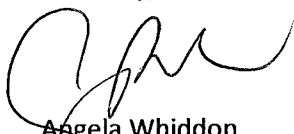
Roni Campbell

Dear Roni,

This letter is in response to the audit report of the internal funds of W. E. Cherry Elementary School. Steps have been taken to correct the items noted in our audit for the 2014-1015 school year.

1. With regards to checks being identified for 1099 purposes, I will make sure checks are identified for 1099 purposes.
2. With regards to the Principal's Monthly Report Packet being filed in the county office, I was not aware at the beginning of the school year that the duplicate only was sent to the county office. I have since made sure I retain the original Monthly Report and send a duplicate to the county office.
3. With regards to expenditures not made from a Trust account, I will create a "Donations Trust" account and use it for future expenditures.
4. With regards to the receipt books, I keep a log of receipt books signed out by the teachers and will make sure every receipt book is signed out by each teacher.
5. With regards to the Monies Collected forms, the teachers are instructed how to fill out the monies collected forms and receipts. I will ensure the teachers follow directions on filling out the monies collected forms and receipts.
6. With regards to the gift card acknowledgements, we will have the individuals sign a form indicating they receipt the gift card. There was just one incident at the time of the audit, that the acknowledgement was not filed but was received after the audit.
7. With regards to the fundraiser applications, I will ensure that a copy is sent to the county office and then again after the recap.
8. With regards to the Ticket Disbursement Sheet, we will ensure there is a form filled out for each ticket roll instead of putting them all on one form.

Sincerely,



Angela Whiddon
Principal

CLAY 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 Clay 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 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 \$216,899.47 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 80,083.65
Investments	136,815.82
Total funds	\$216,899.47

During the financial review period, the total receipts equaled \$834,762.09 and the total expenditures equaled \$776,007.19 for a total of \$1,610,769.28.

Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$623,921.40	834,762.09	210,840.69
Disbursements	631,829.17	776,007.19	144,178.02
Cash/Bank Balance	21,552.66	80,083.65	58,530.99
Investments	136,591.91	136,815.82	223.91

The financial records present fairly in all material respects the financial position of Clay 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. On 1 out of 12 occasions the Principal's Monthly Report Packet was not prepared on or before the 15th of the subsequent month in accordance with the Internal Accounts Manual, page 60.
2. On 12 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. 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 checks were issued without being identified for 1099 purposes as required on page 71 of the Internal Accounts Manual.
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. Multiple restricted expenditures (donations and personal memberships) not made from Trust account in accordance with school board policy, page 29 Internal Accounts Manual.
7. Multiple revenue issues were noted during the audit including tickets not being issued and a Report of Tickets Sold not completed when required (Wrestling banquet) and a list of checks not being attached to bank deposit slips. Teacher receipts not being written when required, alphanumeric and/or numerical amount being left blank, teacher receipts voided without white (original), and teacher receipts being edited rather than being voided and another issued. Teacher receipts were written for one amount and listed on MCF for a different amount. Teacher receipts written that don't seem to appear on MCF. Teacher Receipt Books with receipts written out of order. 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. One instance in the sample indicated teacher held funds over two weekends. Multiple Monies Collected Forms were not totaled, were edited without being initialed by teacher/coach/sponsor, and fundraiser application numbers were not shown. Collection procedures on pages 17-19 of the Internal Accounts Manual.
8. Several disbursement issues were noted during the audit including incomplete backup and lack of prior written approval. Incomplete backup included reimbursements issued without proof of payment, without proof of attendance, with only copies of receipts, and /or with only order confirmations. Checks were issued; without invoice, without contract, based on receipts that did not contain vendor name/address, or copy of invoice not dated. One Internal Account Purchase Order, in sample, was not signed by teacher/coach/sponsor or Principal and on eight occasions the "Acct. to be charged" was left blank. On twelve (12)

occasions in the sample the invoice was dated prior to approval, indicating purchase was made without prior written approval. On multiple occasions the teacher/coach/sponsor of activity account was not the signatory on the request. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.

9. In reviewing fundraiser applications it was noted that multiple fundraisers were conducted without a fundraiser application executed. Multiple fundraiser applications for presale items also resulted in a loss which was left unexplained. 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, 2 initial copies were not received in the county office and one recap was incorrect (included purpose expenditures as fundraisers expense).
10. 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). One account which was identified as over limit was not transferred to 5100 as required.
11. In reviewing the Master Ticket Inventory, Ticket Disbursement Sheets and confirming actual ending ticket number it was noted that twenty (20) instances of tickets being sold and not appearing on Ticket Disbursement Sheets. Once brought to the Bookkeeper's attention she was able to locate the Report of Tickets Sold and submit revised Ticket Disbursement Sheets. One range of tickets not shown on Master Ticket Inventory. Internal Accounts Manual pages 52-55.

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,



Roni M. Campbell
Internal Accounts Auditor

CLAY HIGH SCHOOL

2025 Highway 16 West - Green Cove Springs, FL 32043

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

Peter J. McCabe, Principal
Matthew Lewis, Assistant Principal



Cary Dicks, Vice Principal
Linda Garcia, Assistant Principal

Roni Campbell, Internal Auditor
Clay County School Board
900 Walnut Street
Green Cove Springs, FL 32043

January 29, 2015

Mrs. Campbell:

The following is in response to the 2013-2014 audit for Clay High School.

1. On 1 occasion the Principal's Monthly Report Packet was prepared on the 16th. The 15th was on Sunday and I was unable to complete by Friday the 13th.
2. On 12 out of 12 occasions 2 copies of the monthly reports were run for the Principal to sign. The original copy was maintained at the school and the other was sent to the county office. Only one report is now being printed for the Principal to sign and a copy made to send to the county office.
3. The bookkeeper will make sure that all checks have two signatures.
4. I had some uncertainty regarding which businesses should be marked for a 1099 and was unaware that an individual receiving a donation or scholarship should be marked. Every effort will be made to correctly identify the disbursements that should be marked for a 1099.
5. The funds deposited by the bookkeeper were checks that came in the mail for snack commissions and donations for the Principal's discretion. Another secretary is now receiving any checks that are received.
6. The bookkeeper will be sure donations and personal memberships are made from a trust account.
7. I was not aware that tickets needed to be issued at banquets when names were listed on the MCF since the meal was "received" at time of payment. A list of checks has always been attached to the deposit slip taken to the bank. A list is now being kept with the copy of the deposit slip. I am aware there are issues with teacher receipt books. There is a label on the front of every receipt book with instructions for most of the issues noted. A copy of this item was sent to all who use receipt books so they would be aware of the findings.
8. I do not feel that reimbursements were issued without proof of payment. Receipts showing payment by credit card or cash were obtained. (Upon the Internal Auditor's instruction a copy of the credit statement showing purchase is currently being required). I don't understand which disbursements may have been made without proof of attendance or contract. In 2 instances a payment was issued with a copy of receipt because the NJROTC wants the original to submit to the Navy. (A recent CPA suggested making copies of all receipts instead of using the original

because they fade too much). One reimbursement was done with an order confirmation because it was a phone order with no invoice. It showed payment by credit card. Receipts that didn't contain vendor name/address were all from Dry Clean City whom we have used for several years and their receipts are a typical cleaner receipt. The sponsor has been advised to have the receipts stamped or written with the name and address. The bookkeeper has no control over vendors not dating an invoice/receipt. The importance of prior approval for purchases will be reiterated. I will no longer sign in lieu of teacher/coach/sponsor when "charging" accounts for county office repayments.

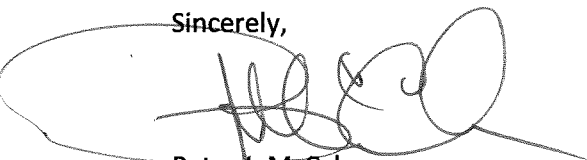
9. Some of the items noted by the auditor for not having FR applications/numbers are not considered fundraisers by the bookkeeper or teacher/sponsor/coach (parking decals, transcripts, yearbooks, donations, military ball, gates, CTE culinary and digital design, donations from faculty to "faculty based" accounts). This year however FR apps have been done for some of these. I found only 1 FR for presale items that resulted in an unexplained loss. I was not aware of any initial copies not being sent to the county office. A "check off" method will be done to make sure all are sent.
10. I found no account, without an explanation, on the Balance Limits Worksheet that should have been transferred to 5100.
11. All tickets will be listed on the Master Ticket Inventory.

In 20 years I have never received such an overly critical audit. In the past I have always received a preliminary report and a chance to respond before the report was finalized. Often, after discussion with the auditor, items were not written up but were recommendations to be followed going forward. This was always informative, helpful and welcomed. This year's audit had the opposite effect and was totally deflating. I feel that many of the issues noted were not brought to my attention during the auditor's visit and so many things are being required now, that CPA firms in the past never did, it is almost impossible to know everything that is expected.

The new directives that have been implemented are seemingly unreasonable and overwhelming to me and I am rarely current with my work. The teachers, coaches and sponsors are frustrated and unhappy as well with the additional requirements placed on them.

The bookkeeper will make sure everyone is instructed on proper procedures and will endeavor to follow the rules set forth in the Internal Funds Account Manual.

Sincerely,



Peter J. McCabe
Principal

CLAY HILL ELEMENTARY 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 Clay Hill 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 Clay Hill Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

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

COMMENTS

The fund balance of \$22,472.82 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 9,698.35
Investments	12,774.47
Total funds	\$ 22,472.82

During the financial review period, the total receipts equaled \$81,861.95 and the total expenditures equaled \$80,428.79 for a total of \$162,290.74.

Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$ 88,536.47	81,861.95	- 6,674.52
Disbursements	106,637.87	80,428.79	-26,209.08
Cash/Bank Balance	8,286.07	9,698.35	1,412.28
Investments	12,753.59	12,774.47	20.88

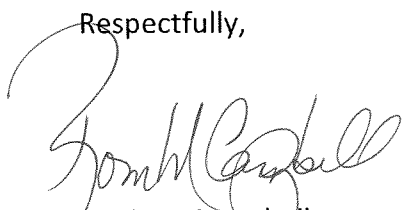
The financial records present fairly in all material respects the financial position of Clay Hill Elementary School as of June 30, 2014, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida 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 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.
2. Multiple restricted expenditures (donation and personal membership) not made from Trust account in accordance with school board policy, page 29 Internal Accounts Manual.
3. Journal adjustment not entered 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. Several disbursement issues were noted during the audit including incomplete backup in regards to reimbursements and lack of prior written approval. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.
5. Several revenue issues were noted during the audit including fundraiser number not shown on Monies Collected Form, teacher receipt number not listed on Monies Collected Form, teacher receipt not issued when necessary and original teacher receipt left in book. On one occasion 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. It was also noted that the Bookkeeper has developed and utilizes a spreadsheet that is efficient at tracking cash and checks from Monies Collected Forms to deposit slips. Collection procedures on pages 17-19 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. Half of the fundraiser applications sampled initial copies were not received in the district office and the inventory section were not completed. One recap sampled was not supported by activity account detail.

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,



Roni M. Campbell

Internal Accounts Auditor



Clay Hill Elementary School

6345 CR 218 West

Jacksonville, Florida 32234

Main Office 289-7193 Fax 289-9667

Tracey Kendrick
Principal

www.clay.k12.fl.us/che

Erin Uria
Assistant Principal

January 28, 2015

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

Dear Mrs. Campbell,

Thank you for performing a thorough audit of our internal accounts for the 2013-2014 school year.

Clay Hill 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. As you noted, generally our records were in good order and the management of internal funds was good.

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

Sincerely,

Tracey Kendrick
Principal
Clay Hill Elementary

CLAY VIRTUAL ACADEMY 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 Clay Virtual Academy's Internal Accounts for the fiscal year ending June 30, 2014.

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 \$2,766.05 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 2,766.05
Total funds	2,766.05

During the financial review period, the total receipts equaled \$11,114.39 and the total expenditures equaled \$9,611.83 for a total of \$20,726.22.

Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$ 5,160.41	11,114.39	5,953.98
Disbursements	3,896.92	9,611.83	5,714.91
Cash/Bank Balance	1,263.49	2,766.05	1,502.56

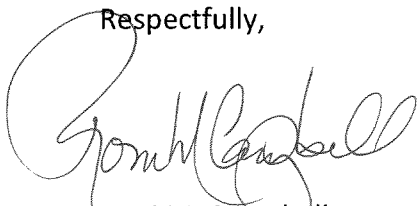
The financial records present fairly in all material respects the financial position of Clay Virtual Academy as of June 30, 2014, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State 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 15th of the subsequent month in accordance with the Internal Accounts Manual, page 60.
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 4 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 including "Note" section of many checks blank and "The School Board of Clay County" not imprinted on checks. Depository Disbursement procedures on pages 32-35 and Depository Procedures on page 7 of the Internal Accounts Manual.
5. Multiple revenue issues were noted during the audit including copy of deposit slip missing from all deposit packets and on multiple occasions in the sample the Official Receipt number was not written on the Monies Collected Form. On one occasion each the teacher receipt number nor tally were indicated on a Monies Collected Form. It was also noted that the Bookkeeper notes on each Official Receipt a cash and check total which is going above and beyond. Collection procedures on pages 17-19 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. Only half of the initial and recapped copies sampled were received in the county office. One recap not received in the county office could not be provided by the school.

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

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

Respectfully,



Roni M. Campbell
Internal Accounts Auditor

ClayVirtual

a c a d e m y



January 21, 2015

Roni Campbell
900 Walnut Street
Green Cove Springs, FL 32043

I have reviewed your findings in the 2014 audit and appreciate all of the time you spent going over it and teaching me how to be a better bookkeeper. In response, I have:

- 1) Reviewed page 60 of the internal accounts manual and will have Principal's Monthly Report Packet prepared and signed before the 15th of each month.
- 2) Reviewed page 32 of the internal accounts manual and will be sure to have two signatures on all checks.
- 3) In the beginning of the school year I was making two copies of the principal's report and having her sign both copies. Upon further review of page 60 of the internal accounts manual I found that was wrong and I have corrected the error.
- 4) Reviewed pages 32-35 and will be sure not to leave the note section on checks issued blank. I have also reviewed page 7 of the manual and the next time I order checks I will have "The School Board of Clay County" added to them.
- 5) Reviewed pages 17-19 of the internal accounts manual, have a better understanding and will put a copy of the deposit slip with all deposits, make sure the official receipt number, teacher receipt number and tallies are on all Monies Collected Forms.
- 6) Reviewed page 11 of the internal accounts manual and will send all fundraiser applications to the county office after approval and once it is over I will send a final recap.

After reviewing these areas I will strive to insure that the proper procedures in these areas will be followed in the future.

Thank you again for your time and for the help you gave me while you were here and whenever I call.

Lori Theus
Bookkeeper

Lana Racine-Haffner
Administrator

COPPERGATE ELEMENTARY 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 Coppergate 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 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 \$21,656.58 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 21,656.58
Total funds	\$ 21,656.58

During the financial review period, the total receipts equaled \$101,879.82 and the total expenditures equaled \$102,226.14 for a total of \$204,105.96.

Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$106,475.21	101,879.82	- 4,595.39
Disbursements	112,748.82	102,226.14	-10,522.68
Cash/Bank Balance	22,002.90	21,656.58	- 346.32

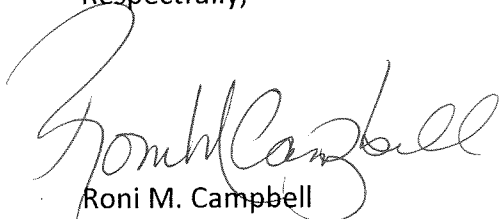
The financial records present fairly in all material respects the financial position of Coppergate Elementary School as of June 30, 2014, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida 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. Multiple revenue issues were noted during the audit including funds being received by Bookkeeper before Friday and not deposited until following week 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 alphanumerical amount being left blank. Multiple Monies Collected Forms were not total, or not dated, or purpose not listed, fundraiser number not listed, or teacher receipt number not listed. In one case two teacher receipts were written to the same person for the same amount, dated the same date, yet only one appeared on MCF. One should have been voided (with the white) if this was a duplication. Collection procedures on pages 17-19 of the Internal Accounts Manual.
3. Several disbursement issues were noted during the audit including incomplete backup for checks issued and lack of prior written approval. Also Principal stamp should not be used on Internal Account Purchase Orders. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.
4. 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 the fundraiser applications in the sample were not received in the county office.

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,



Roni M. Campbell
Internal Accounts Auditor

COPPERGATE ELEMENTARY SCHOOL
3460 COPPER COLTS COURT
MIDDLEBURG, FL 32068-4371
PHONE (904) 291-5594
FAX (904) 291-5597

David Nix
Principal

"Home of the Colts"
www.oneclay.net/CGE

Heather Roche
Asst. Principal

January 20, 2015

Roni Campbell, Internal Accounts Auditor
Clay County District Schools

Ms. Campbell:

Thank you for your time and effort in conducting the audit of our internal accounts for the 2013-2014 school year. I appreciate your feedback. Before I address the issues you noted, I would like to express my confidence in our Principal's Secretary/Bookkeeper, Mrs. Bonnie Dubberly. We have worked together for over 23 years, and we have always had exemplary audits. I know that she attempts to follow all rules, regulations and policies, and informs and instructs the faculty and staff of these policies, and their responsibilities in this area.

As for the exceptions you noted on the audit:

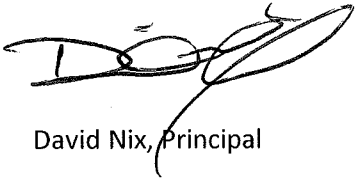
1. We have reviewed the rules for W-9 and 1099 notations on checks and will continue to do all that is necessary in this area to obtain the necessary documentation from vendors and identify those vendors in the EPES system.
2. Most of the items noted in this section were obviously small unintentional oversights and not normal or common occurrences. I will address these items with our faculty and staff, and Mrs. Dubberly will take more time, along with her many other duties, to double-check monies collected forms and teacher receipts for errors and omissions. As for the instance when money was received on Friday, but not deposited until the following week, this, too, is obviously not our normal method of operation, but sometimes things beyond our control take place.....such as both the bookkeeper and the person who is her back up for doing deposits being out at the same time, and circumstances not permitting anyone else to complete the deposit. In the case of an unexpected occurrence like this, please be assured the money, which was a small amount, was placed in a safe and secure location.
3. I will address the prior written approval issue with our faculty and staff although this is not a common occurrence. The check that you referred to as not having prior approval was for a book club order, and was simply an oversight by the teacher. The "incomplete backup" that you noted was for an invoice for a purchase from a local book vendor, Book Bonanza, which did not have a date on it and included a "Bargain Box of Books", which was a deeply discounted group of 69 books for our library. You were concerned about the lack of a printed date and that the books were not itemized. We have informed the vendor that all future invoices must have the date printed on them, and we will no longer take advantage of the discount boxes if the books must be listed individually. As for the use of my signature stamp on internal purchase orders, I understand that you and Mrs. Dubberly discussed this previously and she was informed that since she had

check requisitions with my original signature, approving the purchase, that the stamp was acceptable. Since you have now amended that information, we will, from this point forward, no longer use the signature stamp.

4. Our bookkeeper did send the initial copies of fundraiser applications to you. There has apparently been some error in either the delivery of them to your office, or the processing of the copies after their delivery. She will continue to send them in, but will request, via email, a confirmation from you that they have been received.

Again, let me emphasize that our faculty and staff have been informed of proper procedures, and will be reminded of these procedures as they pertain to the issues you have noted. I believe that Mrs. Dubberly does an excellent job in her duties as bookkeeper, in addition to all of her other duties as Principal's Secretary. I would like to commend her for 23 years of dedicated service thus far, and as I prepare to retire, I feel confident that she will serve the next administration in the same fashion.

Sincerely,

A handwritten signature in black ink, appearing to read 'D. Nix', with a stylized flourish extending from the end.

David Nix, Principal

DOCTORS INLET ELEMENTARY 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 Doctors Inlet 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 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 \$46,783.39 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 33,917.05
Investments	12,866.34
Total funds	\$ 46,783.39

During the financial review period, the total receipts equaled \$115,960.32 and the total expenditures equaled \$114,717.71 for a total of \$230,678.03.

Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$109,542.15	115,960.32	6,418.17
Disbursements	110,341.28	114,717.71	4,376.43
Cash/Bank Balance	32,695.51	33,917.05	1,221.54
Investments	12,845.27	12,866.34	21.07

Doctors Inlet Elementary School Audit

Page 2

The financial records present fairly in all material respects the financial position of Doctors Inlet 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:

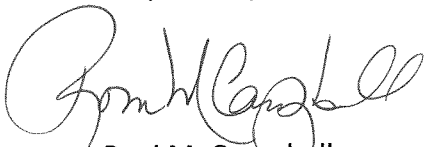
1. Four out of twelve Principal's Monthly Report Packets were not prepared on or before the 15th of the subsequent month in accordance with the Internal Accounts Manual, page 60.
2. Multiple checks were issued without being identified for 1099 purposes as required on page 71 of the Internal Accounts Manual.
3. 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.
4. 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).
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. School name misspelled on bank statement and should be corrected.
7. Several disbursement issues were noted during the audit including incomplete backup in regards to reimbursements and lack of prior written approval before purchase. Gift cards were issued without acknowledgement from the individuals receiving such cards. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.
8. Multiple revenue issues were noted during the audit including a list of checks not being attached to bank deposit slips and Official Receipts being dated the date of deposit rather than the date of receipt by Bookkeeper. Multiple Monies Collected Forms did not have the Official Receipt number indicated and Official Receipts were written using one date for multiple MDF's with multiple dates. On several occasions teacher receipts were not written when they should have been and on at least four (4) occasions original (white copy) teacher receipts remained in teacher receipt book. Collection procedures on pages 17-19 of the Internal Accounts Manual.
9. 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, on one of the recaps sampled the "purpose" expenditures were included in the expenses of the fundraiser.

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,

A handwritten signature in cursive script, appearing to read "Roni M. Campbell".

Roni M. Campbell
Internal Accounts Auditor

Doctors Inlet Elementary School

Anne H. Miller
Principal
Ruth Casias
Assistant Principal



2634 County Road 220
Middleburg, Florida 32068
(904) 213-3000
Fax: (904) 213-3011

January 30, 2015

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

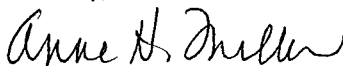
Dear Mrs. Campbell,

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

1. We will start getting online monthly bank statements. Several of our bank statements were not received on time to make the 15th deadline.
2. The bookkeeper will check the Internal Accounts Manuel to make sure we are in compliance with who receives a 1099.
3. The Principal will have the bank statement delivered to her desk and not go through the bookkeeper.
4. The Principal will double check the monthly report pack before it goes out to make sure it is done according to guidelines.
5. A system will be put in place to ensure the bookkeeper is not the initial receiver of funds.
6. We have requested the change with the Bank this summer. We will follow up and make sure corrections have been made.
7. All procedures will be reviewed with faculty and staff to ensure correct procedures are followed.
8. My new Bookkeeper will follow the procedures listed.
9. Procedures have been reviewed with the new Bookkeeper and will be followed.

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

Sincerely,



Anne H. Miller

FLEMING ISLAND ELEMENTARY 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 Fleming Island 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 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 \$50,600.59 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 20,603.87
Investments	29,996.72
Total funds	\$ 50,600.59

During the financial review period, the total receipts equaled \$146,652.57 and the total expenditures equaled \$145,652.57 for a total of \$292,420.53.

Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$178,019.89	146,652.57	- 31,367.32
Disbursements	196,845.59	145,767.96	- 51,077.63
Cash/Bank Balance	19,768.36	20,603.87	835.51
Investments	29,947.62	29,996.72	49.10

Fleming Island Elementary School Audit

Page 2

The financial records present fairly in all material respects the financial position of Fleming Island 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", one (1) check was found to contain only 1 signature.
3. 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.
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 including on multiple occasions the teacher/coach/sponsor of activity account was not the signatory on the request, a check was issued before an invoice, and a contract was signed by a teacher rather than the Principal.
6. Multiple revenue issues were noted during the audit including a list of checks not being attached to bank deposit slips, Sequential List of Official Receipts missing from deposit packet and Official Receipts not being issued to the person who signed the Monies Collected Form. Multiple Monies Collected Forms were not totaled, or dated, or purpose listed, edited with being initialed by teacher/coach/sponsor and fundraiser number not entered. On several occasions teacher receipts were not written when they should have been, one teacher receipt was voided without the white and another was edited and should have been voided and reissued. One teacher receipt in the sample indicated that change was given for a check which is against policy. On at least two 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. The Bookkeeper admitted to cashing checks for employees which is against Board policy. Collection procedures on pages 17-19 of the Internal Accounts Manual.
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 correctly, and when done so it resulted in one account being over balance limit by \$.32.
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. In multiple instances initial copies were not received by the

Fleming Island Elementary School Audit

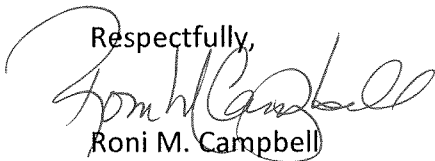
Page 3

district office and one recap sampled was not supported by activity account detail. FR# 10 took place at a dance (2/7) without Bookkeeper's knowledge until funds were turned in on the 2/20 (almost 2 weeks later). Bookkeeper had fundraiser application submitted for Principal's approval at that time. FR#20 – Funds turned in on 2/26 – teacher held funds for 10-12 days. FR#23 – Yearbooks – recap did not include online sales and sponsor was unsure of exactly how many books were received.

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

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

Respectfully,

A handwritten signature in cursive script, appearing to read "Roni M. Campbell". The signature is written in black ink and is positioned above the printed name.

Roni M. Campbell

Internal Accounts Auditor

Fleming Island Elementary

4425 Lakeshore Drive
Fleming Island, Fl. 32003

Phone: 904-278-2020
Fax: 904-278-2026

Mr. Dana Archibald
Principal

Laurie Burke
Assistant Principal

January 20, 2015

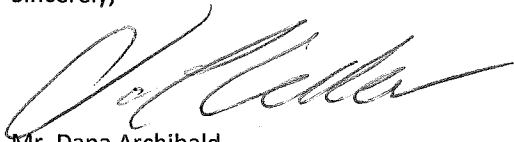
Roni M. Campbell
Internal Accounts Auditor
Clay County School District

We are responding to the audit of internal funds at Fleming Island Elementary School year 2013-2014.

1. My bookkeeper was not aware that some checks were issued without being identified for 1099 purposes as required on page 71 of the Internal Accounts Manual. She will make certain that all checks will be identified for 1099 purposes.
2. My bookkeeper will validate the checks to make sure there are two signatures before mailing them.
3. My bookkeeper will make sure that the Principal's signature will be on the front of the bank statement.
4. My bookkeeper will have someone else receive the money before she accepts funds.
5. My bookkeeper will not issue a check before an invoice is received, and all contracts will be signed by the principal only.
6. My bookkeeper will make a copy of the list of the calculator paper (the bank keeps the original calculator slip) that has the checks amounts and attached it to the deposit slip. The bookkeeper will make sure that the official receipts will be issued to the person who signed the Monies collected form. The bookkeeper will check to make sure the Monies Collected forms has totals, dates, and purpose listed. The bookkeeper will check the fundraiser forms for the official numbers. We will go over with the teachers about the receipt procedures. The bookkeeper will not cash checks for employees.
7. The bookkeeper will apply the "Balance limits formula" several times to the accounts to make sure that an account will not be over the balance limit.
8. The bookkeeper will discuss the procedures with the persons/teachers to make sure they know the procedures of the fundraiser forms.

Thank you very much for your suggestions.

Sincerely,



Mr. Dana Archibald,
Principal

FLEMING ISLAND 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 Fleming Island 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 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 \$370,795.21 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$149,165.51
Investments	221,629.70
Total funds	\$370,795.21

During the financial review period, the total receipts equaled \$1,417,406.01 and the total expenditures equaled \$1,314,302.22 for a total of \$2,731,708.23.

Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$1,150,907.63	1,417,406.01	266,498.38
Disbursements	1,114,784.39	1,314,302.22	199,517.83
Cash/Bank Balance	96,443.31	149,165.51	52,722.20
Investments	171,248.11	221,629.70	50,381.59

The financial records present fairly in all material respects the financial position of Fleming Island 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. On 8 out of 12 occasions the Principal's Monthly Report Packet was not prepared on or before the 15th of the subsequent month in accordance with the Internal Accounts Manual, page 60.
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. Multiple checks were issued without being identified for 1099 purposes as required on page 71 of the Internal Accounts Manual.
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. On 1 out of 12 occasions the journal adjustment entered was 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.
6. Multiple restricted expenditures (donations and personal memberships) not made from Trust account in accordance with school board policy, page 29 Internal Accounts Manual.
7. Multiple revenue issues were noted during the audit including funds collected after hours and held by teacher not bank as teacher was instructed and a list of checks not being attached to bank deposit slips. Teacher receipts not being written when required, tally of student names were not indicated when required, alphanumeric and/or 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. One instance in the sample indicated teacher held funds over two weeks. Multiple Monies Collected Forms (MCF) were not totaled, dated, or purpose listed, signed by Bookkeeper, were edited without being initialed by teacher/coach/sponsor, and fundraiser application numbers were not shown. Reports of Ticket Sold do not reconcile with Ticket Disbursement Sheets. Note on some MCF indicates that Official Receipts were sometimes dated the next day if Bookkeeper received funds after daily deposit. Official Receipts must be dated the day the Bookkeeper receives the funds from the teacher/coach/sponsor. Collection procedures on pages 17-19 of the Internal Accounts Manual.
8. Several disbursement issues were noted during the audit including incomplete backup and lack of prior written approval. Incomplete backup included reimbursements issued without proof of payment, without proof of attendance, before items even received. Checks were issued; without invoice, without any backup at all, based on receipts that did not contain vendor name/address, or duplicate receipt not itemized, for amounts that

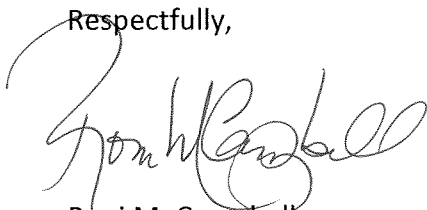
exceeded approval. One check in sample was issued to an individual even though the invoice was from a company. Three (3) Check Requisitions, in sample, were not signed by teacher/coach/sponsor and another was not signed (approved) by Principal even though dated. On twelve (11) occasions in the sample the invoice was dated prior to approval, indicating purchase was made without prior written approval. On multiple occasions the teacher/coach/sponsor of activity account was not the signatory on the request. Check was issued for trip advance with receipts and change to be returned, funds (change) was held by teacher/coach/sponsor for over forty (40) days. Also, (same check) gas was put into a person vehicle and receipt shows credit card was used as payment, request description states – Meals and Baseball tickets – however no receipt for baseball tickets and one (1) meal receipt almost completely blank. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.

9. 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, 4 initial and 1 recap copies were not received in the county office. It was evident that the fundraiser was approved after collection of funds had begun in one (1) instance in the sample. There were six (6) instances in which the recap was not supported by an activity account detail. It was noted that there were no deposits for Lacrosse concessions for four (4) home games.
10. 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 to three accounts and when applied correctly two accounts were identified as over limit.

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

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

Respectfully,



Roni M. Campbell
Internal Accounts Auditor



Fleming Island High School

2233 Village Square Parkway
Fleming Island, FL 32003
Phone: (904) 541-2100
Fax: (904) 541-2110

Thomas E. Pittman
Principal

Becky Murphy
Vice Principal

John Chappell
Assistant Principal

Debra Gaynes
Assistant Principal

Rex Knight
Assistant Principal

January 28, 2015

Roni Campbell:

This letter is in response to the audit findings for the 2013-2014 school year.

Exception #1: I will try to complete the monthly reports on time.

Exception#2: I will take more care to ensure that all checks have 2 signatures.

Exception #3: I am more aware of what is considered a service now, and will identify them for 1099 purposes.

Exception#4: I no longer write receipts at all.

Exception#5: I will take extra care to make sure that the SBA Interest journal adjustments are dated the last day of the month.

Exception#6: I am now aware of the school board policy regarding paying personal memberships from trust accounts instead of regular accounts.

Exception#7: I will continue to inform teachers to drop money collected after hours at the bank.

I am now aware of the need to copy the list of checks attached to the bank deposits, and am doing so.

I will continue to inform and remind teachers of the policies regarding collecting, Receipting, turning in money and filling out forms completely. This will be done by emails, in writing, labels on receipt

books and at faculty meetings. Fundraiser numbers are now included on monies collected forms. Edited forms will have teacher/coach/sponsor initials.

Greater care will be taken to see that reports of tickets sold reconcile with Ticket Disbursement sheets.

Now that I am aware of that receipts/money collected after the deposit each day need to be dated the date received and not the date entered in the computer, I am dating them correctly.

"Preparing tomorrow's leaders, today."



Fleming Island High School

2233 Village Square Parkway
Fleming Island, FL 32003
Phone: (904) 541-2100
Fax: (904) 541-2110

Thomas E. Pittman
Principal

Becky Murphy
Vice Principal

John Chappell
Assistant Principal

Debra Gaynes
Assistant Principal

Rex Knight
Assistant Principal

Exception#8: Proper backup will be required to write a check. Receipts will be checked more carefully.

I will double check to see that all required signatures are on check requests.

Teachers/Coaches/Sponsors have been informed and reminded, that all purchases or orders must have prior WRITTEN approval.

The correct Teacher/Coach/Sponsor now sign check requests. Booster Clubs and regular team accounts are now separated.

Teachers/Coaches/Sponsors are aware of the policies and I shared the comments on this audit with the Baseball Coach.

Exception#9: Copies of all fundraiser forms and recaps will be sent to the county office. Teachers will be reminded to fill out forms BEFORE the fundraiser. If a teacher brings fundraiser money to me and a form has not been filled out, I make them fill out the form at that time. I will inform them to fill the forms out completely and correctly.

The Athletic Director has spoken to the Lacrosse Coach and informed him that money must be turned in each time.

Exception#10: I will be more careful when entering amounts into the spreadsheet.

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

Sincerely,

Tom Pittman,
Principal

Susan Edmonds
Bookkeeper

GREEN COVE SPRINGS 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 Green Cove Springs 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 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 \$96,037.25 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 70,584.83
Investments	25,452.42
Total funds	\$ 96,037.25

During the financial review period, the total receipts equaled \$185,689.29 and the total expenditures equaled \$174,668.21 for a total of \$360,357.50.

Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$183,015.07	185,689.29	2,674.22
Disbursements	163,347.61	174,668.21	11,320.60
Cash/Bank Balance	59,605.42	70,584.83	10,979.41
Investments	25,410.75	25,452.42	41.67

The financial records present fairly in all material respects the financial position of Green Cove Springs 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:

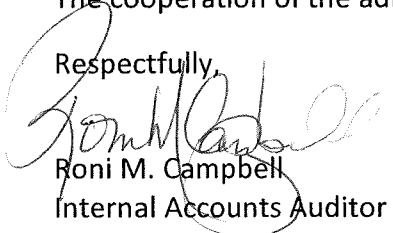
1. Multiple checks were issued without being identified for 1099 purposes as required on page 71 of the Internal Accounts Manual.
2. Page 32 of the Clay County School District Internal Accounts Manual states "All checks must be signed with two signatures", Two (2) checks contained only 1 signature.
3. 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. Restricted expenditures (personal memberships) not made from Trust account in accordance with school board policy, page 29 Internal Accounts Manual.
5. Several disbursement issues were noted during the audit including paying from a statement rather than an invoice, check being issued for an amount different than receipt and invoice missing. Check voided incorrectly, signature area was not mutilated on at least 2 occasions. Prior written approval not obtained before purchase as evidenced by receipt/invoice date before approval date. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.
6. Revenue issues noted during audit included list of checks not being attached to bank deposit slip and multiple instances observed in the sample of 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. Teacher receipts not written when necessary and tally of names and amounts not shown on Monies Collected Forms when required. 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. In three (3) of the fundraiser applications sampled a copy after the recap was not received in the District office.
8. 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 in the case of one activity account (5110) and when done so it resulted in one account being over balance limit by \$16.07.

Green Cove Springs Junior High School Audit
Page 3

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,



Roni M. Campbell
Internal Accounts Auditor



GREEN COVE SPRINGS JUNIOR HIGH

1220 BONAVENTURE AVENUE, GREEN COVE SPRINGS, FL 32043
Phone (904) 529-2140, Fax (904) 529-2144
WWW.CLAY.K12.FL.US/GCJ

Jennifer Halter
Vice Principal

Jeff Umbaugh
Principal

Justin Faulkner
Assistant Principal

January 29, 2015

This letter is in response to the deficiency found in the audit for Green Cove Jr. High that ended June 30, 2014.

1. In future all 1099's will be identified. Anyone requesting to make a purchase will be required to request a 1099 form from the vendor.
2. There were (2) checks identified as not having two signatures. This was an oversight on our part. We will make every effort to ensure that all checks have two signatures as stated in the district's Internal Accounts Manual.
3. The copy of the Principal's Monthly Report Packet will be sent to the district office and the school will keep the original.
4. In the future all payments for restricted expenditures will be made from a Trust account as stated in the district's Internal Accounts Manual.
5. Proper documentation will be obtained prior to issuing checks. All voided checks will be mutilated as stated in the Internal Accounts Manual and we will continue to stress the importance of obtaining written approval prior to making purchases.
6. In the future a list of checks will be attached to the bank deposit slip. We will continue to stress to our teachers the importance of writing receipts and monies collected forms properly and turning them in to the bookkeeper on a daily basis.
7. Fundraiser forms will be forwarded to the district office immediately following the financial recap.
8. In an effort to ensure that current years funds are being spent on current students we will use the formula prescribed in the Internal Accounts Manual to determine the maximum balance limit allowed. Any funds over the limit will be moved to the miscellaneous general funds.

Our goal at Green Cove Jr. High is to stay in compliance with the Internal Funds Manual of the Clay County School District.

Sincerely,

Jeff Umbaugh, Principal

Thawana Huggins, Bookkeeper



GROVE PARK ELEMENTARY 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 Grove Park 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 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 \$15,300.35 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 5,775.19
Investments	9,525.16
Total funds	\$15,300.35

During the financial review period, the total receipts equaled \$40,066.56 and the total expenditures equaled \$41,297.48 for a total of \$81,364.04.

Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$ 40,911.30	40,066.56	- 844.74
Disbursements	49,815.13	41,297.48	- 8,517.65
Cash/Bank Balance	7,021.71	5,775.19	-1,246.52
Investments	9,509.56	9,525.16	15.60

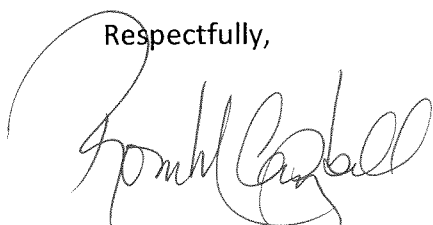
The financial records present fairly in all material respects the financial position of Grove Park Elementary High School as of June 30, 2014, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, 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 2 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. Journal adjustment not entered 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. Master Ticket Inventory and Ticket Disbursements Sheets were not completed in violation of the Internal Accounts Manual, page 17.
5. Several disbursement issues were noted during the audit including incomplete backup in regards to reimbursement (order confirmation not paid receipt) and multiple instances of lack of prior written approval. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.
6. Teacher receipts not being written when required and Fundraiser numbers not being entered by teacher/coach/sponsor on Monies Collected Forms noted in regards to collection of funds during the audit. Collection procedures on pages 17-19 of the Internal Accounts Manual.
7. Several items in regards to fund raisers were noted during the audit. The recap on one of sampled fundraiser application was not supported by activity account detail. Also, evidence that fund raiser (bookfair) took place before fundraiser application was approved. Evidence that Media Specialist did not turn funds into Bookkeeper same day as collected, as bookfair was a weeklong event and funds were only deposited with Bookkeeper once.

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

The current Principal and Bookkeeper at Grove Park Elementary School were not employed at this site for the FY14 school year and their cooperation is acknowledged and appreciated.

Respectfully,



Roni M. Campbell

Internal Accounts Auditor

Grove Park Elementary School



1643 Miller Street
Main Office: 278-2010

Orange Park, Fl. 32073
Fax Number: 278-2015

Scott Voytko
Principal


Marcia Malner
Assistant Principal

January 23, 2015

To: Roni M. Campbell, Internal Accounts Auditor, Clay County Schools

I have reviewed Grove Park Elementary school's audit for FY 2013-2014. Neither myself, nor Allyson Lee our Bookkeeper, were in our current positions as of June 30, 2014. Nonetheless, I have reviewed the mistakes on the audit, met with our bookkeeper concerning what was incorrect prior to our appointments, and will make every effort to ensure these mistakes are not repeated.

Thank you,



Scott Voytko
Principal
Grove Park Elementary

S. BRYAN JENNINGS ELEMENTARY 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 S. Bryan Jennings 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 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 \$19,325.54 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 5,964.86
Investments	13,360.68
Total funds	\$ 19,325.54

During the financial review period, the total receipts equaled \$62,728.45 and the total expenditures equaled \$69,141.69 for a total of \$131,870.14.

Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$ 62,121.49	62,728.45	606.96
Disbursements	58,697.12	69,141.69	10,444.57
Cash/Bank Balance	6,404.65	5,964.86	- 439.79
Investments	19,334.13	13,360.68	- 5,973.45

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, 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. Master Ticket Inventory and Ticket Disbursements Sheets were not completed in violation of the Internal Accounts Manual, page 17.
4. Two issues regarding revenues were noted, one teacher receipt dated before Official Receipt date indicates funds not turned in same day as collected and second, a list of checks not being attached to bank deposit slips. One teacher receipt, in sampling, was written out of date order and turned in on Monies Collected Form out of order. Collection procedures on pages 17-19 of the Internal Accounts Manual.
5. Several disbursement issues were noted during the audit including incomplete backup in regards to reimbursements and lack of prior written approval. On one occasion check stub was blank and payment was made from an invoice that was not itemized. On one occasion, in the sampling, the Assistant Principal signed for funds to be disbursed from 6150 (Parent Outside Organization), policy states (page 16, IAM) "No expenditure will be made from this account without the authorizing signature of the organization's officer responsible for finances." 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 not applied to any of the required accounts. When applied as required one (1) account was found to be over the balance limit.
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. This policy was not adhered to for the year ending June 30, 2014. Also, there was no evidence that a Fundraiser Log was prepared.

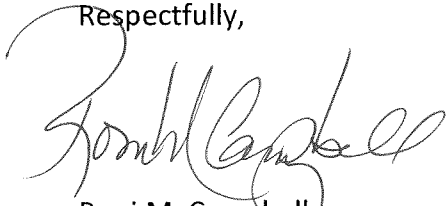
Generally, the records were in good order and the management of internal funds by the Principal of S. Bryan Jennings Elementary School was good.

S. Bryan Jennings Elementary School Audit

Page 3

The current Bookkeeper at S. Bryan Jennings Elementary School was not employed at this site for the FY14 school year. The cooperation of both the current Bookkeeper and Principal is acknowledged and appreciated.

Respectfully,

A handwritten signature in cursive script, appearing to read "Roni M. Campbell". The signature is written in black ink and is positioned above the printed name.

Roni M. Campbell

Internal Accounts Auditor

S. Bryan Jennings Elementary School

215 Corona Drive – Orange Park, FL 32073

Phone: (904) 213-3021

www.oneclay.net/sbj

Fax: (904) 213-3014

Mrs. Tiffany Outman
Principal

Ms. Amy Dyal
Assistant Principal

To: Clay County School Board

RE: 2014 Audit

This letter serves as a response and corrective action to the exceptions of the 2014 audit of S. Bryan Jennings Elementary's Internal Account.

School will use mostly vendors that were used in the past, thus ensuring that the proper EIN number is being recorded and checking the 1099 box on the EPES software.

All checks will be double checked before mailed or used at vendor for two signatures.

A beginning of the school year checklist will be created to include the master ticket inventory log to be prepared yearly.

Implement a "by noon policy", that all monies be turned into the school bookkeeper by noon. And bookkeeper shall prepare the official receipts same day.

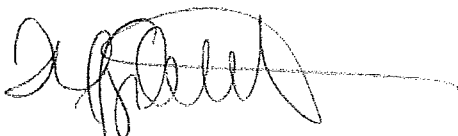
Any reimbursement shall have a receipt and bank statement of cleared payment. Any monies currently in 6150 FPA will be transferred to 5100 General Fund. As school does not have a PFA.

An end of the school year checklist will be created to include a balance limits formula applied.

A Fundraiser log will be maintained for the school, and as a fundraiser is complete the form and recap will be sent to county office.

Current bookkeeper was not employed at School for 2014. Any and all changes will be executed and carried out at this time.

Thank you for your time.



Tiffany Outman
Principal

KEYSTONE HEIGHTS ELEMENTARY 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 Keystone Heights 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 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 \$25,601.98 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 16,720.30
Investments	8,881.68
Total funds	\$ 25,601.98

During the financial review period, the total receipts equaled \$95,804.38 and the total expenditures equaled \$95,417.83 for a total of \$191,222.21.

Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$ 100,304.36	95,804.38	- 4,499.98
Disbursements	104,525.24	95,417.83	- 9,107.41
Cash/Bank Balance	12,354.19	16,720.30	4,366.11
Investments	12,861.24	8,881.68	- 3,979.56

Keystone Heights Elementary School Audit

Page 2

The financial records present fairly in all material respects the financial position of Keystone Heights 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", one (1) check was found to contain only 1 signature.
3. Multiple restricted expenditures (donation and personal membership) not made from Trust account in accordance with school board policy, page 29 Internal Accounts Manual.
4. On at least three occasions checks were voided incorrectly. According to Internal Account Manual, page 35, the signature area must be mutilated and "void" written across the check.
5. When auditing the Master Ticket Inventory it was noted that the beginning number of one roll of tickets was listed incorrectly.
6. Several disbursement issues were noted during the audit including "Received in good order" on Internal Account Purchase Orders being signed by Bookkeeper rather than teacher/coach/sponsor responsible and lack of prior written approval. On multiple occasions the Bookkeeper signed the request for accounts which she is not responsible. Teacher/coach/sponsor responsible for an activity account should be the person making request not the Bookkeeper. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.
7. Multiple revenue issues were noted during the audit including multiple instances when teacher receipts were not written when required and yellow copy of deposit slip missing from deposit packet. Teacher receipts with numerical amount being left blank, not dated, and Teacher receipts being edited rather than being voided and another issued. One teacher receipt was issued for \$10.00 yet only \$5.00 was shown on the Monies Collected Form. 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. In one case, teacher receipts were dated 5/20-5/23 and turned into Bookkeeper on 5/27. In this case, funds were not only held overnight, but over a weekend. MCF's (Monies Collected Forms) were edited without being initialed by teacher/coach/sponsor; and on at least one occasion teacher receipt numbers were not listed when required. Two teacher receipts in sample were voided without the white (original). Collection procedures on pages 17-19 of the Internal Accounts Manual.

8. School Board policies require that monies collected not be held into the weekend. One deposit in the sampling appeared to be collected by Bookkeeper on Friday, but not deposited until Tuesday. Page 17 of Internal Accounts Manual clearly states "NO FUNDS WILL BE HELD IN THE SCHOOL OVER A WEEKEND OR HOLIDAY PERIOD."

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

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

Respectfully,



Roni M. Campbell

Internal Accounts Auditor

KEYSTONE HEIGHTS ELEMENTARY SCHOOL
“Where Every Kid Is A Winner”

JACKIE CORY
Principal



MELANIE SANDERS
Assistant Principal

January 29, 2015

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

Dear Mrs. Campbell:

This letter is being written in response to the Auditor's Report received for Keystone Heights Elementary School for Fiscal Year 2013-2014. We have reviewed all comments very carefully and listed below are our responses.

1. Multiple checks issued without being identified for 1099 purposes as required on page 71 of the Internal Accounts Manual.
Corrective action for Fiscal Year 2014-2015 has already been taken in this matter.
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.
A thorough review of each check will be conducted to verify that two signatures are on each check.
3. Multiple restricted expenditures (donations and personal memberships) were not made from Trust Account in accordance with school board policy, page 29 Internal Accounts Manual.
The Bookkeeper was not aware of this policy. Proper procedure and policy will be followed in the future.
4. On at least three occasions checks were voided incorrectly. According to Internal Account Manual, page 35, the signature are must be mutilated and "void" written across the check.
The signature area was mutilated (using scissors) by making several diagonal cuts through it and "void" written on the check. However, all future voided checks will have the entire signature area cut completely out. "Void" will continue to be written across the check.
5. When auditing the Master Ticket Inventory it was noted that the beginning number of one roll of tickets was listed incorrectly.
Recording of all tickets will be verified for correct recording.
6. Disbursement Issues regarding Internal Accounts Purchase Orders:
A "Your Order Has Arrived" form has been given to the teacher to complete indicating.
 Order Complete / Authorize Payment
 Items Missing From Order / Do No Authorize Payment
 Other (Please Indicate Below)

The Bookkeeper would sign off on the purchase order and retain the form as back-up. In the future, the Bookkeeper will only have the teacher/coach/sponsor sign "Received In Good Order".

7. Multiple Revenue Issues Regarding Teacher Receipts and Monies Collected Forms

The bookkeeper annually reviews all procedures regarding monies collected and teacher receipts at the beginning of the new school year. This year the Bookkeeper has implemented several measures to correct concerns as noted by the auditor as indicated below:

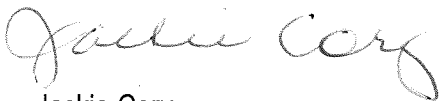
- ❖ Notifies teacher/sponsor regarding missing or incorrect information or recording information incorrectly on the Monies Collected Form or Teacher Receipt.
- ❖ Bookkeeper holds the receipt book until teacher/sponsor comes to make necessary corrections.
- ❖ If money has not been turned in daily, the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

8. Funds Held (Weekends or Holiday Periods)

- ❖ During the school year there were several occasions (including Fridays) when the Bookkeeper was unable to be at school to make bank deposits. In these instances, monies collected were put in a bank "hold bag" and dropped off in the bank's night depository.
- ❖ In addition, an administrator will verify funds for deposit when the Bookkeeper is absent.
- ❖ Prudent attention will be given to correct date of Monies Collected with all bank deposit slips.

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

Sincerely,



Jackie Cory
Principal

ngg

KEYSTONE HEIGHTS 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 Keystone Heights 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 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 \$152,308.33 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 51,572.32
Investments	100,736.01
Total funds	\$152,308.33

During the financial review period, the total receipts equaled \$409,094.32 and the total expenditures equaled \$403,260.95 for a total of \$812,355.27.

Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$ 374,316.07	409,094.32	34,778.24
Disbursements	394,229.08	403,260.95	9,031.87
Cash/Bank Balance	45,903.82	51,572.32	5,668.50
Investments	100,571.14	100,736.01	164.87

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, 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 15th of the subsequent month in accordance with the Internal Accounts Manual, page 60.
2. The June Principal's Monthly Report stated Accounts Payable of \$102.00, however the attached list of Account Payable listed amounts totaling \$3,558.37. This list of does not include the outstanding FY14 yearbook invoice. Internal Accounts Manual, page 60.
3. Page 32 of the Clay County School District Internal Accounts Manual states "All checks must be signed with two signatures", two (2) checks contained only 1 signature.
4. Multiple checks were issued without being identified for 1099 purposes as required on page 71 of the Internal Accounts Manual.
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. 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.
7. Multiple restricted expenditures (donations) not made from Trust account in accordance with school board policy, page 29 Internal Accounts Manual.
8. Multiple revenue issues were noted during the audit including one teacher receipt in sample not signed by teacher/coach/sponsor and a list of checks not being attached to bank deposit slips. Teacher receipts not being written when required, alphanumerical amount being left blank, teacher receipts voided without white (original), and teacher receipts being edited rather than being voided and another issued. Multiple Monies Collected Forms (MCF) were not totaled, teacher receipt numbers not listed, MCF were edited without being initialed by teacher/coach/sponsor, and fundraiser application numbers were not shown. Teacher receipt issued 3/6 that doesn't appear on MCF and white (original) left in book. Collection procedures on pages 17-19 of the Internal Accounts Manual.
9. Several disbursement issues were noted during the audit including checks issued with only estimate or quote as backup not invoice and reimbursement paid based on only a shipping confirmation. On three (3) Request for Purchase Approval and Check Requisitions in sample the "Acct to be paid from" was blank. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.
10. 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

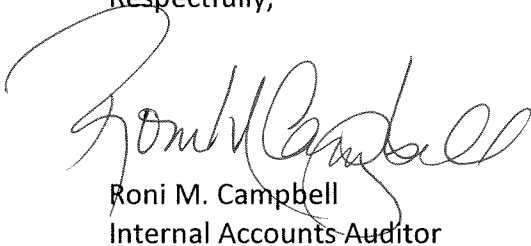
to the county office. No copies were received in the county office for this fiscal year. One of recap fundraiser applications sample was not supported by the activity account detail. It was noted that on one fundraiser (Valentine Flowers) that sale dates were 1/27/-2/14, yet all funds were turned into Bookkeeper on 2/18/14.

11. 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 to three accounts and when applied correctly it appears that one (3700) account would be identified as over limit. However, FY14 yearbooks had not been paid for as of 6/30/14 and should have been listed as an Accounts Payable.
12. In reviewing the Master Ticket Inventory, Ticket Disbursement Sheets and confirming actual ending ticket number it was noted three (3) rolls of tickets don't appear on Athletic or General Master Ticket Inventory. Ticket Disbursement Sheets were completed by sport or activity rather than per roll as state in policy. Internal Accounts Manual pages 52-55.

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,



Roni M. Campbell
Internal Accounts Auditor

KEYSTONE HEIGHTS JR./SR. HIGH SCHOOL

Dr. Susan H. Sailor
Principal

Barry Underwood
Vice Principal



Linda F. McGhghy
Asst. Principal

Brian Cox
Asst. Principal

January 21, 2015

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

Dear Mrs. Campbell,

We appreciate the time and patience you have given to our 2013-2014 internal funds books during your audit. We strive to maintain accurate financial records and appreciate suggestions or notes that help us tweak our procedures and make them better.

We will do our best to insure that the Principal's Monthly Report Packet is sent to the county office on time, to list all of our accounts payables on the June report to insure that two signatures are on all checks and to check on all possible 1099 checks. We will also strive to have other staff handle monies that in the past have been given to the bookkeeper and to insure that the Principal initials all bank statements. We will also be on the lookout for check request that should be made from a trust account, if need be, going back and moving (transferring) the money from the fundraising collection account to a trust account and then completing a check request from the trust account to the charity, etc. We are constantly striving to give teachers, advisors, coaches, etc. the necessary information to complete all forms connected with bookkeeping. The majority of our forms have written instructions on them with step-by-step instructions also. We also have the instructions in a notebook that is given to every teacher here. Any new teacher/advisor is also given more oral instructions and time. The notation concerning check request that had an estimate or quote instead of an invoice are checks that were written with agreement from the teacher/sponsors that a invoice would be forthcoming. In the future, those check request will be marked to help the bookkeeper in obtaining the needed backup. We will also do our best to remember to send in to the county all fundraising applications. A procedure is already in place to help with this endeavor. We will also try to be more diligent with our balance limits and ticket inventory.

Thank you for your assistance with our audit.

Sincerely,

A handwritten signature in cursive script that reads "Susan Sailor".

Dr. Susan Sailor, Ph.D
Principal
Keystone Heights Jr/Sr High School

LAKE ASBURY ELEMENTARY 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 Lake Asbury 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 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 \$39,497.99 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 19,417.92
Investments	20,080.07
Total funds	\$ 39,497.99

During the financial review period, the total receipts equaled \$152,014.96 and the total expenditures equaled \$165,085.47 for a total of \$317,100.43.

Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$ 150,274.22	152,014.96	1,740.74
Disbursements	158,081.60	165,085.47	7,003.87
Cash/Bank Balance	7,524.15	19,417.92	11,893.77
Investments	45,044.35	20,080.07	-24,964.28

The financial records present fairly in all material respects the financial position of Lake Asbury 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:

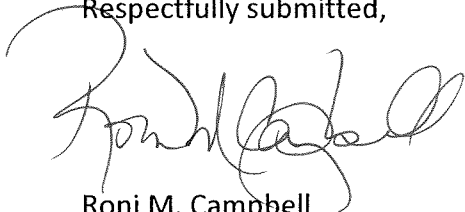
1. Multiple checks were issued without being identified for 1099 purposes as required on page 71 of the Internal Accounts Manual.
2. On 1 out of 12 occasions the Principal's initials were missing from the bank statement. On page 5 of the Internal Accounts Manual it states "2. The Principal should receive 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. On 8 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. Multiple revenue issues were noted during the audit including teacher receipts being edited rather than being voided and another issued, Monies Collected Forms being edited without being initialed by teacher/coach/sponsor, and fundraiser application number not being entered on Monies Collected Forms. Official Receipt #16343 includes teacher receipt shown on Monies Collected Form dated 1/15/14 as McDonald's at \$120.31; however teacher receipt actually dated 1/24/14 to McDonald's for \$250.00. Same teacher receipt number also listed on another Monies Collected Form for Official Receipt # 16396. According to page 5, "Internal controls will include the following procedures: "Teacher receipt books turned in with Monies Collected Forms and must be periodically checked for accuracy." Collection procedures on pages 17-19 of the Internal Accounts Manual.
5. Several disbursement issues were noted during the audit purchase made without prior written approval, and Payment Authorization not signed by principal on multiple occasions in sample. Incomplete backup was observed multiple times including reimbursement from copy of incomplete register tape, reimbursement from Amazon Final Detail of Order, and reimbursement on at least 3 occasions without proof of payment. In regards to one reimbursement check it appeared that same receipt was used for two reimbursements. Spoke with Bookkeeper and teacher (by telephone) who explained that 2 ukuleles were purchased, 1 for school and 1 for personal use. Teacher decided to use both in the classroom but only had one receipt. Written statement from teacher was requested and never received. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.

6. In the sampling of fundraiser recaps it was found that one recap was not supported by the activity account detail. Page 11, Internal Accounts Manual.
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). One account (3417) which was over the balance limit was not transferred to 5100 as required by board policy.

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,

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

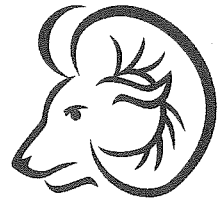
Roni M. Campbell
Internal Accounts Auditor



Lake Asbury Elementary School

2901 Sandridge Road
Green Cove Springs, Florida 32043

Office: 291-5440 • Guidance: 291-5442 • Clinic: 291-5445 • Cafeteria: 291-5443
Fax: 291-5444



Sarah Lawson
PRINCIPAL

Bridget Payne
ASSISTANT PRINCIPAL

January 22, 2015

Roni Campbell
Internal Accounts Auditor
School District of Clay County

Dear Mrs. Campbell,

In response to the Lake Asbury Elementary School's Internal Accounts audit for the 2013-2014 school year, I have noted the suggestions made for improvement and will take the necessary steps by implementing the following:

- The bookkeeper will be diligent in identifying vendors requiring a W-9 and will make certain they are included on the 1099 list as outlined in the Internal Accounts Manual.
- The Principal always receives the bank statement unopened and will make certain it is initialed each month as outlined in the Internal Accounts Manual.
- The bookkeeper will send a duplicate of the Principal's Monthly Report Packet to the county and original will be filed at the school as outlined in the Internal Accounts Manual.
- The Principal and bookkeeper will review procedures for Teacher Receipts and Monies Collected Forms as outlined in the Internal Accounts Manual at the beginning of each year and periodically during the year. Labels with procedures are placed on each receipt book issued.
- We will review and follow proper procedures regarding prior approval for purchases made and proper documentation of purchases; the Principal will sign the Payment Authorization section for each IA Purchase Order as outlined in the Internal Accounts Manual. A letter was received by the music teacher regarding the purchase of ukuleles and is attached.
- We will review and follow proper procedures for fundraisers and financial recaps as outlined in the Internal Accounts Manual.
- The bookkeeper uses the balance limits formula as outlined in the Internal Accounts Manual, the funds in account 3417-SAC were roll over funds from past Teacher Lead and will be used for refreshments for SAC meetings.

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.

Again, thank you for your time.

Sincerely,

Sarah Lawson
Principal

SAUNDERS, ANGELA C.

From: NORMAN, BENJAMIN A.
Sent: Thursday, June 26, 2014 4:51 PM
To: SAUNDERS, ANGELA C.
Subject: ukulele

While at the Florida Music Educator's Conference in January 2014 I purchased 3 ukulele's.

One was \$40 and was for my daughter. I did not seek reimbursement for that.

One was \$50 and was intended for the LAE classroom. I did seek to be reimbursed for that.

One was \$65 and I originally planned to keep this for myself at home. At first I did not seek reimbursement. After realizing how nice it was, I decided it would be better used in the classroom and because it was a larger size, it now gave LAE two types of ukuleles. I sought reimbursement and made this property of the school.

Evidently, I turned in the \$50 receipt twice, instead of turning in the \$50 and the \$65 receipt. I was reimbursed a total of \$100 rather than \$115.

Unfortunately, at the end of the academic year, I threw out all receipts pertaining to conference.

Ben Norman

A handwritten signature in black ink, consisting of a large, stylized 'B' and 'N' intertwined, enclosed within a large, hand-drawn oval.

LAKE ASBURY 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 Lake Asbury 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 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 \$95,964.56 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 52,438.30
Investments	43,526.26
Total funds	\$ 95,964.56

During the financial review period, the total receipts equaled \$249,904.43 and the total expenditures equaled \$253,203.92 for a total of \$503,108.35.

Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$ 259,663.91	249,904.43	- 9,759.48
Disbursements	267,061.39	253,203.92	-13,857.47
Cash/Bank Balance	55,809.04	52,438.30	- 3,370.74
Investments	43,455.01	43,526.26	71.25

The financial records present fairly in all material respects the financial position of Lake Asbury Junior 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. A restricted expenditure (personal membership) not made from Trust account in accordance with school board policy, page 29 Internal Accounts Manual.
3. Several disbursement issues were noted during the audit including multiple occasions of checks being issued with only a copy of receipt and prior written approval not being obtained prior to purchase on at least 4 occasions in sample. On multiple occasions the Principal's signature was not dated and at least four (4) occasions the teacher/coach/sponsor of the activity account is not the person who signed the request for approval or payment. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.
4. Multiple revenue issues were noted during the audit including Official Receipt dated incorrectly and a list of checks not being attached to bank deposit slips. On multiple occasions the teacher receipt was not dated, the alphanumerical amount blank, numerical amount left blank, and teacher receipts are 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. Fundraiser application number not entered on Monies Collected Form and in one case a Report of Tickets Sold was not included with Monies Collected Form. Yearbook receipts were provided by yearbook company and originals were not provided to student nor dated. Collection procedures on pages 17-19 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. Copy after recap was not received in county office in one instance of the sampling. In 2 out of 6 instances the recaps were not supported by activity account details.
6. Master Ticket Inventory and Ticket Disbursement Sheets are required as stated on pages 52-55 of Internal Accounts Manual. Ending number incorrect on Master Ticket Inventory and range incorrect on top of each Ticket Disbursement Sheet.

Lake Asbury Junior High School Audit
Page 3

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



Lake Asbury Junior High School
Home of the Tigers

2851 Sandridge Road, Green Cove Springs, FL 32043
Telephone 904-291-5582 Fax – 904-291-5593 [LAJH.Info](#)



Carolyn Ayers
Assistant Principal

Cathy Richardson, *Principal*
Innovate, Engage, Empower

David Burke
Assistant Principal

January 26, 2015

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

Dear Ms. Campbell:

This letter is in response to the comments made on your audit report for Lake Asbury Junior High School for the fiscal year ending June 30, 2014.

1.Comment: Multiple checks were issued without being identified for 1099 purposes.

Action: A 1099 will be ascertained as required from vendors prior to payment.

2.Comment: A restricted expenditure (personal membership) was not made from Trust account.

Action: In the future the Bookkeeper will transfer money into Trust account and pay in accordance with page 29 Internal Account Manual.

3.Comment: Several disbursements of checks were noted with only a copy of the receipt and without the date of principal's signature. On four occasions prior written approval was not obtained prior to purchase.

Action: Original receipts will be obtained prior to disbursement of checks and the principal will ensure date is noted. The Bookkeeper will continue to remind teachers that prior written approval must be obtained from administrator prior to all purchases.

4.Comment: Revenue issues were noted regarding Official Receipts dated incorrectly and list of checks not being attached to bank deposit slips. Multiple Teacher Receipts were not dated, the alphanumerical amount blank, numerical amount left blank and teacher receipts edited rather than being voided and another issued. Receipt dates indicate that funds were not turned into the Bookkeeper the same day as collected. Fundraiser Application number not entered on Monies Collected Form. In one case a Report of Tickets sold was not included with Monies Collected Form. Yearbook receipts were provided by the yearbook company and not dated nor original receipts (white copy) given to students.

Action: Official Receipts will be correctly dated and bookkeeper will include list of checks with

bank deposit slips. Teachers will continue to be reminded to correctly date, write alphanumerical and numerical amounts on receipts and void receipts rather than edit a receipt. Teachers will also continue to be reminded to turn in money daily. Fundraiser Application numbers will be included on Monies Collected Forms and Report of Tickets Sold will be included with Monies Collected Forms. Yearbook Receipts will be dated and the pink receipt copy, which has always been given to students in the past because receipt books have triplicate copies, will continue to be given to students.

5. Comment: One Fundraiser Application Financial Recap was not received in county office and in two instances the Recap was not supported by activity account details.

Action: Teachers/Coaches/Sponsors will be reminded that Fundraiser Recaps will be supported by transactions in their activity account. The Bookkeeper will ensure that all Fundraiser Applications including Financial Recaps and activity account details will be sent to the county office.

6. Comment: Ending number incorrect on Master Ticket Inventory and range incorrect on top of each Ticket Disbursement Sheet.

Action: After reviewing the Master Ticket Inventory Log Sheet the Bookkeeper has a better understanding of the Ending number and in the future will list the correct Ending number for each roll of tickets.

It has been a pleasure working with you.

Sincerely,



Catherine Richardson
Principal

cc: Kim Lassiter, Bookkeeper LAJH

LAKESIDE ELEMENTARY 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 Lakeside 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 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 \$37,195.70 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 31,266.63
Investments	5,929.07
Total funds	\$ 37,195.70

During the financial review period, the total receipts equaled \$110,074.84 and the total expenditures equaled \$101,070.67 for a total of \$211,145.51.

Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$ 107,571.66	110,074.84	2,503.18
Disbursements	114,398.90	101,070.67	-13,328.23
Cash/Bank Balance	22,272.16	31,266.63	8,994.47
Investments	5,919.37	5,929.07	9.70

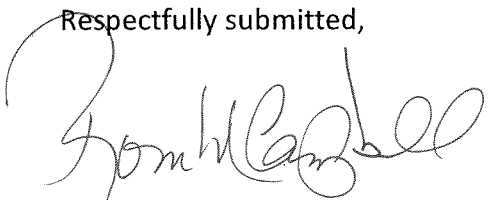
The financial records present fairly in all material respects the financial position of Lakeside Elementary School as of June 30, 2014, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida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

1. Once the Principal's Monthly Report Packet was not prepared on or before the 15th 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. On 9 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 check issued charging 5100 when check requisition stated 6150 to be charged, check issued with order form as backup not invoice, check issued with "Acct to be paid from" blank and prior written approval not being obtained prior to purchase. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.
5. Two (2) revenue issues were noted during the audit including fundraiser application number not shown on Monies Collected Form and a list of checks not being attached to bank deposit slips. Collection procedures on pages 17-19 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. Copy after recap was not received in county office in one instance of the sampling.

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

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

Respectfully submitted,



Roni M. Campbell
Internal Accounts Auditor

Lakeside Elementary



Katina Allen
Principal

Jeffrey Schriver
Assistant Principal

2752 Moody Avenue
Orange Park, FL 32073

Phone: (904) 213-2966 / Fax: (904) 213-2965

January 21, 2014

Mrs. Roni Campbell
Internal Accounts Auditor
Clay County School Board

Dear Mrs. Campbell:

This letter is in response to the recent audit of the Internal Accounts for the 2013-2014 school year at Lakeside Elementary.

With regard to the notes....

- One principal's report was printed late due to Mrs. Crook's husband's accident and her inability to come in and print it. An explanation was sent with the report.
- 1099 purchases will be reviewed to include not only services, but custom jobs
- Once reminded at bookkeepers' meeting, we have only been sending a copy of the principal's monthly report and maintaining the original at the school site
- Check issued charging 5100 but listed as 6150 on check requisition was corrected
- Will take extra care to make sure all fundraiser numbers are on monies collected forms and checks; also, we have initiated the process of attaching a copy of checks deposited to each deposit slip
- Out of 38 fundraiser forms, one was not sent to county office upon completion. We will make every effort to make sure all forms are sent.

I have total confidence in our Bookkeeper and Principal's Secretary, Judy Crook. Each and every one of the 23 years that Mrs. Crook has worked at Lakeside, we have been extremely pleased with her organizational skills, efficiency, and ability to effectively manage multiple tasks. We are fortunate to have her handling our financial records, and will strive to maintain a high level of performance.

Sincerely,

A handwritten signature in cursive script that reads "Katina T. Allen".

Katina T. Allen
Principal

KTA/jlc

LAKESIDE 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 Lakeside 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 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 \$99,656.27 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 19,408.26
Investments	80,248.01
Total funds	\$ 99,656.27

During the financial review period, the total receipts equaled \$223,567.76 and the total expenditures equaled \$225,280.77 for a total of \$448,848.53.

Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$ 201,530.62	223,567.76	22,037.14
Disbursements	221,111.78	225,280.77	4,168.99
Cash/Bank Balance	11,266.78	19,408.26	8,141.48
Investments	90,102.50	80,248.01	-9,854.49

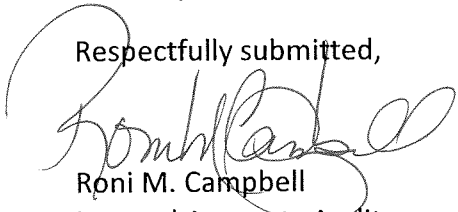
The financial records present fairly in all material respects the financial position of Lakeside Junior High School as of June 30, 2014, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida 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. 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.
4. Several disbursement issues were noted during the audit including tip not shown on receipt, check number, issue date, and acct to be charged not shown on check requisition, and prior written approval not being obtained prior to purchase on at least 4 occasions in sample. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.
5. Multiple revenue issues were noted during the audit including Report of Tickets Sold not turned in with each Monies Collected Form and a list of checks not being attached to bank deposit slips. On multiple occasions the teacher receipt was not dated, the numerical amount left blank, and the original (white) left in teacher receipt book. On at least three (3) occasions in the sample a teacher receipt was not written when required. 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. In multiple cases the fundraiser application number not entered on Monies Collected Form and in one case the Official Receipt number was no entered on the Monies Collected Form. 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 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

LAKESIDE JUNIOR HIGH SCHOOL

2750 Moody Avenue ♦ Orange Park, FL 32073 ♦ (904) 213-1800 ♦ Fax (904) 213-2987
<http://www.clay.k12.fl.us/ljh/>

Christina Cornwell
Vice Principal
(904) 213-1801

John W. Green Jr.
Principal
(904) 213-1802

Ivin Gunder
Assistant Principal
(904) 213-1811


Lloyd Patterson
Activities Director
(904) 213-1872

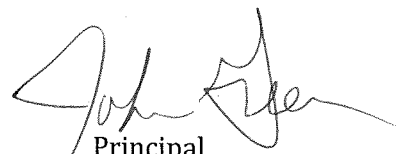
January 22, 2015

LAKESIDE JUNIOR HIGH SCHOOL AUDIT FY14

My response to Roni Campbell's "exceptions" on the FY14 Lakeside Junior High School Audit:

1. As a new bookkeeper, I understood (incorrectly) that checks written to vendors that should be identified for 1099 purposes were the ones being paid as an income (such as officials, extracurricular bonuses, etc. with social security #'s). At the end of the year, I learned I should have marked checks for the 1099 purpose that provided a "service", including any checks written to vendors with EIN #'s. I now fully understand the criteria and at the end of every month I will preview my 1099 report and be sure all checks written that were paid for a service (social security #'s and EIN's) are marked for 1099 purposes.
2. Human error.
3. 3 times - One was to redeposit a change fund, one was to reimburse a charge for the ASD classes for sales tax (I donated the money to the ASD class) and the 3rd time was to deposit a \$10,000 return on investment check from the bank that we requested to cover funds for our activity accounts that I needed to get back in our EPES system. I will direct these types of collections to my Principal or Principal's Secretary in the future.
4. I will be more diligent on checking invoices for dates and information before issuing a disbursement.
5. I tried to save paper by using only 1 report of tickets sold for total number of tickets for single activity (homecoming dance, spaghetti supper, etc.). I will now complete a report of tickets sold for each monies collected form even for the same activity. Fundraiser #'s on all monies collected forms is a new procedure for 2014-15 school year and we are implementing it. Personally spoke with teachers who were not putting receipt #'s on monies collected forms or not dating or turning in collected monies on time and that should be corrected in the coming year. I now attach an "instruction sheet" to each receipt book that teachers sign out and always go over all procedures before handing them the receipt book.


Bookkeeper
Lakeside Junior High School


Principal
Lakeside Junior High School