

# **MCRAE 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 McRae 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 McRae Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

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

## **COMMENTS**

The fund balance of \$24,898.07 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 10,033.62
Investments	14,864.45
Total funds	\$ 24,898.07

During the financial review period, the total receipts equaled \$70,113.20 and the total expenditures equaled \$70,990.38 for a total of \$141,103.58.

## **Change in Fund Balance**

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$ 67,745.31	70,113.20	2,367.89
Disbursements	68,101.22	70,990.38	2,889.16
Cash/Bank Balance	10,935.13	10,033.62	- 901.51
Investments	14,840.12	14,864.45	24.33

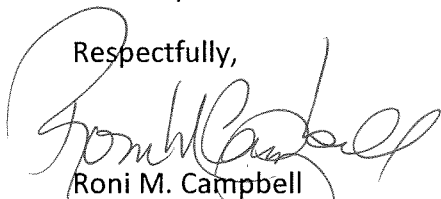
The financial records present fairly in all material respects the financial position of McRae Elementary School as of June 30, 2014, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida State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

1. On 2 out of 12 occasions the Principal's Monthly Report Packet was not prepared on or before the 15<sup>th</sup> of the subsequent month in accordance with the Internal Accounts Manual, page 60.
2. Page 32 of the Clay County School District Internal Accounts Manual states "All checks must be signed with two signatures", one check contained 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. 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.
5. Multiple revenue issues were noted during the audit including one Report of Ticket Sold form completed for multiple Monies Collected Forms and Monies Collected Form was edited without being initialed by teacher/coach/sponsor. Teacher receipts not being written when required and teacher receipts being edited rather than being voided and another issued. In one case a teacher receipt was voided, 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. Collection procedures on pages 17-19 of the Internal Accounts Manual.
6. Several disbursement issues were noted during the audit including one instance each of an Internal Account Purchase Order Payment Authorization not being completed and lack of prior written approval before a purchase was made. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.
7. It was also noted that sales tax exemption was requested (and granted) by a teacher/coach/sponsor from a vendor when not paying with a school check. The Consumer's Certificate of Exemption, Issued Pursuant to Chapter 212, Florida Statutes states "3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization. 4. This exemption applies only to purchases your organization makes. 5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax."

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

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

Respectfully,

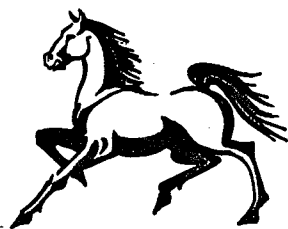


Roni M. Campbell  
Internal Accounts Auditor

# **McRae Elementary School**

*"Home of the Mavericks"*

**6770 County Road 315C  
Keystone Heights, Florida 32656  
Phone: 352-473-5686  
Fax: 352-473-5148**



**Marcus Dooley  
Principal**



**Vicki Chappell  
Assistant Principal**

January 21, 2015

Mrs. Roni Campbell

Internal Accounts Auditor

School Board of Clay County

900 Walnut Street

Green Cove Springs, FL 32043

This is a response to the 2014 audit of internal accounts for McRae Elementary School.

1. Every effort is and will be made to be in compliance regarding submission of the Principal's Monthly Report Packet.
2. Check signatures is closely monitored by the bookkeeper. This was an oversight.
3. The bookkeeper has gained further understanding in meeting the requirements for the 1099 report.
4. Fundraiser applications will be submitted as per the internal accounts manual.
5. The bookkeeper has gained further understanding in the use of Report of Tickets Sold. The faculty and staff will receive training on the use and preparation of teacher receipts and Monies Collected forms.
6. A review with the faculty and staff will be conducted on the form Purchase Approval and Check Requisition which will include information on seeking prior written approval before making a purchase.
7. The McRae administration counseled the staff member on the proper use of sales tax exemption when making a purchase as an individual on behalf of the organization.

***"An Equal Opportunity Employer"***

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

Sincerely,

A handwritten signature in cursive script, appearing to read "Marcus Dooley".

Marcus Dooley

Principal

# MIDDLEBURG ELEMENTARY SCHOOL AUDIT

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January, 2015

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Middleburg 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 Middleburg Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

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

## COMMENTS

The fund balance of \$40,284.54 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 34,484.00
Investments	5,800.54
Total funds	\$ 40,284.54

During the financial review period, the total receipts equaled \$80,953.50 and the total expenditures equaled \$80,009.65 for a total of \$160,963.17.

## Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$ 75,919.37	80,953.50	5,034.13
Disbursements	81,488.53	80,009.67	-1,478.86
Cash/Bank Balance	33,549.66	34,484.00	934.34
Investments	5,791.05	5,800.54	9.49

Middleburg Elementary School Audit  
Page 2

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

1. On 3 out of 12 occasions the Principal's Monthly Report Packet was not prepared on or before the 15<sup>th</sup> of the subsequent month in accordance with the Internal Accounts Manual, page 60.
2. Page 32 of the Clay County School District Internal Accounts Manual states "All checks must be signed with two signatures", at least three (3) checks contained 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 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).
5. On at least 7 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. 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. The inventory section was not completed on one fundraiser recap in the sample.
7. Several disbursement issues were noted during the audit including incomplete backup and prior written approval not being obtained prior to purchase being made. Internal Account Purchase Orders contain typed names rather than manual signatures and on at least four (4) occasions in the sample "Received in Good Order" not signed. Check not voided correctly – signature area not mutilated. Gift cards were issued without acknowledgement from the individuals receiving such cards on at least 4 occasions. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.
8. Multiple revenue issues were noted during the audit including a sequential list of official receipts not being included in deposit packet on 7 out of 7 packets included in sample and a list of checks not being attached to bank deposit slip on one occasion. On at least 11 occasions the Monies Collected Form (MCF) was not totaled or dated or purpose listed, on at least 7 occasions the Official Receipt number was not listed on the Monies Collected Form and the fundraiser application number was routinely omitted from the MCF. On at least 18 occasions teacher receipt was not written when required, and teacher receipts being edited rather than being voided and another issued. On multiple (10) occasions the teacher receipt date versus the date of the official receipt indicated

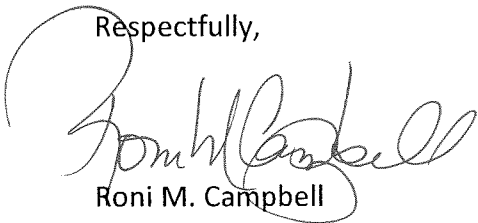
that the funds were not turned into the Bookkeeper the same day as collected. One teacher receipt books was lost and not returned. One teacher receipt was written for \$8.00 and listed on MCF as \$16.00. Collection procedures on pages 17-19 of the Internal Accounts Manual.

9. Pages 52-55 of the Internal Accounts Manual addresses ticket policy and procedures. The Master Ticket Inventory was not completed correctly nor were the Ticket Disbursement Sheets. The ending ticket numbers could not be confirmed with the actual tickets. The Bookkeeper explained that tickets were only used once (spring festival) and that she was out of the office due to workers' comp injury for a couple of months at that time. It should be noted that she has requested additional training in this area.

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

The cooperation of the administrative staff and 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

# MIDDLEBURG ELEMENTARY SCHOOL

Becky Wilkerson  
Principal

3958 Main Street  
Middleburg, Florida 32068

Tammy Winkler  
Assistant Principal

904/291-5485 FAX 904-291-5491

January 29, 2015

In response to Audit 2013-2014 School year

1. We agree to the 3 occasions that were not prepared in a timely manner.

March was done on April 25, 2014 by the bookkeeper at home. She requested files to be brought to her home and she did complete the monthly report. Due to her injuries and surgery to replace her elbow she knew she was unable to do this again. She did replace this report June 18, 2014 with corrections.

April's report was completed June 19, 2014 and replaced July 15, 2014 with corrections.

May's report was completed June 23, 2014 and replaced July 15, 2014 with corrections.

The above was during the time she was out with injuries sustained at work on March 19, 2014 and returned to work middle of June 2014.

\*We have put a reminder on the Principal, Assistant Principal and Bookkeeper's calendar to the 9<sup>th</sup> of every month to make certain this deadline is met.

2. There were actually 3 checks with one signature and this has been discussed between the Principal, AP and bookkeeper and every effort will be made to keep this from happening again.
3. After reviewing the files, I did find 1 Principal signature missing from bank statement; however the signature was on back of envelope indicating it had not been opened prior to Principal signature.
4. The bookkeeper has been sending originals of the Principal Monthly report for as long as she has been a bookkeeper. This is the first time this has been mentioned and she was shown that way when she first started her position. She and I have read these instructions over and this will not happen in the future.
5. There are times when the school receives funds when the bookkeeper is the only one available to process the check received. Duties as Principal Secretary and Bookkeeper cross over many times. The front office secretary will receive and complete Monies Collected forms in the future in order to segregate duties.
6. We have made a great effort to follow procedures for Fundraisers.
7. All items listed have been addressed and correct practices have been adhered to.



8. A sequential list of receipts will be attached to each monies collected form packets. The bookkeeper was previously told by an auditor that she didn't need to attach one to each packet if she attached one to the Principal Monthly report. All other issues have been discussed and corrected.
9. The Ticket issues have been addressed.

All teachers were given notebooks at the first of the 2014 – 2015 school year, with directions to complete all forms, including monies collected, receipt books, internal PO's, check requisitions, fundraisers and tickets sold. These same instructions have been given in the previous years and updates were sent out also. We will diligently pay attention to the best of our ability to make sure all guidelines are followed.

The Principal, Assistant Principal and bookkeeper have requested to set up date & time to meet and discuss each of the items noted in the audit to ensure we are in compliance in the future.

Sincerely,

A handwritten signature in cursive script that reads "Becky Wilkerson".

Becky Wilkerson  
Principal

# MIDDLEBURG HIGH SCHOOL AUDIT

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January, 2015

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Middleburg 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 Middleburg High School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

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

## COMMENTS

The fund balance of \$365,439.26 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 47,150.23
Investments	318,289.03
Total funds	\$365,439.26

During the financial review period, the total receipts equaled \$750,437.21 and the total expenditures equaled \$790,201.83 for a total of \$1,540,639.04.

## Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$ 707,024.88	750,437.21	43,412.33
Disbursements	624,732.42	790,201.83	165,469.41
Cash/Bank Balance	92,439.44	47,150.23	- 45,289.21
Investments	312,764.44	318,289.03	5,524.59

## Middleburg High School Audit

### Page 2

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

1. On 1 out of 12 occasions the Principal's Monthly Report Packet was not prepared on or before the 15<sup>th</sup> of the subsequent month in accordance with the Internal Accounts Manual, page 60.
2. Multiple checks were issued without being identified for 1099 purposes as required on page 71 of the Internal Accounts Manual.
3. Page 32 of the Clay County School District Internal Accounts Manual states "All checks must be signed with two signatures", one (1) check was found to contain only 1 signature.
4. On 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. 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.
6. Multiple restricted expenditures (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 multiple Report of Ticket Sold forms and Monies Collected Forms completed by Bookkeeper and a list of checks not being attached to bank deposit slips. Teacher receipts not being written when required, alphanumerical 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 written for \$160.00 and listed on Monies Collected Form as \$80.00 (only \$80.00 turned in). On multiple occasions the teacher receipt date versus the date of the official receipt indicated that the funds were not turned into the Bookkeeper the same day as collected. Multiple Monies Collected Forms (MCF) were not totaled, or not dated nor purpose listed. MCFs were edited without being initialed by teacher/coach/sponsor; teacher receipts numbers not listed, and fundraiser application numbers were not shown on MCF. On one occasion in the sample a Report of Tickets Sold (ROTS) form was edited and not initialed by teacher/coach/sponsor, on another there was a discrepancy between the ROTS and MCF, and in one case (volleyball tournament) tickets were not used as required. 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 Advance Form not completed. Reimbursements were issued without proof of payment and without proof of attendance. Checks were issued based on statement rather than invoice, and non-itemized receipts. Internal Account Purchase Orders and Check Requisitions not completed in their entirety on multiple occasions, including Principal's payment approval and acknowledgment of receipt of goods

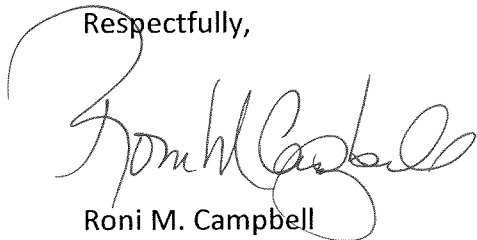
or services not indicated. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.

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. Initial copies of the fundraiser applications were not received in the county office and one of the sampled recapped fundraiser applications were not received in the county office. Of those sampled, one recap was not supported by an activity account detail, one inventory section was not completed when required, and on one occasion the school was unable to provide a recap.
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). Six accounts had balances which should have been transferred to 5100 according to Clay County School Board Policy.

Generally, the records were in good order and the management of internal funds by the Principal of Middleburg High 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 and title.

Roni M. Campbell  
Internal Accounts Auditor

# MIDDLEBURG HIGH SCHOOL

3750 County Road 220 Middleburg, FL 32068

Phone: (904) 213-2100

Fax: (904) 291-5462

Robert Feltner  
Principal

Justin Williams  
Vice Principal

Thomas Gerds  
Assistant Principal

Stephanie Palmer  
Assistant Principal

W. Alan Powers  
Athletic Director

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January 27, 2015

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

RE: 2014 Audit Response

To whom it may concern:

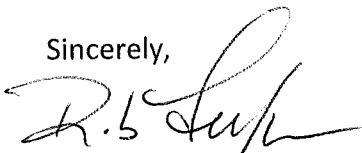
We have reviewed the Audit comments for the 2013-14 school year.

The comments revealed that we are in compliance with Florida Statutes, Florida State Board of Education regulations and CCSB policies with some exceptions. We have noted our shortcomings and have a plan of action to ensure that we strive to be in full compliance.

1. We have corrected the occasional practice of where our Bookkeeper was the initial receiver of funds.
2. We have met with our Athletic Director and plan to discuss our errors with our coaches and sponsors and will re-teach the proper procedures when handling money.
3. We have and will correct the error of not sending the initial fundraising applications.
4. We will apply the balance limit formula to all internal accounts at the end of year and transfer to 5100.

Overall we are satisfied with the report Audit and are working hard with our faculty and staff to maintain compliance with all Statutes, Regulations, and CCSB Policies.

Sincerely,



Rob Feltner  
Principal

# ***MONTCLAIR ELEMENTARY SCHOOL AUDIT***

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January, 2015

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Montclair 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 Montclair Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

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

## COMMENTS

The fund balance of \$34,749.70 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 32,722.75
Investments	1,976.95
Total funds	\$ 34,749.70

During the financial review period, the total receipts equaled \$100,052.15 and the total expenditures equaled \$104,151.11 for a total of \$204,203.26.

## Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$ 115,330.31	100,052.15	-15,278.16
Disbursements	104,404.24	104,151.11	- 253.13
Cash/Bank Balance	16,880.02	32,772.75	15,892.73
Investments	21,968.64	1,976.95	-19,991.69

Montclair Elementary School Audit  
Page 2

The financial records present fairly in all material respects the financial position of Montclair Elementary School as of June 30, 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 15<sup>th</sup> of the subsequent month in accordance with the Internal Accounts Manual, page 60.
2. Multiple checks were issued without being identified for 1099 purposes as required on page 71 of the Internal Accounts Manual.
3. 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. In the expenditures sampled a donation was made from a non-trust account. A donation is a restricted expenditure and according to page 29 of the Internal Accounts Manual must be made from a Trust Account.
5. In the expenditures sampled it was noted that on three (3) occasions purchases were made from PFA (6150) that were not authorized by the PFA. The Internal Accounts Manual (page 16) states "No expenditure will be made from this account without the authorizing signature of the organizations' officer responsible for finances".
6. Several disbursement issues were noted during the audit including reimbursement issued without receipt, another issued without proof of payment, and another without an itemized receipt. On three (3) occasions in the sample checks were issued without a receipt or invoice. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.
7. Multiple revenue issues were noted during the audit including Official Receipts numbers listed incorrectly on Monies Collected Forms and a list of checks not being attached to bank deposit slips. On at least 9 occasions the Monies Collected Form was not totaled or dated or purpose listed. The sample included one (1) Monies Collected Form that was totaled incorrectly, two (2) that were not signed by the teacher/coach/sponsor, one (1) edited without being initialed by teacher/coach/sponsor, one (1) that contained dollar amount without tally or teacher receipts number, three (3) without fundraiser application number entered, one (1) without teacher receipt number listed, seven (7) without tally included, and in eight (8) instances teacher receipts were not written when required. In one instance the yellow copy of the MCF was not returned to the teacher/coach/sponsor. When teacher receipts were sampled it was noted that on three (3) occasions they were not signed by the teacher/coach/sponsor, on 1 occasion the numerical amount was blank, and on three (3) occasions teacher receipts being edited rather than being voided and another issued. In one instance the white (original) teacher receipt remained in the teacher receipt book. One teacher receipt was written for "ABC Book" yet listed on MCF as "End of Year Party". On multiple occasions the teacher receipt date versus the date of the official receipt indicated that the funds were

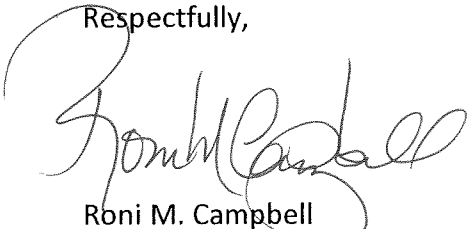
not turned into the Bookkeeper the same day as collected. One deposit slip in sample listed three (3) checks for \$25.00 each which could not be traced back to Monies Collected Forms contained in deposit packet; funds appear to not be turned in intact. Collection procedures on pages 17-19 of the Internal Accounts Manual.

8. According to school board policy (page 11, Internal Accounts Manual) once a fundraiser application has been approved and again after the recap is completed a copy is to be sent to the county office. This policy was not adhered to for the year ending June 30, 2014. One of the sampled recaps was not supported by an activity account detail, and in two instances of the sampled fundraiser applications the inventory section was not completed as required.
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 not applied to one required account and when applied said account was found to be in compliance with school board policy.
10. The distribution of receipt books is not being controlled to the extent required by the Internal Accounts Manual, page 18. "Records should be kept identifying the numbers assigned to a teacher, teacher's signature accepting receipt book, and bookkeeper's signature upon returning receipt books".

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

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

Respectfully,

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 and title.

Roni M. Campbell  
Internal Accounts Auditor





## Montclair Elementary School

2398 Moody Avenue

Orange Park, Florida 32073

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

Bill Miller  
Principal

Connie Lee  
Assistant Principal

January 30, 2015

Roni Campbell  
Clay County School Board

This is in response to the noted items in Montclair Elementary School's annual audit for the school year 2013/2014.

1. The Bookkeeper will continue to make it her best effort to have the Principal's Monthly Packet prepared on or before the 15<sup>th</sup> of each month.
2. The Bookkeeper is now marking all checks for 1099's for companies that are providing any kind of service to the school.
3. Any and all funds are turned into the sponsor of each account and counted, receipted and put on a monies collected form before turned into the bookkeeper. If it is in the summer or over a time that teachers are not here and a check comes in, the principal will receipt the check and turn it into the bookkeeper.
4. All donations paid will be transferred and paid out of a trust account.
5. Now that we have established new members of the PFA, all expenditures will authorized by the PFA Board.
6. The bookkeeper will continue to remind all staff that Checks cannot be cut without full receipt.
7. Bookkeeper will continue to go over bookkeeping procedures with each sponsor, reminding them how important it is to follow all of the steps for receipting monies, filling out receipts and monies collected forms and turning in monies collected folders each day. She is also listing every check on the monies collected form and keeping a list of checks with the receipt number of the monies collected form that it can be found on.
8. The bookkeeper will start making sure that all Fundraiser forms are filled out and turned in to Roni Campbell as they are filled out.
9. When paying a donation, the bookkeeper will have the sponsor fill out an internal accounts transfer form and pay out of a trust fund.
10. The Bookkeeper has created a new sign-out sheet for the Official Receipt Books, and each teacher has signed out the Receipt Book for this year and Bookkeeper will sign as receipt book in turned back into her.

We will continue to follow the procedures outlined in the Internal Funds Manual of the Clay County School Board, and make every effort to correct the above.

Sincerely,

Bill Miller  
Principal

Stacia Hood  
Principals Secretary/Bookkeeper

# OAKLEAF HIGH SCHOOL AUDIT

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January, 2015

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Oakleaf 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 Oakleaf High School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

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

## COMMENTS

The fund balance of \$180,495.06 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 60,378.91
Investments	120,116.15
Total funds	\$ 180,495.06

During the financial review period, the total receipts equaled \$817,440.07 and the total expenditures equaled \$790,287.69 for a total of \$1,607,727.76.

## Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$726,614.62	817,440.07	90,825.45
Disbursements	705,078.96	790,287.69	85,208.73
Cash/Bank Balance	153,342.68	60,378.91	- 92,963.77
Investments	-0-	120,116.15	120,116.15

The financial records present fairly in all material respects the financial position of Oakleaf 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 4 out of 12 occasions the Principal's Monthly Report Packet was not prepared on or before the 15<sup>th</sup> of the subsequent month in accordance with the Internal Accounts Manual, page 60.
2. Multiple checks were issued without being identified for 1099 purposes as required on page 71 of the Internal Accounts Manual.
3. Page 32 of the Clay County School District Internal Accounts Manual states "All checks must be signed with two signatures", multiple checks were found to contain only 1 signature.
4. On at least one occasion 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. Journal adjustment not entered dated the last day of the month to record the SBA interest for the month on 2 out of 12 occasions in accordance with page 8 of the Internal Accounts Manual.
6. Multiple restricted expenditures (donations) 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 multiple instances of Report of Ticket Sold forms not being included with Monies Collected Form and a list of checks not being attached to bank deposit slips. Teacher receipts not being written when required, alphanumerical amount being left blank, not dated, 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. On four (4) occasions in the sample funds collected after hours were not turned in the next business day as required. Multiple Monies Collected Forms (MCF) were not signed by Bookkeeper nor were Official Receipt numbers indicated on MCF. MCFs were edited without being initialed by teacher/coach/sponsor and fundraiser application 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 and written approval not obtained prior to purchase. Reimbursement issued without receipt. Checks were issued based on statement rather than invoice, for an amount greater than invoice (\$50.00 more), and in one instance with no backup at all. Internal Account Purchase Orders (IAPO) were increased without Principal approval, requested by Bookkeeper rather than teacher/coach/sponsor, and edited without teacher/coach/sponsor initialing. On multiple occasions IAPOs were not manually

approved nor requested but rather signatures were typed/printed. Checks issued even though acknowledgment of receipt of goods or services not indicated on Internal Purchase Order and in multiple instances acknowledged not by teacher/coach/sponsor but Bookkeeper. It was noted in the sample a check written for change fund not being handled in accordance with the policy. One instance in sample of check issued charging incorrect activity account. 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. Five (5) of the initial copies and one (1) of the recapped fundraiser applications in the sample were not received in the county office. Three (3) recapped fundraiser applications were not supported by activity account details, in one instance this was due to expense of "purpose" being included as expense of fundraiser. One (1) occasion of inventory section not completed when required. In one instance of preselling hoodies a loss was incurred of \$69.15, approval was not requested for same fundraiser until twelve (12) days after first collection of funds.
10. While confirming ending ticket numbers two ticket issues were noted which were outside school board policy, Ticket Disbursement Sheets were typed/printed rather than manually completed including signatures and handmade tickets were used for the Miss OHS. Internal Account Manual, pages 52-55.
11. The distribution/return of teacher receipt books is not being controlled to the extent required by the Internal Accounts Manual, page 18. Bookkeeper's signature is required upon returning of receipt book, not teacher/coach/sponsor's.

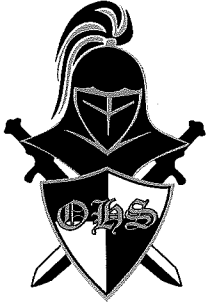
Generally, the records were in good order and the management of internal funds by the Principal of Oakleaf High School was good.

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

Respectfully,



Roni M. Campbell  
Internal Accounts Auditor

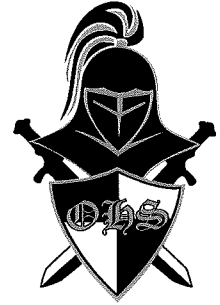


# Oakleaf High School

David S. Broskie - Principal

Brenda Troutman - Vice Principal • Janice Tucker - Assistant Principal  
Michael Randolph - Assistant Principal • Nathan Warmouth - Assistant Principal

4035 Plantation Oaks Boulevard • Orange Park, Florida 32065  
PHONE (904) 213-1900 • FAX (904) 272-8598



January 27, 2015

Roni Campbell  
Internal Accounts Auditor  
School Board of Clay County, Florida

Dear Ms. Campbell,

This letter is in response to your audit report for Oakleaf High School for the fiscal year ended June 30, 2014.

The following corrective actions are being taken:

- We have communicated with our faculty and staff the importance of turning money in to the bookkeeper the same day as it is collected as well as receiving prior approval for all purchases made.
- In regards to checks not being signed, the bookkeeper will verify that all checks have been signed before disbursing them.
- At the beginning of the school year the following items were corrected: Disbursing of tickets for events held at the school, the bookkeeper signing for receipt books when returned by teacher's/coach/sponsor's, obtaining signatures on IAPO's, the printing of the Principal's Monthly Report Packet on or before the 15<sup>th</sup> of the month and ensuring that the date and initial's of the bookkeeper as well as the official receipt number's are on all monies collected forms when money is received by the bookkeeper.
- We will ensure that the bookkeeper is not the initial source of collection for any funds received from student's/parent's/faculty.
- The bookkeeper will ensure that all request
- for reimbursement and payment have the required documentation (ie: receipt or invoice) prior to issuing payment.
- The bookkeeper has reviewed the policies that were noted on the audit report and will ensure that the policies that have been established by the School Board of Clay County are followed.

"An equal opportunity employer"

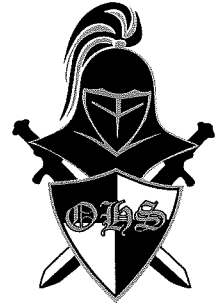


# Oakleaf High School

David S. Broskie - Principal

Brenda Troutman - Vice Principal • Janice Tucker - Assistant Principal  
Michael Randolph - Assistant Principal • Nathan Warmouth - Assistant Principal

4035 Plantation Oaks Boulevard • Orange Park, Florida 32065  
PHONE (904) 213-1900 • FAX (904) 272-8598



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

Sincerely,

David S. Broskie  
Principal

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

"An equal opportunity employer"

# OAKLEAF JUNIOR HIGH SCHOOL AUDIT

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January, 2015

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Oakleaf 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 Oakleaf Junior High School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

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

## COMMENTS

The fund balance of \$97,271.39 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 87,096.51
Investments	10,174.88
Total funds	\$ 97,271.39

During the financial review period, the total receipts equaled \$282,763.70 and the total expenditures equaled \$258,149.83 for a total of \$540,913.53.

## Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$294,899.20	282,763.70	- 12,135.50
Disbursements	284,594.05	258,149.83	- 27,444.22
Cash/Bank Balance	62,499.29	87,096.51	24,597.22
Investments	10,158.23	10,174.88	16.65

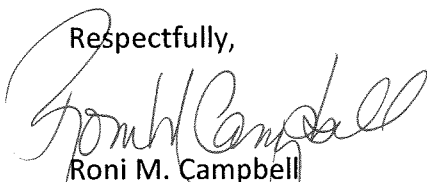
The financial records present fairly in all material respects the financial position of Oakleaf Junior High School as of June 30, 2014, and the results of its operations and cash flow for the year then ended. The financial tests revealed that the school was in compliance with Florida Statutes, Florida 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. On 10 out of 12 occasions the Principal' Monthly Report Packet was filed in the county office with original signatures. The Internal Accounts Manual states that a duplicate copy is to be filed and the original copy is to be maintained at the school site. (Page 60).
3. Multiple restricted expenditures (donations and personal memberships) not made from Trust account in accordance with school board policy, page 29 Internal Accounts Manual.
4. 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.
5. Multiple revenue issues were noted during the audit including Official Receipts with "purposes" differing from the "purpose" shown on the Monies Collected Form and a list of checks not being attached to bank deposit slips. Teacher receipts not being written when required, teacher receipts not being signed, alphanumerical 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. 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. It should be noted that on one occasion sales tax was erroneously paid to vendor. 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. This policy was not adhered to for the year ending June 30, 2014. Also, one of the six recaps pulled for sampling was not supported by activity account detail.

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

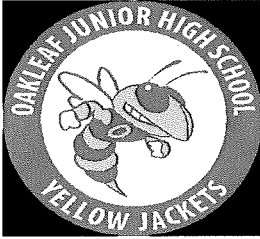
The cooperation of the administrative staff and bookkeeper is acknowledged and appreciated.

Respectfully,



Roni M. Campbell  
Internal Accounts Auditor





## **OakLeaf Junior High School**

4085 Plantation Oaks Blvd.

Orange Park, FL 32065

---

**Anthony Williams, Principal**  
**Michelle Daly, Vice Principal**  
**Paul Goodier, Asst. Principal**  
**Christy Graham, Asst. Principal**

January 28, 2014

Roni M. Campbell  
Internal Accounts Auditor  
Clay County School Board

Dear Ms. Campbell,

This letter is in response to the audit report of the Internal Funds of OakLeaf Junior High School for the year ending June 30, 2014. Steps have been taken to correct the items noted in our audit for 2013-2014.

1. In reference to checks made payable to vendors without being identified for 1099 purposes: This exception was made clear and has been corrected in compliance with the Internal Accounts Manual.
2. In reference to the Principal' Monthly Report Packet being filed in the count office with original signatures: This exception was noted during April's packet and was corrected in the remaining months in compliance with the Internal Accounts Manual.
3. In reference to Restricted Expenditures not being made from Trust Accounts: This exception has been made clear and corrected in compliance with the Internal Accounts Manual.
4. In reference to SBA Interest not being entered at the end of the month on a Journal Adjustment: This exception is clear and usually followed. The Bookkeeper will make sure this policy is adhered to on a monthly basis in compliance with the Internal Accounts Manual.
5. In reference to Multiple Revenue issues for Collection Procedures being noted: This exception is clear and usually followed. Training for all staff is in place and reminders are given as needed. The Bookkeeper will make sure all policies in regards to Collections are in compliance with the Internal Accounts Manual.



## OakLeaf Junior High School

4085 Plantation Oaks Blvd.

Orange Park, FL 32065

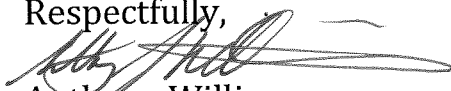
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**Anthony Williams, Principal**  
**Michelle Daly, Vice Principal**  
**Paul Goodier, Asst. Principal**  
**Christy Graham, Asst. Principal**

6. In reference to several Disbursement issues being noted: This exception is clear and usually followed. Training for all staff is in place and reminders are given as needed. The Bookkeeper will make sure all policies in regards to Disbursement are in compliance with the Internal Accounts Manual.
7. In reference to Fundraiser Application procedure issues being noted: This exception has been made clear and has been corrected in compliance with the Internal Accounts Manual. The Bookkeeper will ensure that all Fundraising Applications are sent to the county office after approval and again after the recaps are completed. The Bookkeeper will also ensure the recap includes all support noted in the Activity Account.

Oakleaf Junior High appreciates your time and service to the Clay County School District.

Respectfully,



Anthony Williams  
Principal

# **OAKLEAF VILLAGE ELEMENTARY SCHOOL AUDIT**

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January, 2015

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Oakleaf Village 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 Oakleaf Village Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

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

## **COMMENTS**

The fund balance of \$37,638.08 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 37,638.08
Total funds	\$ 37,638.08

During the financial review period, the total receipts equaled \$188,771.31 and the total expenditures equaled \$177,584.36 for a total of \$366,355.67.

## **Change in Fund Balance**

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$152,962.69	188,771.31	35,808.62
Disbursements	166,334.55	177,584.36	11,249.81
Cash/Bank Balance	26,451.13	37,638.08	11,186.95

Oakleaf Village Elementary School Audit  
Page 2

The financial records present fairly in all material respects the financial position of Oakleaf Village Elementary School as of June 30, 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 6 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. Multiple restricted expenditures(personal membership and donation) not made from Trust account in accordance with school board policy, page 29 Internal Accounts Manual.
4. 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.
5. Several disbursement issues were noted during the audit including check requisition not being completed in its' entirety (acct to be charged not shown) and prior written approval not being obtained prior to purchase on at least 5 occasions in sample. On at least one occasion 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.
6. Multiple revenue issues were noted during the audit including a sequential list of receipts not being included in the deposit packet and a list of checks not being attached to bank deposit slips. In regards to Report of Tickets sold there were three issues, multiple instances of ROTS not being included with Monies Collected Form, multiple instances of ROTS not being signed by teacher/coach/sponsor and 1 instance of a discrepancy between the Monies Collected Form and Report of Tickets Sold. On multiple occasions the teacher receipt was edited when it should have been voided and another issued. 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 a tally was not included when necessary on the Monies Collected Form. 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. Copies of fundraiser applications from Oakleaf Village

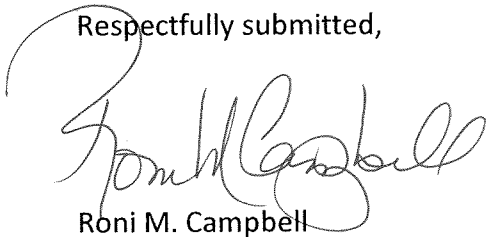
Elementary were not received in the county office for the year ending June 30, 2014. In 1 out of 6 instances the recap was not supported by activity account detail because expenses were deducted from collections.

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 to three (3) required accounts and when applied would have required a transfer to 5100 from one (1) of the three (3) to be in compliance with school board policy.

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

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

Respectfully submitted,

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

Roni M. Campbell  
Internal Accounts Auditor

# Oakleaf Village Elementary



410 Oakleaf Village Parkway  
Orange Park, Florida 32065  
Phone: (904)291-5458 Fax: (904)291-5471

Colette Wyant, Principal

Amy Rugen, Asst. Principal

Roni Campbell  
Internal Accounts Auditor

This letter is in response to the documented notations you have listed on the 2013/14 audit:

1. In response to not identifying 1099. I have made and continue to make a concentrated effort to ask and record these from new vendors.
2. In the past I made two copies of the report so each one had an original signature. I have since changed to printing one and making a copy to send to district.
3. I have discussed with Ms. Campbell and changed some of my internal accts to trust acct. They were set up wrong from the beginning.
4. The principal does see the bank statement. I believe this was an oversight.
5. I am trying to find a system to streamline this procedure so paperwork does not get lost in the shuffle. I have made some changes that will hopefully avoid this problem.
6. This year I have made a second copy of checks received and attached them to the deposit slip. I will continue to have training sessions with teacher who are designated to collect money to go over proper procedures. Hopefully this will avoid some of the issues in this report.
7. I have had a training with team leaders this year to discuss some of the issues of fundraising forms not being filled out correctly and/or in a timely manner. I hope these issues will resolve themselves with constant reminders.
8. I am not aware of this problem. I have run balance limits and have moved money to 5100 from several accounts every year. I have moved one of these accounts to a trust. I will pay special attention from now on incase anything has slipped through.

Thank you for your time.

Pam Norwood -Bookkeeper

Colette Wyant-Principal

# **ORANGE PARK ELEMENTARY SCHOOL AUDIT**

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January, 2015

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Orange 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 Orange Park Elementary School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

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

## **COMMENTS**

The fund balance of \$25,656.91 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 16,517.37
Investments	9,139.54
Total funds	\$ 25,656.91

During the financial review period, the total receipts equaled \$119,557.15 and the total expenditures equaled \$111,396.81 for a total of \$230,953.96.

## **Change in Fund Balance**

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$109,112.23	119,557.15	10,444.92
Disbursements	115,760.80	111,396.81	- 4,363.99
Cash/Bank Balance	3,372.25	16,517.37	13,145.12
Investments	14,124.32	9,139.54	- 4,984.78

Orange Park Elementary School Audit  
Page 2

The financial records present fairly in all material respects the financial position of Orange Park Elementary School as of June 30, 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 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. On one occasion 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. Multiple restricted expenditures (personal memberships) not made from Trust account in accordance with school board policy, page 29 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. Two initial copies of fundraiser applications sampled were not received in the county office.
6. Several disbursement issues were noted during the audit including incomplete backup, accounts being charged other than authorized on check requisition, and on multiple occasions someone other than the teacher/coach/sponsor of an activity account signed check requisitions. Prior written approval was not obtained before purchase on at least 2 occasions in sample: Request for Purchase Approval and Check Requisition and Internal Account Purchase Order were incomplete on multiple (at least 8) occasions, including approval signature not dated, account to be paid from blank, and purpose incomplete. One (1) check in the sample was issued with no backup. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.
7. Multiple revenue issues were noted during the audit regarding Monies Collected Forms and teacher receipts. In sampling Monies Collected Forms, on one (1) occasion teacher receipt numbers were not listed, one (1) tally sheet was by teacher rather than student, on seven (7) occasions teacher receipts were not written when required, on one (1) occasion official receipt number not indicated, and on one (1) occasion the yellow copy was not returned to the teacher/coach/sponsor. In sampling teacher receipts, on two (2) occasions teacher receipts were voided without white (original) and on one (1) occasion the numerical amount was blank, and on two (2) occasions teacher receipt were 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. Official Receipts were being dated the date of deposit rather than the date of receipt from teacher/coach/sponsor. Collection procedures on pages 17-19 of the Internal Accounts Manual.

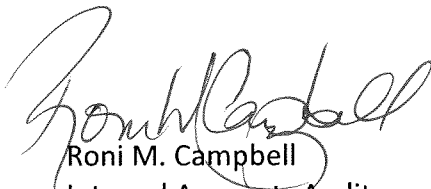


Orange Park Elementary School Audit  
Page 3

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

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

Respectfully,



Roni M. Campbell  
Internal Accounts Auditor



## *Orange Park Elementary School*

1401 Plainfield Avenue  
Orange Park, Florida 32073-3996  
Telephone: (904) 278-2040  
*An Equal Opportunity Employer*

January 27, 2015

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

Dear Mrs. Campbell;

This letter is in response to the audit report of the internal accounts of Orange Park Elementary School for the year ending June 30, 2014. Steps have been taken to correct the items noted in our audit draft for the 2013-2014 school year.

1. The bookkeeper was unaware of the 1099 procedures in Clay County and has since updated all information into the system.
2. Principal's Monthly Report was copied in color ink and may have looked like an original. However the original was kept at school site.
3. The one occasion that bookkeeper signed as initial receiver was over the holiday break with limited staff and check needed to be deposited. No other occasion noted.
4. The bookkeeper was unaware of this procedure and has since corrected and set up accounts according to school board policy.
5. The bookkeeper will now initial and date copies of the fundraiser forms when sent to county as a reminder that it has been done.
6. Extra care will be taken in the future to ensure all disbursements issued are correct by the responsible party.
7. The bookkeeper has emailed staff reminding them of the procedures of collecting money and receipt writing. A label has been made and placed on the money collection envelopes so information is at hand.

Thank you for providing assistance and information to help Orange Park Elementary School maintain accurate financial records.

Respectfully,

Carole McCullough  
Principal

# ORANGE PARK HIGH SCHOOL AUDIT

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January, 2015

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Orange Park 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 Orange Park High School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

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

## COMMENTS

The fund balance of \$205,885.17 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$ 2,924.96
Investments	202,960.21
Total funds	\$205,885.17

During the financial review period, the total receipts equaled \$620,907.78 and the total expenditures equaled \$644,225.11 for a total of \$1,265,132.89.

## Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$605,854.95	620,907.78	15,052.83
Disbursements	638,963.83	644,225.11	5,261.28
Cash/Bank Balance	26,574.47	2,924.96	- 23,649.51
Investments	202,628.03	202,960.21	332.18

The financial records present fairly in all material respects the financial position of Orange Park 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:

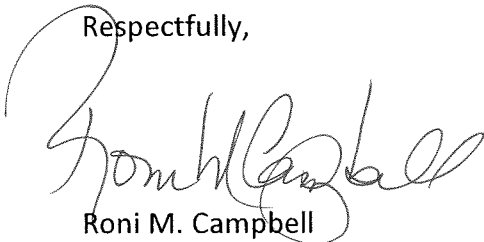
1. Multiple checks were issued without being identified for 1099 purposes as required on page 71 of the Internal Accounts Manual.
2. Multiple restricted expenditures (personal membership and donations) not made from Trust account in accordance with school board policy, page 29 Internal Accounts Manual.
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. 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. Multiple revenue issues were noted during the audit including two instances in sample of funds being held over the weekend by Bookkeeper 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), not dated, not signed, not legible, 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. One teacher receipt was signed by one teacher and listed on a MCF signed by another. 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 (\$190.00 cash) for more than 10 days. In multiple instances in the sample fundraiser application numbers were not shown on Monies Collected Forms and in one instance the date was changed and a tally was not included when required. In one instance the ticket numbers on Report of Tickets Sold did not match the ticket numbers shown on the Ticket Disbursement Sheet. Collection procedures on pages 17-19 of the Internal Accounts Manual.
6. Several disbursement issues were noted during the audit including incomplete backup and written approval not obtained prior to purchase. Reimbursement issued for purchase of gift card without prove of payment and receipt of gift cards not acknowledged. Checks were issued based on; statement rather than invoice, order form, unsigned Addendum to Special Events contract, quote or reservation, undated receipt without vendor name indicated, and delivery receipt. Receipt of prom prizes and vendor gifts were not acknowledged. Checks issued even though acknowledgment of receipt of goods or services not indicated on Internal Purchase Order. In one instance in sample a discount was available and not taken. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.

7. 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.
8. In reviewing the Master Ticket Inventory, Ticket Disbursement Sheets and confirming actual ending ticket numbers three instances of tickets being sold and not appearing on Ticket Disbursement Sheets was noted. Internal Accounts Manual pages 52-55.
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 not applied to one required account (3186), when applied it this account was found to be in compliance.
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. Initial copies of the fundraiser applications were not sent to the county office. In four (4) instances of the sample the inventory section was not completed as required. In one (1) instance the recap was not supported by an activity account detail, a significant difference (\$1600.00) in total sales income. Multiple fundraisers appear to collect funds after school on most school days; however funds are not turned into Bookkeeper the next business (school) day. Official Receipt #33529 indicates funds collected on Saturday and funds not turned in until following Wednesday.

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

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

Respectfully,



Roni M. Campbell  
Internal Accounts Auditor

# ORANGE PARK HIGH SCHOOL



2300 Kingsley Avenue  
Orange Park, Florida 32073  
Phone (904) 272-8110  
Fax (904) 272-8181

Treasure Pickett  
PRINCIPAL



Clayton Anderson  
Anthony Bradley  
ASSISTANT PRINCIPALS

William Fletcher  
VICE PRINCIPAL

January 28, 2015

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

Dear Ms. Campbell,

Thank you for the courteous and efficient manner with which you conducted the recent audit of the Internal Funds of Orange Park High School for 2013-2014.

We will take the following steps to eliminate the items noted in your audit report for the school year 2014-2015.

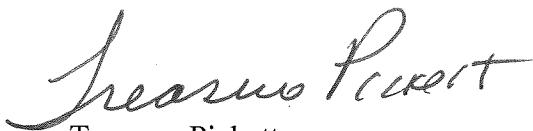
1. The Bookkeeper will comply with the rules for 1099 purposes as stated in the Internal Funds Manual, page 71, making sure checks are issued for 1099 purposes.
2. The Bookkeeper will comply with the rules for restricted expenditures as stated in the Internal Funds Manual, page 29, by making sure personal memberships and donations are taken from Trust accounts.
3. The Bookkeeper will comply with the rules for segregation of duties as stated in the Internal Accounts Manual, page 5, by making sure she is not the initial receiver of funds.
4. The Bookkeeper will comply with the rules of Principal's Monthly Report packet to make sure the original is kept at the school and copy is sent to the County, as stated in the Internal Accounts Manual, page 60.
5. The Bookkeeper will comply with the rules of Collection procedures in funds not being held over the weekend, teacher receipts being written when applicable, tape of checks being deposited stapled to copy of deposit, alphanumerical amount being filled in, teacher receipts not being voided without white copy, receipts dated correctly, signed and legible and receipts not being corrected rather than

being voided. Making sure the person writing receipt is the same as the MC. The Bookkeeper will make sure the date of receipt is the same day as turning money in. Reminders will be sent as to money being deposited on a daily basis. Fundraising numbers will be put on the forms, total will be included and no changes will be allowed. The Athletic Director will be advised to check ticket numbers shown on the Ticket Disbursement Sheet.

6. The Bookkeeper will comply with the rules of Disbursement Procedures, page 32, to make sure complete backup and written approval is obtained prior to purchase. Reimbursement for gift card purchase without proper proof of payment and make sure individual will sign for receipt of the gift card. Checks issued with proper invoice, signed contract or addendums, undated receipts without vendor name indicated or delivery receipt. Any receipt of prom prizes and vendor gifts will be signed for. Checks will not be issued unless bottom of PO is signed and dated that purchase was received.
7. The Bookkeeper will comply with the rules of distribution of receipt books as stated in the Internal Accounts Manual with each person signing for their own receipt book and records maintained showing the acceptance of receipt book and the Bookkeeper signing in for the return of the receipt book.
8. The Bookkeeper will comply with the rules of Master Ticket Inventory, page 52 advising the Athletic Director to put the ending ticket numbers on the Ticket Disbursement sheets.
9. The Bookkeeper will comply with the rules of Account Balances in making sure all accounts are applied to the formula, page 10.
10. The Bookkeeper will comply with the rules of Fund Raising, page 11, to send a copy to the County Office once the Fundraiser is approved and after the recap is completed, make sure inventory is completed when necessary, make sure recap is supported by an activity account detail, turn money from fundraisers in daily, before the bookkeeper leaves for the day.



Carole Lowe  
Bookkeeper



Treasure Pickett  
Principal

# **ORANGE PARK JUNIOR HIGH SCHOOL AUDIT**

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January, 2015

Members of the School Board of Clay County, Florida

Pursuant to Rule 6A-1.087(2), FAC of the Florida State Board of Education Administrative Rules, a financial review has been performed on the accounts and records of Orange Park 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 Orange Park Junior High School and, accordingly, includes such tests of the accounting records and such auditing procedures considered necessary to conduct a full and complete financial review.

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

## COMMENTS

The fund balance of \$79,064.59 as of June 30, 2014, was reconciled as follows:

Cash/Bank	\$38,457.06
Investments	40,607.53
Total funds	\$79,064.59

During the financial review period, the total receipts equaled \$126,514.54 and the total expenditures equaled \$ 112,619.48 for a total of \$239,134.02.

## Change in Fund Balance

	<u>June 2013</u>	<u>June 2014</u>	<u>Difference</u>
Receipts	\$137,622.32	126,514.54	-11,107.78
Disbursements	133,921.10	112,619.48	-21,301.62
Cash/Bank Balance	24,628.46	38,457.06	13,828.60
Investments	40,541.07	40,607.53	66.46



The financial records present fairly in all material respects the financial position of Orange Park 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:

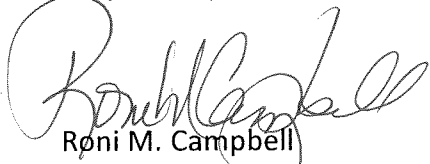
1. One of twelve Principal's Monthly Report Packets was not prepared on or before the 15<sup>th</sup> of the subsequent month in accordance with the Internal Accounts Manual, page 60.
2. Multiple checks were issued without being identified for 1099 purposes as required on page 71 of the Internal Accounts Manual.
3. In auditing expenditures it was noted that a donation was made from a non-trust account. A donation is a restricted expenditure and according to page 29 of the Internal Accounts Manual must be made from a Trust Account.
4. Several disbursement issues were noted during the audit including four (4) instances of checks issued with incomplete or blank "note" and one (1) occasion of a Request for Purchase Approval and Check Requisition not being dated. Disbursement procedures on pages 32-35 of the Internal Accounts Manual.
5. Multiple revenue issues were noted during the audit including fundraiser application numbers not being entered on Monies Collected Forms and on one (1) occasion in sampling a teacher receipt not written when required. Six (6) white (original) teacher receipts were left in the teacher receipt book. On multiple (4) occasions the teacher receipt date versus the date of the official receipt indicated that the funds were not turned into the Bookkeeper the same day as collected and once in the sampling a teacher receipt was edited rather than being voided and another issued. A deposit slip with a \$300.00 check listed which cannot be traced back to a Monies Collected Form contained in deposit packet, indicates that funds appear to have not been turned in intact. 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. Four of the sampled recapped fundraiser applications were not received in the county office. One recap indicated that 2 hoodies were given to volunteer coaches and a shirt to a student. Receipt of these items should have been acknowledged in writing; these giveaways resulted in a loss of \$50.00 for the fundraiser.
7. Pages 52-55 of the Internal Accounts Manual addresses ticket policy and procedures. The Master Ticket Inventory was not completed correctly nor was the Ticket Disbursement Sheets. In both instances the actual tickets sold during the FY14 were used, rather than the total tickets on hand at the beginning of the year, 7/1/2013.

Orange Park Junior High School Audit  
Page 3

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

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

Respectfully,

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

Roni M. Campbell  
Internal Accounts Auditor

# ORANGE PARK JUNIOR HIGH SCHOOL

*Home of the Wildcats*

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**Angela Johnson**  
Vice Principal

**Joyce Orsi**  
Principal

**Al De Jesus**  
Assistant Principal

January 26, 2015

Roni Campbell  
900 Walnut Street  
Green Cove Springs, Florida 32043

Dear Mrs. Campbell,

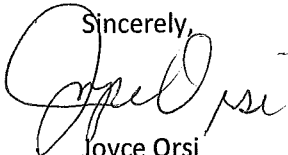
Please accept this letter as my response to the Internal Account audit for 2013-2014 school year.

Our main goal at OPJH is to comply with Florida Statutes, Florida State Board of Education regulations and Clay County School Board policies.

During the audit process many of Orange Park Junior's exceptions were addressed and corrected. All monies collected forms now have FR#\_\_\_\_\_ in the upper left corner; we have updated the older forms to comply. Teacher receipt books have been updated with stickers that review procedures for collecting, receipting, and turning in money, noting check # on monies collected form. Master ticket inventory was corrected for prior year and current year. At the coaches and sponsors meeting the procedure for receiving free items was addressed. At this time any no cost items must be included in the fundraiser paperwork and signed for. In the future recaps of the fundraisers will be scanned and sent as an email. Items on this list included 1 Principal's Report Packet not being completed by the 15<sup>th</sup> of the subsequent month. We now have access to the bank statement online until hard copy is received, as policy states these reports will be completed by the 15<sup>th</sup>.

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

Sincerely,



Joyce Orsi  
Principal