



# Pasco County Schools

Kurt S. Browning, Superintendent of Schools  
7227 Land O' Lakes Boulevard • Land O' Lakes, Florida 34638

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## Internal Audit

Mary Tillman, Director

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DATE: March 7, 2017

TO: School Board of Pasco County

FROM: Mary Tillman CPA CIA, Director of Internal Audit

RE: Internal Accounts Audit 2015-16 – Part 1 – 27 Elementary Schools out of 47

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## INTERNAL AUDITOR'S REPORT ON FINANCIAL REPORTING

Pursuant to State Board of Education Rule 6A-1.087(2), Florida Administrative Code and School Board Policy #6830, an audit was conducted for the following Pasco County schools for the fiscal year ended June 30, 2016.

This report includes the results of audit for several Pasco County schools for the fiscal year 2015-16. The audits were conducted to determine compliance with certain District policies and procedures as well as good business practices that ensure accurate financial reporting.

Since moving to the ERP system Munis in April 2014, the internal accounts fund does not have a complete set of standard financial statements available. However, there is a Munis report titled *Account Summary Trial Balance* (Report #1) that includes balance sheet amounts. Audit steps were performed to verify material amounts on this report. Only balance sheet amounts are reported for internal accounts on the District's Comprehensive Annual Financial Report. Therefore, I have determined that this report along with our review of internal controls was adequate for me to base my opinion that the financial statements referred to above present fairly, in all material respects, the financial position of the Pasco schools' internal accounts for the fiscal year ended June 30, 2016 in conformity with accounting principles generally accepted in the United States of America.

Munis financial statements, including a Balance Sheet and a Statement of Revenues, Expenses and Fund Balances have been developed for monthly use by the schools starting in November 2016. We will review these reports in the next audit cycle.

For more information on the methodology of the audit process please view:

[http://www.pasco.k12.fl.us/library/audit/AUDIT\\_METHODODOLOGY\\_INTERNAL\\_ACCOUNTS\\_2015-16\\_2.docx](http://www.pasco.k12.fl.us/library/audit/AUDIT_METHODODOLOGY_INTERNAL_ACCOUNTS_2015-16_2.docx)

Financial statements for the schools' internal accounts may be found on page 129-131.

[http://www.pasco.k12.fl.us/library/finance/cafr/Final\\_CAFR\\_Pasco\\_Schools\\_FY16.pdf](http://www.pasco.k12.fl.us/library/finance/cafr/Final_CAFR_Pasco_Schools_FY16.pdf)

Notes to financial statements are found here:

[http://www.pasco.k12.fl.us/library/audit/NOTES\\_TO\\_FIN\\_STMTS\\_INTERNAL\\_ACCOUNTS\\_2015-16.docx](http://www.pasco.k12.fl.us/library/audit/NOTES_TO_FIN_STMTS_INTERNAL_ACCOUNTS_2015-16.docx)

A discussion of issues included in this audit report are listed below:

- Bank Accounts
  - All official documents must be signed with an original signature, not a signature stamp.
- Cash Transfers/Adjustments
  - Journal entries are prepared by the bookkeeper to adjust the individual accounts for errors, transfers, bank account interest or other changes. The supporting documentation must include a thorough explanation for the transfer or adjustment and must be signed by the bookkeeper. Supporting documentation that affect the cash balance of an Activity (project) must be reviewed and approved (signed) by the principal and by the employee responsible for the Activity or Activities.
- Charges to Students
  - No provision exists which would authorize the requirement of payment of fees for consumable materials and supplies, educational materials, matriculation, or tuition as a prerequisite to a student’s enrollment in public school.
  - The Board is authorized to receive gifts and donations and is held accountable for such. The Board is authorized to solicit students for financial assistance to cover the cost of consumable and other educational materials and supplies. The response to such solicitation must be entirely voluntary on the part of the student or his/her parents, therefore no sanctions will be imposed against a student who did not voluntarily respond to such solicitation.
  - The Board shall approve all fee schedules before they become effective.
- Coding
  - Account codes for internal accounts are provided by the Florida Department of Education in Chapter 6 of the Financial & Program Cost Accounting & Reporting for Florida Schools, otherwise known as the “Red Book”. Using the correct account codes is very important, both for financial review and analysis and for compliance with Department of Education rules.
- Collections
  - It is important for proper internal controls that two employees are involved in all collections. Therefore all collections are made initially by someone other than the bookkeeper. Collection documents are totaled, signed and dated by the employee making the initial collections. Then the collections are verified by the bookkeeper who then signs and dates the collection document. Collection documents are returned to the original collector with an official receipt number so that the original collector can compare the amount recorded and deposited to the amount originally turned in.
  - The collection document must also include pertinent information about the collection including purpose, source and date of collection.
  - For the voluntary fees collected from students, the registration forms must be retained to support the amounts and types of fees collected.
  - Collections are required to be turned in to the bookkeeper within the same day of initial receipt when at all possible to reduce the risk of loss or theft.
  - Collections should be deposited to the bank on the same date of collection or the next business day if at all possible. Otherwise, collections are required to be deposited to the bank within 5 working days of initial receipt to reduce the risk of loss or theft.
- Expenditures
  - An employee wanting to make an expenditure from internal accounts must complete a Purchase Order/Check Requisition (MIS #172) which is approved by the principal prior

to the purchase being made. Purchases must be approved by the principal in advance so that the bookkeeper can determine that sufficient funds are available and since the principal is responsible for the internal accounts of the school, he must have the opportunity to approve or deny all purchases prior to them being made. If the date of approval is not included, we are unable to determine whether approval was made in advance or not.

- The Purchase order/check requisition includes information about the purchase such as the items to be purchased, purpose, vendor and cost. After the items are received, the employee who made the purchase verifies that the order was filled correctly and submits the signed receipt or invoice to the bookkeeper.
- All purchases must be documented by an original receipt or invoice. Warehouse charges, transportation charges, payroll transactions charged to internal accounts and general journal charges must be documented with a delivery ticket, TERMS transportation requests, internal accounts payroll request and information from Finance re: any general journal charges.
- Fee Supported Programs
  - The district allows fee supported programs and camps of special interest to be offered at schools upon the review and approval of the school principal and the appropriate district supervisor. Fee supported programs, other than work related coursework or job training will be approved based on demand, sufficient enrollment, and approval by the principal and district office.
  - Fee-based camps must be for the benefit of students
  - A School Sponsored Camp/Fee Supported Program Proposal form and Budget form must be completed by the interested staff member and approved by the principal.
- Field Trips
  - Field Trip Request forms (MIS #106) must be completed by the teacher organizing the event to document the group attending, the destination, the costs associated and the source(s) of funds to pay the costs, chaperones, and substitutes needed. This form must be approved (signed) by the principal in advance (include date of approval) of the field trip. Depending on the field trip, other approvals may be required.
- Fund Raising Activities
  - The person responsible for the fund raising activity completes a fund raising application, which is approved by the principal prior to the event. The application includes information about the activity including the purpose, dates, whether it is a catalog sale, dance, fair, walk-a-thon or other type of event. The application also includes a budget that shows estimated revenues, expenditures and profit. After the conclusion of the event, the recap portion of the fund raising application must be completed. The recap shows actual revenues, expenditures and profit so that an analysis can be made of the success of the activity.
- Gift Cards
  - Gift cards in reasonable amounts may be purchased for students as rewards or incentives. The employee responsible for the gift cards must complete a log of all gift cards purchased. The log is then submitted to the bookkeeper. Each student receiving a gift card must sign the log. Any undistributed gift cards must be returned to the bookkeeper for safekeeping.
- Healthy School Team (HST)
  - Each District school site is required to establish and maintain a Healthy School Team per the Florida Department of Agriculture and Consumer Services (FDACS) published rule.

- The Student Wellness Policy Implementation Fundraising Regulations and Procedures requires:
  - Effective with the 2015-2016 school year, competitive food and beverage items sold to students during the school day **must** meet the nutrition standards for competitive food as defined and required in 7 CFR 210.11.
  - A fundraising activity should first be identified as either food or non-food sales and indicated on the **revised** Fund Raising Activity (FRA) Application/Recap form by checking the appropriate box. As always, all fundraising activities require a properly completed FRA form to be available for audit.
  - Schools **must** have an annual calendar of fundraisers and indicate “Exemption” days. Does not need to be a separate calendar, but must be accessible on school website
- P-Card Transactions
  - P-Card purchases must meet requirements set out by Purchasing Services. Signed receipts must be uploaded into Munis. Receipts must be detailed and signed by the purchaser. In some cases, an explanation for the purchase should be included if it is not obvious from the information included in the receipt. Some transactions, such as those from PayPal do not include detailed information such as the vendor and the list of items purchased. If this information is not included on the receipt, the actual invoice or “shopping cart” page should be attached to the transaction in Munis.
  - P-card receipts must be scanned into Munis weekly.
- Refunds
  - If a refund must be issued to a student, the staff member involved in the transaction (not the bookkeeper) must complete a Purchase Order/Check Requisition (MIS #172) for approval by the principal. The bookkeeper will write the office receipt number from the original Monies Collected Form where the funds were collected.
- Sales Tax
  - If the item purchased is for resale, it will be taxed. This includes items sold at the school store and fundraisers. Schools will pay sales tax when purchasing the items for resale. Items for resale include taxable food, drinks, and serving supplies.
- Tangible Personal Property
  - Tangible personal property consists of furniture, computers, motor vehicles, and other items of a non-consumable, non-expendable nature that cost \$750 or more and have a normal life expectancy of one or more years. Property items meeting this description must be accounted for in the Munis system and tagged with a District bar coded property tag, regardless of how they were acquired. Other items such as iPads are separately tagged and entered in the Munis system even though their cost is generally less than \$750.
- Travel
  - All travel reimbursements for mileage, meals, per diem and other expenses must be made through the District. The District will either charge the appropriate district budget account or charge back to internal accounts.
- Missing/Voided Checks
  - Voided checks must be controlled so that the information and format included on the check cannot be used to forge checks against the school’s account. Voided checks must be retained with the signature block physically removed and VOID written clearly across

the face of the check. Voided checks are retained to provide accountability over all check numbers issued to the school.

- Data Entry Errors - Generally check numbers are missing from the Munis system when bookkeepers enter the wrong check number. This practice makes it difficult or impossible to account for all check numbers issued to the school. Again, it is important that all data be entered in Munis accurately.

For more information on the audit process, please see the Internal Audit website.

## **ANCLOTE ELEMENTARY**

- Collections
  - The Monies Collected Form reviewed for Official Receipt #97339 was not signed and dated by the bookkeeper.
- Expenditures
  - A Purchase Order/Check Requisition Approval form was not on file for check #1038.

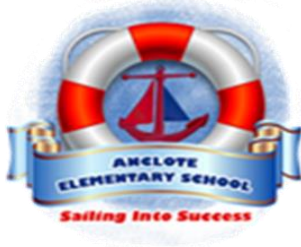
Principal's Response:

Collections: *Remind Bookkeeper to sign and date monies collected forms and check when administration signs.*

Expenditures:

*Administration to ensure PO filled out completing prior to signing and bookkeeper to ensure form is completed prior to check writing.*

### **Barbara Kleinsorge, Principal**



## **CALUSA ELEMENTARY SCHOOL**

- **Healthy School Team Fundraiser Calendar**
  - The Fundraiser Calendar is not posted on the schools website.
- **Expenditures**
  - Fund Raising Activity application or recap was not on file for check #9767 in the amount of (\$164.24) was for the purchase of food items from FNS for resale for Fall Festival fundraiser. Fund Raising Activity application or recap was not on file.
  - Fund Raising Activity application or recap was not on file for check #9777 in the amount of (\$3,574.66) for was a payment to Funtastic Events, Inc. for Holiday Shop fundraiser. Fund Raising Activity application or recap was not on file.
  - Check #9865 in the amount of \$50 was a reimbursement to an employee who purchased gift cards for student recognition. The purchase was made on 6/6/2016 prior to the principal's approval on 6/7/2016.
- **Sales Tax Expense**
  - Sales tax on the purchase in the amount of \$164.24 from Food and Nutrition Services for Fall Festival fundraiser per check #9767 was not reported or paid to the District.
- **Gift Cards**
  - The Gift card log was not on file for the gift cards purchased in the amount of \$50 per check #9865 for the student recognition.
- **Missing/Voiced Checks**
  - Several data entry errors were noted as follows:
    - Check #97530 and #97531 were keyed in for check stocks #9753 and #9754;
    - Check #97730, #97731 and #97732 were keyed in for check stocks #9773, #9774 and #9775.
- **Cash Transfers/Adjustments**
  - \$170.00 was transferred from PTO Booster/general account (900200) to the Food Services account (922126) per cash transfer/adjustment for journal #173634.
  - Cash Transfer/Adjustment form was incomplete:
    - Recipient sponsor's signature was missing;
    - Bookkeeper's signature was missing.

### Principal's Response:

#### Healthy School Team Calendar:

*Oversight of new regulations. Will be posted during the 16-17 school year.*

#### Expenditures:

- *Event was run by volunteers because the PTA president committed to the event stole money from the PTA account and left the state. We were already contracted to the event and the volunteers in charge did not follow the proper procedure. New procedures for paperwork were put in place for the 16-17 school year to avoid a repeat of this situation.*
- *New procedures for paperwork were put in place for the 16-17 school year to avoid a repeat of this situation.*
- *Principal had provided employee with verbal permission for purchase but did not complete the paperwork until the following day. All requests are now made through the bookkeeper for the 16-17 school year.*

Sales Tax Expense:

*Staff was unaware that tax needed to be paid to Food and Nutrition Services for food sales. Bookkeeper and Food and Nutrition Services manager are now aware of this policy.*

Gift Cards:

*Paperwork for this purchase could not be located. More caution will be taken to follow established procedures in the future.*

Missing/Voided Checks:

*More caution will be taken to ensure proper data entry.*

Cash Transfers and Adjustments:

*More caution will be taken to ensure proper procedures are followed.*

**Kara Merlin, Principal**



**CALUSA  
ELEMENTARY SCHOOL**



## CENTENNIAL ELEMENTARY SCHOOL

- Expenditures
  - One (1) Check Requisition/Purchase Order (MIS #172) for a Due to District payment was not on file for Check #9411 in the amount of \$394.57. MIS #172 must be completed and proper approval obtained prior to the issuance of the check.

*Principal's Response: Prior to making a purchase, Administration gives approval for said purchases and the fund to be paid from. Purchase is made using the P-Card for payment. In the past, when Due to District was paid a second approval for said purchases was not needed from Administration. Documentation from the original Administrations approval for said purchase and fund account to be charged is used for backup documentation attached to the check to pay the Due to District account.*

*For instances where a due to district item was not purchased with a P-Card, such as payment for bus transportation, we will make sure to have the MIS #172 requesting the final payment amount prior to sending a check to the Central Cashier.*

**Christina Twardosz, Principal**



**CONNERTON ELEMENTARY**

- Collections
  - Official receipt #109382, issued in the amount of \$500.00, was not deposited in the bank until six (6) days after the collection date.
  
- Expenditures
  - Documentation for check #8287, issued in the amount of \$500.00 for a change fund, was not available for review at the time of our visit.
  - The Purchase Request form MIS #172 was not completed for check #8322 which was issued in the amount of \$268.30 as a reimbursement of fundraising supplies.
  
- Cancelled/Missing/Voided Checks
  - Documentation for voided checks #8293, #8294, #8295 and #8296 was not available for review at the time of our visit.

Principal's Response:

*I have reviewed the audit findings and will take steps to avoid future incidents that were noted.*

**Edward J. Abernathy**  
**Principal**

**Connerton Elementary School**



## CHESTER W. TAYLOR ELEMENTARY SCHOOL

- Healthy School Team Calendar
  - Fundraising calendar related to HST was not posted in school's website
- Collections
  - Monies collected per receipt #115563 was from sales for a Yankee Candle Fundraiser. Monies Collected form (MIS #170) did not have the date the funds were collected from the students.
  - Monies collected with receipt #188510 was for a 5<sup>th</sup> grader field trip. The funds were collected on 6/7/2016 (Tuesday) but were not submitted to the bookkeeper until 6/10/2016 (Friday). Funds collected must be submitted to the bookkeeper within 24 hours.
- Expenditures
  - Check #6341 in the amount of \$515.95 was for the purchase of 105 backpacks, setup fee, shipping, 2 banners, and 20 (11"x17") color copy laminated product from Tampa Type/Print, Inc. Check Requisition/Purchase Request (MIS #172) for check #6341 was not on file. There was no documentation to provide the business purpose, funding source, amount expected or prior approval by the school principal.

### Principal's Response:

#### Healthy School Calendar:

*We did not do any food fundraisers for this school year and we do NOT have a calendar that we use on our website at all.*

#### Collections:

- *We will address this concern with anyone in charge of fundraisers from here on out.*
- *A reminder email will go out to all staff about collection of any funds.*

#### Expenditures:

*Not sure why this occurred, we currently have a new bookkeeper. She and I will discuss this for future purchases of this type.*

**Julie Marks, Principal**

**Chester W. Taylor Elementary**  
**Julie Marks - Principal Kathy Kaburis - Assistant Principal**



## DENHAM OAKS ELEMENTARY

- Healthy School Team Calendar
  - The fundraising calendar was not posted on school's website for school year 2015-2016. It is currently in the process of establishing the calendar on the school's website.

*Principal's Response:*

*Based on feedback about a calendar of fundraising events, we now have it posted on our school website calendar. See [does.pasco.k12.fl.us](http://does.pasco.k12.fl.us).*

**Mardee Kay Powers, Principal**



## DOUBLE BRANCH ELEMENTARY

- Expenditures
  - Check #3494 in the amount of \$3,036.00 was a payment to All for KIDZ, Inc. for a fundraiser. Neither the Fundraising application nor the recap was on file.
  - Check #3578 in the amount of \$12,975.00 was a payment to the District for the purchase of iPads under the 2016 Lease-Purchase. Neither the itemized invoice nor the cost calculation from the District that ties to \$12,975.00 was on file.

### Principal's Response:

- *Information regarding purchasing procedures will be reviewed with staff.*
- *Itemized invoices and cost calculations from the District will be kept on file.*

### Vaughnette Chandler, Principal



**LACOOCHÉE ELEMENTARY SCHOOL**

- Collections
  - Receipt #140616 in the amount of \$340.00 was for funds collected from Secret Santa Shop sales. The Fundraising application was on file but the recap was not completed.
  
- Expenditures
  - The following purchases were made prior to the fund approval:
 

<u>Receipt#</u>	<u>Vendor</u>	<u>Purpose</u>	<u>Amount</u>
44804	Employee	Reimbursement	\$199.25
44810	Lowegear Printing	5 <sup>th</sup> grade t-shirt	297.00
44823	Employee	Rental car expense	264.78
Total amount			\$761.03
  
  - Check #44824 in the amount of \$70.00 was a refund for field trip for a student who did not attend. The Check Requisition/Purchase order (MIS #172) was not on file for this transaction.
  
- Employee Reimbursements
  - Check #44823 in the amount of \$264.78 was for Rental car charges for a teacher’s visit to an out of county school. The reimbursement should have been requested through Travel Procedure instead of Internal Accounts.

Principal’s Response:

Collections: We will ensure all paperwork is completed prior to filing.

Expenditures: Approval will be granted prior to all transactions (MIS #172)

Employee Reimbursements: Rental car charges will now come from Travel procedures and code included.

**Latoya Jordan, Principal**



**LAKE MYRTLE ELEMENTARY**

- Healthy School Team
  - Fundraising calendar is not posted on the school website.
  
- Expenditures
  - The Check Requisition/Purchase Order (MIS #172) was not on file for the following Due to District checks:

<u>Check #</u>	<u>Amount</u>
11637	\$7,546.88
11641	2,382.04
11650	3,960.74
<u>11656</u>	<u>6,131.48</u>
Total	\$20,021.14
  
  - The check #11604 in the amount of \$140.00 was for admission to Harvestmoon Farm. Field Trip Request form was not on file.
  
- Cancelled/Missing /Voided Checks
  - Data entry errors on the check numbers listed below were identified as follows:

<u>Number on</u>	<u>Number</u>
<u>Check stock</u>	<u>Entered in MUNIS</u>
11652	11661
11653	11662
  
- P-Cards
  - P-card statement #64772 in the amount of \$21.65 was a purchase from Office Depot. Itemized invoice was not scanned in MUNIS nor was it in the physical file.

*Principal's Response:*

*I was not the principal at the time of the audit. My bookkeeper was also only present for half of the audit year. I have met with my bookkeeper and staff about the findings. We have improved procedures so that these findings do not happen again.*

**Megan Hermansen  
Principal**



Megan Hermansen, Principal  
Michelle Hartman, Assistant Principal  
22844 Weeks Boulevard • Land O' Lakes, FL 34639 • (813) 794-1000

## LONG LEAF ELEMENTARY

- Collections
  - Monies collected per Receipt # 104608 in the amount of \$40.00 was for Planner Fees collected during the registration. The amounts were not traced to students' class schedule sheets. The planner fees are not board approved fees.
- Field Trip Revenue
  - Monies collected per Receipt #144811 in the amount of \$40.00 was for field trip to Hucks Mining. The Field Trip Request form was not on file.
- Expenditures
  - Check #4557 in the amount of \$6,000 was a partial payment to Brightspark Travel, Inc. for the trip to Washington DC. Field Trip Request form was not on file.
  - Check #4525 in the amount of \$8,391.38 was a Due To District Payment, \$5,521.98 of which was for School Sponsored Camp/Fee Supported Program. The Budget/Recap sheet was not on file.
- Missing/Voided Checks
  - No documentation was on file for missing checks from #4570 through #5200.
  - Pre-printed check #5201 was printed with incorrect information on it. Although the check was unusable, it should have been properly voided

### Principal's Response:

- *In response to the above finding under Revenue and collections: All planner fees will be recorded and tagged correctly to student using their Student issued ID number.*
- *In response to the above finding under Revenue and Field Trips: All field trip request forms will be properly filed in accordance to field trip revenue guidelines.*
- *In response to the above finding in under Expense and Expenditures: All field trip application recap forms and budget recap forms will be properly filled out and placed on file.*
- *In response to the above finding in under Expense and Expenditures Cancelled/Missing/Voided Checks: Proper check voiding procedures were reviewed with new Bookkeeper.*

### Jennifer Heptig, Principal



Jennifer Heptig: Principal    Debora Wichmanowski: Assistant Principal    3253 Town Ave.    New Port Richey, Florida    (727) 774-0800



**DR. MARY GIELLA ELEMENTARY SCHOOL**

- **Healthy School Team Calendar**
  - The Healthy School Team Fundraising calendar is not posted on the school website
  
- **Revenue**
  - Monies collected per receipt #117170 (\$34.85) and receipt #159681 (\$405.00) were not submitted to the bookkeeper timely.
  - Fundraising application/Recap forms were not on file for receipt #132656 (\$105.25) for Fall Festival nor was receipt #181876 (\$1,102.35) for Book fair sales.
  - Monies collected in the amount of \$142.11 per receipt #190680 was from vending commission. Coding should have been Commission Revenue (4903xxxx) rather than Other Income (4929xxxx).
  
- **Expenditures**
  - Check #6836 in the amount of \$19,652.75 (sampled item was in the amount of \$9,778.16) was issued for the purchase of playground equipment. Check Requisition/Purchase Request form (MIS #172) was signed by the principal’s signature stamp and not his original signature. Signature stamp must not be used for any financial documentation.
  - There was no Check Requisition/Purchase Request form (MIS #172) for the funds approved to pay to the District:

<u>Check #</u>	<u>Sample Amount</u>	<u>Check amount</u>
6846	\$20.23	\$501.77
6854	14.40	40.15
6878	33.15	622.89
<b>Total</b>	<b>\$67.78</b>	<b>\$1,164.81</b>
  - Sampled item in Due to District check #6807 in the amount of \$2,453.05 was for payment to Medieval Times. The Field trip request form was incomplete due to the following missing information:
    - Travel mileage,
    - Educational purpose,
    - Estimated income and expense,
    - Requestor’s name, signature and date
    - Incomplete date by the approver.
  
- **Missing/Voided Checks**
  - One data entry error occurred for check #6873. Bookkeeper keyed in the check number 68730 instead of 6873.
  
- **Cash Transfers/Adjustments**
  - Cash adjustment/transfer form #172339 was processed without the signature of sponsors.

Principal’s Response:

HST Calendar:

*We are currently publishing our fundraising calendar on our often updated school calendar and on Facebook.*

Monies Collected Forms:

*The teachers that were delinquent with the forms have been communicated with and are performing appropriately.*

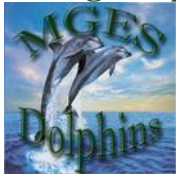
Fundraising Applications:

*Last year (15-16) was our first PTA and we were not aware that they had to fill applications like this out. We have addressed for this year.*

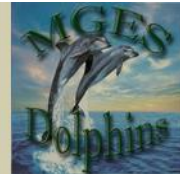
Due to District Checks:

*Due to District checks will have an MIS 172 attached to them.*

**George Papaemanuel, Principal**



**Dr. Mary Giella**  
**Elementary School**



**MITTYE P. LOCKE ELEMENTARY**

- Healthy School Team Calendar
  - The Healthy School Team Fundraising calendar was not posted on the school website.

Principal's Response:

Healthy School Team Calendar:

*The Current Master Calendar is posted on our school website, which lists fundraisers. To assist the Healthy School Team requirements, a second calendar will be posted on our website that is specific to fundraisers only.*

**Adam Wolin,  
Principal**

**Mitty P. Locke Elementary School**  *Eagles*

## MOON LAKE ELEMENTARY SCHOOL

- Healthy School Team Calendar
  - The Healthy School Team fundraising calendar was not posted on the school website.
- Collections
  - Monies collected in the amount of \$144.00 per receipt #172724 were for 1<sup>st</sup> grade field trip to Sugar Sand Festival. The monies collected on 4/4/2016 (Monday) were not submitted to the bookkeeper until 4/8/2016 (Friday).
- Expenditures
  - Check #1247 in the amount of \$159.24 was a reimbursement to an employee for the school supplies. The purchases were made on 10/22 and 10/24/2015, prior to the date of the principal's approval of the expenditure on 10/26/2015.
  - Sampled item in the amount of \$5,473.97 in the Due to District check #1299 was for admission charges paid to Disney for 5<sup>th</sup> grade field trip via P-Card transaction. Field Trip request form was not on file.
- Cash Transfers and Adjustments
  - The Cash Transfer/Cash Adjustment forms were not filled out completely. They were missing information in the comment section and sponsors' signatures. The reasons for the transfers were not documented.

### Principal's Response:

Healthy School Team Calendar: *The Healthy School Team Leader is working with our LDC to get our fundraising calendar onto our website.*

Collections: *We will make sure to remind the staff to hand in money collected as soon as they receive it.*

Expenditures: *We will remind staff that that they cannot shop for school supplies/items without getting a purchase order ahead of time.*

Cash Transfers and Adjustments: *The bookkeeper will make sure all forms are completed correctly with all the proper pieces filled out in the future.*

Elise Landahl, Principal

# Moon Lake Elementary School



## NEW RIVER ELEMENTARY

- Expenditures
  - Check #3383 in the amount of \$790 was given to the beneficiary of the ice cream social fundraiser (held between 6 – 7:30PM) for the support of a student that has a severe illness. It needed to be coded to Public Relations (5393xxxx) rather than 5595xxxx (Fundraising supplies). The expenditure was made prior to the Check Request/Purchase Order (MIS #172) approval.
  - Check #3387 was a payment to Frye Graphic Design LLC for the purchase of T-shirts for fundraising. The Check Request/Purchase Order (MIS 172) was signed on 10/15/2015 after the invoice date of 8/25/2015.

### Principal's Response:

#### Expenditures:

- *Check #3383 was noted that it was written to the recipient prior to the fundraising event. This was a fundraiser for a student who is dealing with cancer. The event was an ice cream social and donations were given ahead of time. The reason for this was so that we could give the check to the family at the event. It was coded as a fundraiser and the auditor stated it needed to be coded as a public relations event. For future similar events the bookkeeper will follow this direction.*
- *Purchase Orders for check #3383 and #3387 were written after the invoice date. These invoices were approved, but the purchase orders were not entered due to a misunderstanding of a change in purchase order policy. Clarification was made and this is now closely monitored and followed.*

# New River Elementary School

Lynn Pabst, Principal • Colleen Wilkinson, Assistant Principal



**OAKSTEAD ELEMENTARY**

- Collections
  - Funds collected in the amount of \$20.00 per Receipt #134253 were from sales of t-shirts for Students of the Month and was coded as fundraising revenue. No fundraising application/recap sheet was on file.
  - Funds collected in the amount of \$863.53 per Receipt #184164 were from Target Take Charge of Education program. This should have been coded 4922xxxx (Grants and Donations) rather than 4929xxxx (Other income).

*Principal's Response: No Response Received*

**Tamara Kimpland**

**Principal**



**Oakstead Elementary School**

**ODESSA ELEMENTARY**

- Healthy School Team Fundraiser Calendar
  - Fundraising calendar is not posted on the website.
  
- Field Trip Revenue
  - Monies collected by receipt #147383 in the amount of \$120.00 was for the field trip to River Ridge High School Performing Arts Center. Field trip form (MIS #106) was not on file.
  - Monies collected by receipt #166414 in the amount of \$309.00 was for the field trip to Glazer Museums. Field trip form (MIS #106) was incomplete; it was missing the Field Trip Budget information and the approver’s signature.
  
- Expenditures
  - Check #4428 in the amount of \$970.00 was payment of admission to Sweetfields Farm for a field trip. Field Trip Request form (MIS#106) was not on file.
  
- Missing/Voiced Checks
  - There were missing check numbers generated due to keying in of the wrong check numbers into MUNIS. They were as follows:

<u>Check Stock Number</u>	<u>Keyed in MUNIS</u>
4512	4517
4513	4518
4514	4519
4515	4520
4516	4521
4517	4522

*Principal’s Response:*

*Healthy School Team: Not aware that this must be posted on website.*

*Field Trip Revenue, Expenditures and Missing/Voiced Checks: Discussed with staff.*

**Teresa Love, Principal**

**Odessa Elementary School**



**PINE VIEW ELEMENTARY**

- Collections
  - The teachers did not indicate the dates funds were collected on two (2) Monies Collected forms (MIS #170) including receipts #165767 (\$15,681.75) and 174167 (\$699).
  - The monies collected for yearbook per receipt #118458 in the amount of \$36.00 was not submitted to the bookkeeper until three (3) business days after the collection.
  
- Expenditures
  - Check #3325 in the amount of \$86.05 was a payment to Food and Nutrition Services for the purchase of items for kindergarten rewards function. The purchase was made on 5/6/2016, prior to the date of the principal’s approval of the expenditure on 5/19/2016.
  
- Sales Tax Expense
  - Sales tax was not charged on the invoices nor accrued and paid to the district for the sampled item, P-card purchase in the amount of \$2,107.49, for Due to District payment (check #3312).
  
- Cancelled/Missing/Voided Checks
  - One (1) data entry error was found. The check #3596 was identified as a missing check per GAP analysis, however, this check was issued with check number entered as “5393” instead of “3596.”

Principal’s Response:

*We are taking the necessary actions to rectify concerns in the audit report. We will add a money collection section to the handbook, and present the information to staff to ensure that all purchases are pre-approved and money collected forms are turned in in a timely manner. The bookkeeper will contact purchasing when there are questions about sales tax exemptions.*

**Kathryn Moore, Principal**





## **RODNEY B. COX ELEMENTARY SCHOOL**

- Healthy School Team Fundraiser Calendar
  - o Fundraising calendar was not posted on the school website.
- Collections
  - o The monies collected in the amount of \$184.50 per receipt #148787 was from commissions from the Box Top program. This should have been coded to 4903xxxx (commission) rather than 4914xxxx (fundraiser).
- Expenditures
  - o Two (2) checks, #6119 and #6120 were missing the Check Requisition/Purchase Order (MIS #172). The check #6119 was a Due to District check from the last fiscal year. Included transactions are API (P-card transactions) and GNI (Field trips). A Check Requisition/Purchase Order is required for Due To District checks that include more than API's.
- Cash Transfers and Adjustments
  - o Signatures of sponsors and bookkeeper were missing from three (3) Cash Transfer forms; Journal numbers 197617, 197622 and 197632.

### Principal's Response:

*Upon review of the findings in the above audit, the staff at RB Cox Elementary will be retrained on the procedures and necessary paperwork for fundraising, field trips and general collection of money. The same training will be emphasized at the beginning of every school year and will be made available for staff to reference throughout the year. Below are the specific steps taken to address each finding of the audit.*

*Healthy School Team Fundraiser Calendar: The Healthy School Team (HST) Leader worked with the Assistant Principal to create a fundraising calendar to be posted on the website. The HST Calendar was reviewed and approved by team members and published on the school website.*

*Collections: The proper coding to be used for funds considered to be earned by commission versus funds to be earned by a fundraiser was reviewed by the bookkeeper. The bookkeeper created a reference not in her reference binder to ensure proper coding in the future.*

*Expenditures: A review of MIS #172 was completed with the bookkeeper and staff related to this finding. The bookkeeper was also met with to discuss strategies for monitoring the completion of paperwork and establish a filing system to ensure papers are available when needed.*

*Cash Transfers and Adjustments: Cash Transfer Procedures were reviewed with the bookkeeper. The new bookkeeper will be provided all necessary trainings to ensure his/her understanding of all current procedures related to the responsibilities of the position.*

### **Claudia Steinacker, Principal**



## SAN ANTONIO ELEMENTARY SCHOOL

- Collections
  - o Funds collected per receipt #127394 on 10/16/2015 (Friday) were not submitted to the bookkeeper until 10/20/2015 (Tuesday). The submission did not meet the timeline requirement of 24 hours after the receipt.
- Expenditures
  - o Two (2) Due to District checks did not have Check Requisition/Purchase Order (MIS #172) on file.
- Missing/Voided Checks
  - o Signature lines for voided check # 6666 were not removed.

Principal's Response:

Collections: Staff/faculty will be reminded in a faculty meeting of proper procedures for collecting and submitting funds timely.

Expenditures: Extra measures will be put in place to insure an internal P.O. is attached to the Due to District check for warehouse orders, transportation, etc. A review of Due to District procedures was given at the Fall Bookkeeper's meeting and was included in the November issue of the Bookkeeper's Newsletter.

Voided/ Missing Checks: A double-check system will be taken when voiding checks to make sure they are stamped void and that the signature line is cut from the check.

Kimberly Anderson, Principal

San Antonio Elementary School



**SAND PINE ELEMENTARY**

- Collections
  - o Registration fees collected on Friday, 9/4/2015 per receipt #108556 was not submitted to the bookkeeper until Tuesday, 9/8/2015 which was not within the required 24 hours of collection.
  
- Healthy School Team Calendar
  - o The Healthy School Team Fundraising calendar was not posted on the school website for the 2015-2016 school year.
  
- Expenditures
  - o Check #6205 in the amount of \$1,490.52 was a reimbursement to a teacher for the purchase of fundraising supplies. No fundraising application or recap was on file.
  
- Missing/Voiced Checks
  - o Check #6242 was keyed in on the check stock #6240 by error. Check stock #6240 was not used but this unused check was not on file.

Principal's Response:

Collections:

*We will be more diligent when turning in registration fees and make sure they are submitted to the bookkeeper in a timely manner.*

Healthy School Team Calendar

*The Healthy School Team Calendar is posted on this year's school calendar and has been corrected. We will post the calendar each year moving forward.*

Expenditures:

*The staff will be retrained and reminded that they need to complete a fundraising application prior to getting approval from administration.*

Missing/Voiced Checks

*The bookkeeper made a mistake and will continue to check and recheck her work to minimize mistakes in the future.*

**Scott Akins, Sand Pine Elementary School Principal**

*Helping students reach their highest potential!*



**SEVEN OAKS ELEMENTARY**

- Collections
  - Three of the Monies Collected Forms reviewed were not turned in to the Bookkeeper's office at the end of the business day. Official Receipts #'s 27183, 54483 and 89037.
- Expenditures
  - Four (4) of five (5) invoices that were reimbursed via check # 3374 were for purchases made prior to the Purchase Order/Check Requisition approval date.

*Principal's Response: No Response Received*

**Shirley Ray, Principal**



## SHADY HILLS ELEMENTARY

- Healthy School Team Calendar
  - Not all fundraisers were posted on the calendar

### Principal's Response:

*HST – Our School Advisory Committee is also our Healthy School Team. This team meets every month and HST is discussed as part of the monthly agenda. Our school will do a better job at making sure that all fundraising events are posted on our parent calendar which is available on our school website.*

**Thomas Barker, Principal**

**Shady Hills Elementary School**



**TRINITY OAKS ELEMENTARY**

- Field Trip Revenue
  - o Funds collected in the amount of \$1,327.00 per receipt #167657 was for a field trip to Universal Studio. The Field Trip Request form was not on file.
- Expenditures
  - o Check #3322 was field trip expense to Giraffe Ranch Farm. Field Trip request form was not on file.
- Cash Transfers and Adjustments
  - o Cash Transfer/Cash Adjustment form for Journal #127183 was not on file.

*Principal's Response:*

*Field Trip Revenue/Expenditures - Staff has again been advised to complete MIS #106 for each and every field trip that is planned.*

*Cash Transfers and Adjustments – Cash Transfer/Adjustment forms are now completed for every transaction.*

**Allison Hoskins, Principal**



## VETERANS ELEMENTARY SCHOOL

- Healthy School Team (HST) Fundraisers
  - One (1) fundraiser, a “Valentine’s Candy Gram” was held on 2/8/2016 through 2/12/2016. This fundraiser is out of compliance for Healthy School Team program.
- Collections
  - Monies collected per receipt #188886 for Book Fair in the amount of \$96.77 on 5/9/2016 (Monday) was not submitted to the bookkeeper until 5/11/2016 (Wednesday). Monies collected must be submitted to the bookkeeper within 24 hours.
- Expenditures
  - Check Requisition/Purchase Orders (MIS #172) were not on file for five (5) checks payable to District; check #'s 3190, 3197, 3199, 3211 and 3221.
  - Check #3192 in the amount of \$701.00 written to BMX Trickstars LLC did not have Check Requisition/Purchase Order (MIS #172) or an itemized invoice on file.
  - Check #3228 in the amount of \$60.00 was a refund for a field trip. No Check Requisition/Purchase Order (MIS #172) was on file.
  - ❖ Check Requisition/Purchase Orders (MIS#172) must be completed with all applicable information and signatures prior to issuance of checks.

### Principal’s Response:

*In December of 2016, VES hired a new bookkeeper. She is currently being trained in policies and procedures by district level support. Following the completion of the training cycle, audit findings will be reviewed to ensure understanding and clarity, specifically in regard to appropriately documenting transactions on MIS #172.*

**Gretchen Rudolph-Fladd, Principal**

**Veterans Elementary School**



**WESLEY CHAPEL ELEMENTARY SCHOOL**

- Healthy School Team (HST) Fundraiser Calendar
  - Fundraising calendar was not posted on school website.
  
- Collections
  - Monies collected per receipt #108784 in the amount of \$170.00 were for Water Day Fundraiser. Monies collected on 9/4/15 (Friday) were not submitted to the bookkeeper until 9/8/15 (Tuesday), not meeting 24 hour submission timeline.
  - Monies collected per receipt #175735 in the amount of \$200.00 were for a Tea Cups fundraiser for Mother’s day. Coding should have been 4914xxxx (fundraiser) rather than 4922xxxx (donation). Fundraising application and recap were not on file.
  
- Expenditures
  - ❖ Check Requisition/Purchase Order (MIS #172) must be approved prior to making a purchase.
  - The following purchases were made prior to the date of the principal’s approval:

<u>Check#</u>	<u>Amount</u>	<u>Date of Approval per MIS#172</u>	<u>Date of Invoice</u>
5462	\$1,078.08	10/14/15	10/2&5/15
5464	10,391.47	10/15/15	10/13/15
5479	5,927.65	12/18/15	12/7/15

- Check #5462 in the amount of \$1,078.08 was for a purchase of camcorders for Media. The camcorder was not properly tagged.
  
- Missing/Voided Checks
  - One (1) data entry error of a check, #54830 was entered on check stock #5483.
  - No supporting documentation was on file for missing check #5519.

Principal’s Response:

*We are meeting to come up with a plan to ensure that supporting documentation is kept with checks, come up with steps to ensure all receipts are scanned into Munis and double check that all MIS forms are filled out completely. I also discussed with my bookkeeper the importance of entering correct information (check numbers) when inputting data. We are developing a system to double check ourselves on a regular basis. I met with the RMA and told her my expectations for tagging new technology items purchased by the school. On our next faculty meeting I will discuss the importance of turning in monies collected on the day the money is collected.*

**Stanley Mykita, Principal**





## **WATERGRASS ELEMENTARY SCHOOL**

- Collections
  - Two (2) collections reviewed were not remitted to the bookkeeper at the end of the business day.
- Missing/Voided Checks
  - Unable to locate voided check #1412.
- P-Cards
  - Scanned receipts do not match the purchase. Note attached states more receipts will be uploaded to Munis when received, but unable to locate any additional documentation. P-Card statement ID#63515 in the amount of \$69.82 for purchase made at Barnes & Noble.

*Principal's Response:*

*Collections: Bookkeeper will review procedures for submitting monies collected with teachers and notify principal at time of occurrence if any procedures are not followed correctly.*

*Missing/Voided Checks: Bookkeeper will be more careful when filing paperwork.*

*P-Cards: Bookkeeper will carefully match receipts to purchases and follow up with purchaser to collect all relevant receipts. Principal will be notified if receipts are not forthcoming in a timely manner.*

### **Jeffery Mitchell, Principal**



**WEST ZEPHYRHILLS ELEMENTARY SCHOOL**

- Expenditures
  - Check #6299 was for yearbook expense paid to the yearbook vendor. The purchase was made (5/19/2016) prior to the principal's approval as documented on the Purchase Order dated 5/27/2016.

Principal's Response:

*The Bookkeeper will reaffirm with staff that prior approval, in the form of a Purchase Order, is required before making purchases. Invoice dates must be after the Purchase Order approval date.*

**Charlene Tidd, Principal**



**West Zephyrhills**  
**Elementary School**

## **INTERNAL AUDITOR’S REPORT ON INTERNAL CONTROL AND COMPLIANCE**

### **Internal Control over Financial Reporting**

In planning and performing our audit of the schools’ balance sheet amounts, we considered the schools’ internal controls over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the balance sheet amounts reported, but not for the purpose of expressing an opinion on the effectiveness of the schools’ internal controls. Accordingly, we do not express an opinion on the effectiveness of the schools’ internal controls.

During our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses, except as noted below. However, additional material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the schools’ balance sheet amounts reported are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of balance sheet amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We reported our findings and recommendations to the School administration in a separate management letter. The Principal’s response is listed below each of our comments; however, their responses were not reviewed as part of our audit.

## **MATERIAL WEAKNESS**

### **Segregation of Duties**

During the audit, we identified a control deficiency in internal control over financial reporting. The bookkeeper at the School has the primary responsibility for most of the accounting duties. As a result of this lack of segregation of duties, internal controls are weakened increasing the risk that a misappropriation of the School’s assets could occur and not be detected in a timely manner. There are compensation controls that bolster the effect of the controls in place over financial reporting, such as monthly review and approval of the bank statements, reconciliations, and financial reports by the Principal. In addition, the School is required to submit these monthly reports to the Finance Services Department. Personnel at the Finance Services Department review these reports and any discrepancies noted are immediately researched and communicated to the School.

### **Prior Audit Follow Up**

We reviewed last year’s findings and recommendations to ensure that the corrective action plans outlined in the principal’s responses were implemented by the School during this audit period. Except as noted in this report, our audit tests disclosed that the School had taken corrective actions for audit findings included in previous audit reports.

For more information on the Report on Compliance and Internal Control over Financial Reporting view:

[http://www.pasco.k12.fl.us/library/audit/REPORT\\_ON\\_COMPLIANCE\\_INTERNAL\\_ACCOUNTS\\_2015-16\\_1.docx](http://www.pasco.k12.fl.us/library/audit/REPORT_ON_COMPLIANCE_INTERNAL_ACCOUNTS_2015-16_1.docx)