



# 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: June 6, 2017

TO: School Board of Pasco County

FROM: Mary Tillman CPA CIA, Director of Internal Audit

RE: Internal Accounts Audit 2015-16– Part 1 – 7 out of 47 Elementary Schools  
Final Internal Accounts Part 1 Audit Report – Elementary Schools for 2015-16

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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 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
  - Schools each have their own checking account. Schools are responsible for updating signature cards whenever there are staff changes to the signers on the bank account. Schools are required to have at least 4 signers, at least 2 must be administrators. Also, the bank statements must include the front and back of all cleared checks. All checks must have two signers, one being an administrator.
  - 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.
- 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.
  - If the actual purchase cost exceeds the approved amount on the Purchase Order/Check Request, the increased amount must be checked by the bookkeeper for sufficient budget and the principal must approve.
  - 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.
  - The bookkeeper enters the expenditure to the correct account, cancels the receipt or invoice by marking it “paid”. Bookkeepers must pay from an original receipt or invoice so canceling the invoice prevents it from being submitted for payment a second time. The bookkeeper then prints and signs the check and submits the check and the backup documentation to the principal for signature.
  - Reimbursements to employees should be minimal. Many school employees have p-cards and each school has a school-based credit card that can be checked out to an employee for specific purchases. Employees who make purchases made with the expectation of being reimbursed must follow all procedures including obtaining approval in advance, submitting original receipts, using bid vendors if applicable and following sales tax rules.
- 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.
- Healthy School Team
    - 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.
  
- Sales Tax
  - The District has a Consumer’s Certificate of Exemption that also covers the schools. The certificate states that the exemption applies only to purchases made by the schools for educational purposes when using a school check or P-Card. If an employee purchases an item for the school which would have been exempt if a school check or P-Card had been used with personal funds, the employee will not be reimbursed for the tax paid. School employees are encouraged to use P-Cards for exempt purchases. If the employee does not have a P-Card issued to him, there are school based P-Cards available for specific purchases.
  - Tax exempt purchases include purchases for classroom activities and general school use as well as student/teacher recognition and purchases made for extra-curricular activities and events which include but is not limited to student clubs, band, athletics, etc.
  - Items purchased with student/parent’s personal funds are taxable. Schools cannot collect money from students/parents and use the District’s tax exempt certificate when making purchases from vendors.
  - Purchases made by Club dues that are increased to cover the cost of an item that the student will keep are not taxable. This is built into the cost of being part of the club and the increase in cost is an incidental portion of the club dues. Club dues should be standard for every student participating.
  - 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.
  - Items purchased for sale in concession stands are taxable since these items are for resale. Sales tax will be paid when purchasing taxable food, drinks, and serving supplies rather than back the tax out at the point of sale.
  
- 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.

- 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.

**DEER PARK ELEMENTARY SCHOOL**

- Collections:
  - Monies collected in the amount of \$9,723.66 per receipt #135223 was a revenue from A+ Fundraiser. Fundraising recap was incomplete.
  - Monies collected in the amount of \$170.00 per receipt #147370 was from a Skating Party fundraiser. Fund Raising Activity application/recap was not on file.
  
- Expenditures:
  - Check #17945 in the amount of \$397.24 was for the purchase of Spiritwear t-shirts for fundraising purposes. Fundraising Activity application/recap form was not on file.
  - The following checks were for Valentine Dance fundraiser supplies. Fundraising Activity application/recap form was incomplete missing recap information:  

Check #	Amount	Description	Vendor
18010	\$317.79	supplies	Sam’s Club
18014	<u>344.54</u>	ice cream	Cold Stone Creamery
Total:	\$662.33		
  - Check #18026 in the amount of \$8,269.46 was a Due to District check. Check Requisition/Purchase Order (MIS #172) for the check was not on file. Selected item in the amount of \$3,861.00 was coded with GNI (Transportation Field Trip Charges) with vendor name being Information Services and comment “DTD 900402.53600421 Spr 16 lease-purch SA” but no documentation was on file to tie to.
  - Check #18057 in the amount of \$681.37 was a Due to District check. MIS #172 for this check was not on file. All the line items on check stub #18057 were traced to a Due to District detail and applicable P-Card transactions except for the item in the amount of \$87.57 coded with GNI that involved an adjustment(s).
  
- Cash Transfers/Adjustments
  - No documentation was on file to support the following transfers:  

Journal #	Date	Amount	From	To
127906	7/22/2015	\$135.84	922101 Basic General Fees	900201 PTO/Booster General
181185	2/10/2016	3,424.76	900403 Principal’s FR C-Portraits	900101 Staff Recognition
224226	6/28/2016	<u>1,009.01</u>	989012 Beverage Machine	900101 Staff Recognition
Total		\$4,569.61		

    - The cash transfers are properly approved by Cash Transfer/Cash Adjustment form.

Principal’s Response:

*2. Revenue Response:*

*The Principal’s Fundraiser recap was started January 10, 2016, but was not completed in a timely manner.*

*The Skating Party fundraiser has a signed contract and was approved by me on 9/17/2015. We have not been able to locate the Fundraising Application/Recap. The coordinating team is very good about completing paperwork, including all the MIS 172s needed for each skating party.*

*We will ensure a checklist is used for completing required paperwork.*

*3: Expenditure Response:*

*Check 17945 - PTO Spiritwear T-shirts, no Fundraising Application/Recap was on file. Due to the continued struggled with our PTO to complete paperwork in a timely manner throughout the past two years, our PTO has been reorganized as a PTA effective 2016-2017.*

*Check #18026 DTD for \$8,269.46 had no MIS 172. My bookkeeper wrote this check for all credit card charges already approved in Munis by me, as well as the Spring Lease charges entered by me and approved by OTIS, these charges are expected to be paid, so it was believed an additional MIS 172 wasn't required.*

***Clarification by Audit: Generally, the principal does not enter information directly into Munis. This practice weakens the internal control structure in that the bookkeeper is usually the appropriate knowledge of the budget where the principal has better knowledge of the overall school plan for use of the items. Better practice would be for the bookkeeper to enter the information to Munis and the principal to approve. In that case, an MIS #172 would not be required.***

*Check #18057 DTD for \$681.37, again, the GNI charge was from the Spring Lease, we didn't believe an MIS 172 was required as I had already approved this purchase.*

*5: Cash Transfers/Adjustments:*

*We will use the Cash Transfer/Adjustment form in addition to the other supporting documentation previously used.*

***Marge Polen, Principal  
Deer Park Elementary***



## CYPRESS ELEMENTARY SCHOOL

- Collections
  - Collections were not remitted to the bookkeeper’s office by the end of the business day:
    - Receipt #148895 \$99.00 held 2 days
    - Receipt #181996 \$80.00 held 2 days
    - Receipt #182103 \$63.00 held 5 days
    - Receipt #147213 \$500.00 held 2 days
  - Additionally, two of the collections listed above were not deposited in the school’s bank account within 5 days of collection:
    - Receipt #147213 deposited on day 7
    - Receipt #182103 deposited on day 8
  - Several MCFs on file in the bookkeeper’s office still had the yellow and pink copies attached – form distribution requirements are not being met.
  
- Expenditures
  - Three invoices reviewed were not canceled “Paid” after checks were issued:
    - Check #11385 \$82.32, Check #11382 \$78.27 and Check #11488 \$33.00
  - The Purchase Request forms for check #11385 issued in the amount of \$82.32 and check #11488 issued in the amount of \$33.00 were not approved by the principal or other administrator.
  - Check #11400 was issued in the amount of \$1,301.70 (DTD payment) for the purchase of a popcorn machine. This item should have been added to the school’s inventory but was not. The invoice has been sent to the Property Control Department so that the item can be tagged and added to their inventory.
  - All voided checks were accounted for; however, the signature line was not removed on all checks and some checks were not marked “Void”.
  
- Fundraising
  - The fundraising Activity Application/Recap form was not completed for the Holiday Shop event, Check #11385.

Principal’s Response:

- D. 1C: The bookkeeper is now aware, received on the job training and is going to pay more attention to details*
- 2A: The staff was informed by the bookkeeper to submit daily, Bookkeeper was holding deposit for a larger amount, will not do that in the future, bookkeeper wasn’t aware of what to do with the yellow and pinks; will do it in the future*
- 3A: Bookkeeper taught and will do these procedures going forward, bookkeeper tried to get PTO to fill out fundraising forms, will get principal involved next time when procedures are not followed*
- 3F: Removed and done*

**Jeanne Krapfl, Principal**  
*Cypress Elementary School*





**GUFLSIDE ELEMENTARY SCHOOL**

- Collections:
  - Healthy School Team leader was assigned. Fundraising activities were not posted in the calendar on the school’s website.
  - Monies collected in the amount of \$100.00 per receipt #121742 was for a Golf Tournament fundraiser. Monies collected on 10/7/2015 was not submitted to the bookkeeper until 10/15/2015.
  - Monies collected in the amount of \$400.00 per receipt #129071 was a donation. Coding should have been 4922xxxx (donation) rather than 4913xxxx (field trip).
  - Monies collected in the amount of \$180.00 per receipt #137277 was from an Art fundraiser. Date of monies collected was not indicated on the Monies Collected form; thus, auditor was unable to determine if the monies collected were submitted to the bookkeeper timely. Fund Raising recap was not completed on the fund-raising activity application/recap form.
- Expenditures
  - Check #8455 in the amount of \$1,777.05 was a Due to District check. Principal’s approval was missing on Check Requisition/Purchase Order (MIS #172). No documentation was attached to trace sampled item in the amount of \$1,777.05.
  - Check #8479 in the amount of \$2,133.93 was a Due to District check. Principal’s approval was missing in MIS #172. No documentation was on file to trace sampled item in the amount of \$471.51.
  - P-card statement #89956 in the amount of \$64.16 was a purchase of dinner for twelve (12) staff members who attended the Charting the Future Building Expertise 2016 conference held in Orlando between 6/15-6/17/2016. P-card should not have been used to purchase meals since the per diem requests were approved for reimbursement in the travel request.
- Cash Transfer/Adjustments
  - Cash Transfer/Cash Adjustment forms were not on file for the following cash transfers:
 

<u>Journal #</u>	<u>Amount</u>	<u>From</u>	<u>To</u>
129960	\$402.60	920045 Brian Schroeder	900100 Principal’s General
129965	207.89	922108 Art	900100 Principal’s General
199969	931.46	946504 Recess Before Lunch	900100 Principal’s General
129971	1,027.23	946508 Sports Teams	900100 Principal’s General
162125	540.00	900107 Principal’s Fund G	900407 Principal’s Fund Raising G
Total	\$3,109.18		

    - Cash Transfer/Cash Adjustment forms must be properly completed prior to transfer of funds.

Principal’s Response:

*I was not the principal of record until April 2016 and the bookkeeper at that time has now retired.*

**Jeanne Krapfl, Principal  
Gulfside Elementary School**



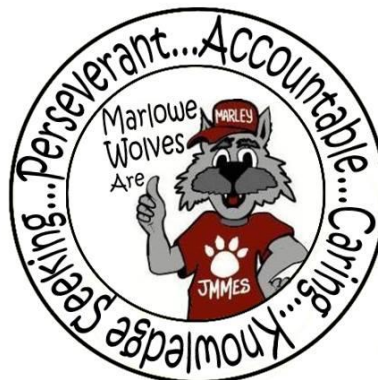
**JAMES M. MARLOWE ELEMENTARY**

- Fundraising
  - The MIS #176 – Fundraising Activity Application/Recap form could not be located for two fundraising events reviewed:
    - Receipt #136604 \$55.00 & #136613 \$303.00 – PTO Hoedown
    - Receipt #174231 \$200.50 – PTO Dance
  
- Expenditures
  - Check #8151 was issued as a Due to District payment on 12/3/15. One item included in this payment was a \$43.28 P-Card purchase from Oriental trading for fundraising supplies for the PTO Hoedown. Sales tax in the amount of \$3.03 should have been included on the invoice.
  - Supporting documentation scanned into Munis for P-card statement ID #63162, for a \$19.18 purchase at The Learning Station consisted of the credit card authorization slip and not an itemized receipt.
  
- Cash Transfers/Adjustments
  - The yearbook sponsor did not sign the Cash Transfer form when \$1000.00 was transferred from the yearbook account to the principal’s account on 8/4/15.

Principal’s Response:

- |  |  |
|--|--|
| <p>2. Revenue:<br/>A. Collections: We will concentrate on improving the filing process of the MIS#176 forms.</p> <p>3. Expense:<br/>Expenditures:<br/>B. Sales Tax Expense: We will be more diligent with paying sales tax for fund raising supplies.</p> <p>4. P-Cards:<br/>A. We will continue to monitor itemized receipts for P-Card purchases in the future.</p> <p>5. Cash Transfers/Adjustments:<br/>A. We will double check for signatures on Cash Transfer forms.</p> |  |
|--|--|

**Hilda Martin, Principal**  
**James M. Marlowe Elementary**



## SUNRAY ELEMENTARY SCHOOL

- Collections
  - Healthy School Team (HST) leaders were assigned for the 2015-2016 school year, but not all fundraising activities are posted on the school's calendar.
  - Money received for the 5K Fun Run was not turned in to the bookkeeper's office until Two (2) days after collection. Receipt #147981, \$57.50.
- Fundraising
  - The MIS #176 – Fundraising Activity Application/Recap form could not be located for two fundraising events reviewed:
    - Receipt #128394 \$2,619.00 – Fall Festival
    - Receipt #147981 \$941.07 – 5K Fun Run
- Expenditures
  - The invoice used as supporting documentation for check #4264, issued for \$3,150.00 for reimbursement to a staff member for field trip expenses was not canceled "paid" after the check was issued.
  - Check #4267 (DTD payment): The invoices used as supporting documentation for a purchase in the amount of \$149.07 at Skips Florist for staff appreciation items are not legible.
  - The Purchase Request form was approved after the invoice date for check #4261, issued in the amount of \$2,941.17 to Platts Co Inc. for a yearbook payment.
- Cash Transfers/Adjustments
  - Cash in the amount of \$149.46 was transferred from the principal's account on 6/29/2016 to cover field trip expenses. No supporting documentation is on file for this transfer.

### Principal's Response:

- 1-C. Caution will be taken when coding checks/deposits, voided will put in file as soon as voiding process is completed.
- 2.A- Fundraising events are now included on the calendar.  
Staff will instructed all monies collected should be turned at the end of every day.  
Staff will instructed that all fundraising application must be completed for each & every activity.
- 3.A. Paid stamp will be stamped on each supporting documents..  
Bookkeeper will ask vendor's to make sure all invoices are legible.  
Staff will instructed that all purchase requests should be approved prior to any and all purchases
- 5.A- Cash transfers will have supporting documentation attached.

**Elizabeth Hinton, Principal**  
**Sunray Elementary School**



**RICHEY ELEMENTARY SCHOOL**

**No findings**

**Kerri Allen, Principal**

**Richey Elementary School**

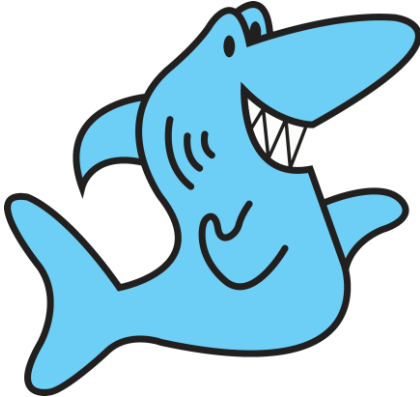
6850 Adams Street New Port Richey, FL 34652  
Phone: (727) 774-3500 Fax: (727) 774-3591



**SEVEN SPRINGS ELEMENTARY SCHOOL**

**No findings**

**Todd Cluff, Principal**



## **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)