



The School District of Palm Beach County, Florida

Internal Funds Accounts Audit June 30, 2021

Report #2022-02



MISSION STATEMENT

The School District of Palm Beach County is committed to providing a world-class education with excellence and equity to empower each student to reach his or her highest potential with the most effective staff to foster the knowledge, skills, and ethics required for responsible citizenship and productive careers.

Donald E. Fennoy II, Ed.D.
Superintendent of Schools

School Board Members

Frank A. Barbieri, Jr., Esq., Chair
Karen M. Brill, Vice Chair
Marcia Andrews
Alexandria Ayala
Barbara McQuinn
Debra L. Robinson, M.D.
Erica Whitfield

Audit Committee Members

David H. Talley, CPA, Chair
Tammy McDonald, Vice Chair
Mark Bymaster, CPA, CFE
Leondrae D. Camel
Michael Dixon, CPA/PFS
(Vacant)
Kathleen Weigel, Ed.D.

Audit Committee Representatives

Frank A. Barbieri, Jr., Esq., School Board Chair
Donald E. Fennoy II, Ed.D., Superintendent of Schools
Mike Burke, Chief Financial Officer
Shawntoyia Bernard, Esq., General Counsel
Maria Lloyd, Principal Representative
Justin Katz, CTA President

*** As of June 30, 2021*

TABLE OF CONTENTS

Report to the School Board

Letter to the School Board	1
Combined Statement of Changes in Fund Balance – Cash Basis	3
Notes to the Financial Statement	5
Report on Compliance and On Internal Control	9
MANAGEMENT LETTER	11
FIVE YEAR SUMMARY OF SIGNIFICANT NONCOMPLIANCES	23
Elementary Schools.....	25
Summary of Audit Findings	27
Acreage Pines Elementary School.....	31
Addison Mizner Elementary School	33
Allamanda Elementary School	35
Banyan Creek Elementary School	37
Barton Elementary School	40
Beacon Cove Intermediate School	42
Belle Glade Elementary School	44
Belvedere Elementary School	46
Benoist Farms Elementary School	48
Berkshire Elementary School	51
Binks Forest Elementary School.....	54
Boca Raton Elementary School.....	57
Calusa Elementary School	59
Cholee Lake Elementary School.....	61
Citrus Cove Elementary School.....	64
C. O. Taylor/Kirklane Elementary School	67
Coral Reef Elementary School.....	69
Coral Sunset Elementary School	71
Crosspointe Elementary School	73
Crystal Lakes Elementary School.....	75
Cypress Trails Elementary School	77

Dwight D. Eisenhower Elementary School.....	79
Del Prado Elementary School.....	82
Diamond View Elementary School.....	84
Discovery Key Elementary School.....	86
Dr. Mary McLeod Bethune Elementary School.....	89
Egret Lake Elementary School.....	91
Elbridge Gale Elementary School.....	94
Equestrian Trails Elementary School.....	97
Everglades Elementary School.....	100
Forest Hill Elementary School.....	102
Forest Park Elementary School.....	104
Freedom Shores Elementary School.....	106
Frontier Elementary School.....	111
Galaxy E3 Elementary School.....	113
Glade View Elementary School.....	115
Golden Grove Elementary School.....	117
Gove Elementary School.....	119
Grassy Waters Elementary School.....	121
Greenacres Elementary School.....	123
Grove Park Elementary School.....	125
Hagen Road Elementary School.....	129
Hammock Pointe Elementary School.....	134
Heritage Elementary School.....	136
Hidden Oaks K-8 School.....	138
Highland Elementary School.....	142
H.L. Johnson Elementary School.....	144
Hope Centennial Elementary School.....	146
Indian Pines Elementary School.....	148
J.C. Mitchell Elementary School.....	151
Jerry Thomas Elementary School.....	153
Jupiter Elementary School.....	158
Jupiter Farms Elementary School.....	161

K.E. Cunningham/Canal Point Elementary School	163
Lake Park Elementary School	165
Lantana Elementary School	167
Liberty Park Elementary School	169
Lighthouse Elementary School.....	171
Limestone Creek Elementary School	173
Lincoln Elementary School.....	175
Loxahatchee Groves Elementary School.....	177
Manatee Elementary School.....	179
Marsh Pointe Elementary School.....	181
Meadow Park Elementary School	183
Melaleuca Elementary School.....	186
Morikami Park Elementary School.....	188
New Horizons Elementary School	191
North Grade K-8 School	193
Northboro Elementary School	195
Northmore Elementary School	198
Orchard View Elementary School	200
Pahokee Elementary School	202
Palm Beach Gardens Elementary School	205
Palm Beach Public School	207
Palm Springs Elementary School.....	209
Palmetto Elementary School.....	211
Panther Run Elementary School	215
Pierce Hammock Elementary School	217
Pine Grove Elementary School.....	219
Pine Jog Elementary School	221
Pioneer Park Elementary School.....	223
Pleasant City Elementary School.....	226
Plumosa School of the Arts K-8.....	228
Poinciana Elementary School.....	230
Rolling Green Elementary School.....	232

Roosevelt Elementary School	234
Rosenwald Elementary School.....	238
Royal Palm Beach Elementary School.....	240
Sandpiper Shores Elementary School	242
S.D. Spady Elementary School	244
Seminole Trails Elementary School.....	247
South Grade Elementary School	249
South Olive Elementary School.....	252
Starlight Cove Elementary School.....	254
Sunrise Park Elementary School	256
Sunset Palms Elementary School.....	258
The Conservatory School @ North Palm Beach K-8.....	260
Timber Trace Elementary School.....	266
U.B. Kinsey/Palmview Elementary School	268
Verde K-8 School.....	272
Village Academy Center	275
Washington Elementary School.....	277
Waters Edge Elementary School.....	279
Wellington Elementary School.....	281
West Gate Elementary School	283
West Riviera Elementary School	286
Westward Elementary School.....	289
Whispering Pines Elementary School	292
Wynnebrook Elementary School	294
Middle Schools.....	299
Summary of Audit Findings.....	301
Bak Middle School of the Arts.....	303
Bear Lakes Middle School	305
Boca Raton Middle School	308
Carver Middle School.....	310
Christa McAuliffe Middle School.....	312
Congress Middle School.....	315

Conniston Middle School	318
Crestwood Middle School	320
Don Estridge High Tech Middle School	323
Eagles Landing Middle School	325
Emerald Cove Middle School	327
Howell L. Watkins Middle School	329
Independence Middle School	331
Jeaga Middle School	333
John F. Kennedy Middle School	337
Jupiter Middle School	342
Lake Shore Middle School	346
Lake Worth Middle School	348
Lantana Middle School	351
L.C. Swain Middle School	354
Loggers' Run Middle School	356
Okeeheelee Middle School	358
Omni Middle School	360
Osceola Creek Middle School	362
Palm Springs Middle School	364
Polo Park Middle School	366
Roosevelt Middle School	369
Tradewinds Middle School	372
Watson B. Duncan Middle School	376
Wellington Landings Middle School	381
Western Pines Middle School	385
Woodlands Middle School	390
High Schools	393
Summary of Audit Findings	395
Atlantic High School	397
A. W. Dreyfoos School of Arts	401
Boca Raton High School	403
Boynton Beach High School	405

Forest Hill High School	408
Glades Central High School	412
John I. Leonard High School	415
Jupiter High School	419
Lake Worth High School.....	423
Olympic Heights High School	425
Pahokee Middle / Senior High School.....	428
Palm Beach Central High School	433
Palm Beach Gardens High School	435
Palm Beach Lakes High School.....	438
Park Vista High School.....	442
Royal Palm Beach High School	444
Santaluces High School	448
Seminole Ridge High School.....	450
Spanish River High School	455
Suncoast High School	457
Wellington High School.....	459
West Boca Raton High School.....	463
William T. Dwyer High School	466
Other Schools.....	469
Summary of Audit Findings	471
Chuck Shaw Technical Education Center	473
Crossroads Academy.....	475
Delray Full Service Center	477
Indian Ridge School.....	479
Palm Beach Virtual School	481
Riviera Beach Preparatory & Achievement Academy.....	483
Royal Palm School	489
South Intensive Transition School.....	491
Turning Points Academy	493
West Technical Education Center	495



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FLORIDA

OFFICE OF INSPECTOR GENERAL
3318 FOREST HILL BLVD., C-306.
WEST PALM BEACH, FL 33406
(561) 434-7335 FAX: (561) 434-8652
www.palmbeachschools.org
Hotline: (855) 561-1010

TERESA MICHAEL, CIG, CIGI, CFE
INSPECTOR GENERAL

SCHOOL BOARD
FRANK A. BARBIERI, JR, ESQ, CHAIR
KAREN M. BRILL, VICE CHAIR
MARCIA ANDREWS
ALEXANDRIA AYALA
BARBARA McQUINN
DEBRA L. ROBINSON, M.D.
ERICA WHITFIELD

MICHAEL J. BURKE, SUPERINTENDENT

March 25, 2022

Members of the School Board
Michael J. Burke, Superintendent of Schools
Members of the School Board Audit Committee

Ladies and Gentlemen:

We have audited the Combined Statement of Changes in Fund Balance-Cash Basis for the Year Ended June 30, 2021, for the Internal Funds Accounts of the Schools (as listed in Note 4) of The School District of Palm Beach County, Florida, pursuant to the *Florida State Board of Education, Administrative Rules 6A-1.001* and related *Florida Department of Education Rules (Chapter 8, Sections (I)(1)(b) and (III)(4.2) of Financial and Program Cost Accounting and Reporting for Florida Schools)*. This financial statement is the collective responsibility of each school's principal. Our responsibility is to express an opinion on this combined financial statement based on our audit.

We conducted our audit in accordance with *Generally Accepted Auditing Standards*, promulgated by the American Institute of Certified Public Accountants and the *Government Auditing Standards* promulgated by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance that the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, this financial statement was prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. In addition, this financial statement presents only the Internal Funds Accounts and is not intended to present the changes in fund balance of The School District of Palm Beach County, Florida, on the basis of accounting discussed in Note 1.

This report presents the results of Internal Funds Audits for all the 174 schools. In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the changes in fund balance of the Internal Funds Accounts of the Schools of The School District of Palm Beach County, Florida, for the Year Ended June 30, 2021, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2022, on our consideration of The School District of Palm Beach County, Florida's internal control over financial reporting for the Internal Funds Accounts and our tests of its compliance with certain provisions of laws, regulations, *School Board Policies*, and School District procedures and guidelines.

Our audit was made for the purpose of forming an opinion on the above-mentioned financial statement taken as a whole. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the Combined Statement of Changes in Fund Balance-Cash Basis for the Internal Funds of the schools of The School District of Palm Beach County, Florida. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and in our opinion, is fairly presented in all material respects, in relation to the financial statement taken as a whole.

Sincerely,

Teresa Michael
Inspector General
Office of Inspector General

The School District of Palm Beach County, Florida
Combined Statement of Changes in Fund Balance – Cash Basis
Internal Fund Accounts
Year Ended June 30, 2021

FY 2021 ALL SCHOOLS	Beginning Balance	Receipts	Expenditures	Transfers In	Transfers Out	Ending Balance
1 – ATHLETICS	\$1,893,525.92	\$2,519,958.18	\$2,571,980.91	\$1,092,644.71	\$991,137.49	\$1,943,010.41
2 – MUSIC	1,340,142.04	892,309.51	1,154,343.30	227,050.26	143,379.46	1,161,779.05
3 - CLASSES	1,318,879.00	617,782.40	948,935.64	311,976.07	387,906.95	911,794.88
4 - CLUBS	2,028,656.67	1,025,574.06	893,790.35	160,060.62	251,440.91	2,069,060.09
5 - DEPARTMENTS	5,168,523.34	1,143,070.16	1,750,235.48	472,260.36	550,250.58	4,483,367.80
6 - TRUSTS	8,084,169.44	18,953,856.78	18,679,936.51	1,269,087.35	1,566,892.89	8,060,284.17
7 - GENERAL ACTIVITIES	1,782,214.90	1,434,930.11	1,707,584.59	1,089,991.59	732,062.68	1,867,489.33
TOTALS	<u>\$21,616,111.31</u>	<u>\$26,587,481.20</u>	<u>\$27,706,806.78</u>	<u>\$4,623,070.96</u>	<u>\$4,623,070.96</u>	<u>\$20,496,785.73</u>

Source: Individual School Statements of Changes in Fund Balance.

This page intentionally left blank.

June 30, 2021

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

This report consists of the 174 schools listed in Note 4. The District retains no equity interest in these funds and they are included in the District's Annual Comprehensive Financial Report (ACFR) as a Custodial Fund in the Fiduciary Fund Financial Statements. The District and its governing board are organized and operated under *Section 4, Article IX, of the Constitution of Florida* and *Chapter 1001 of Florida Statutes*. The District's boundaries are coterminous with those of Palm Beach County. Management of the schools is independent of county and city governments.

Basis of Accounting

The financial statement is prepared on the cash basis of accounting; consequently, revenues are recognized when received rather than when earned, and disbursements are recognized when cash is disbursed rather than when the obligation is incurred.

(2) CASH AND INVESTMENTS

Cash and investments include petty cash, demand deposits, savings and time deposits and are held in qualified public depositories pursuant to *Florida Statutes, Chapter 280, "Florida Security for Public Deposits Act."* Under the Act, every qualified public depository shall deposit with the State Chief Financial Officer eligible collateral of the depository to be held subject to his or her order. The State Chief Financial Officer, by rule, shall establish minimum required collateral pledging levels. The pledging level depends on the depository's financial condition and establishment period. All collateral must be deposited with an approved financial institution. Any losses to public depositories are covered by applicable deposit insurance, sale of securities pledged as collateral and, if necessary, assessments against other qualified public depositories of the same type as the depository in default.

(3) ACTIVITIES ACCOUNTS

The student activity accounts used in this report are as follows:

Athletics

All revenue and expenditures involving athletic business transacted at the school level is recorded in this account classification.

Music

Proceeds from activities of musical organizations; donations to these groups; and their expenses for supplies and trips are recorded in this account classification.

Classes and Clubs

Class and club accounts are those that support a group of students within a community of interest with a roster of members, officers, and a sponsor. Approval for the existence of all club and class activities is the responsibility of the principal. Class and club monies must be spent for the benefit

of the class or club or for purposes designated by the class or club that participated in generating the revenue.

Departments

Departments are structured in a manner similar to classes and conduct their financial activities subject to those guidelines.

Trusts

Funds collected for specific, restricted purposes are accounted for in trust funds. Trust funds can be spent only for the purposes for which collected.

General

This category encompasses all other accounts for funds which are to be utilized for the general welfare of the student today.

(4) SCHOOLS IN THE DISTRICT

This report includes the following 174 schools:

Elementary Schools (109)

- | | |
|------------------------------------|------------------------------|
| Acreage Pines Elementary | Egret Lake Elementary |
| Addison Mizner Elementary | Elbridge Gale Elementary |
| Allamanda Elementary | Equestrian Trails Elementary |
| Banyan Creek Elementary | Everglades Elementary |
| Barton Elementary | Forest Hill Elementary |
| Beacon Cove Intermediate | Forest Park Elementary |
| Belle Glade Elementary | Freedom Shores Elementary |
| Belvedere Elementary | Frontier Elementary |
| Benoist Farms Elementary | Galaxy E3 Elementary |
| Berkshire Elementary | Glade View Elementary |
| Binks Forest Elementary | Golden Grove Elementary |
| Boca Raton Elementary | Gove Elementary |
| C.O. Taylor / Kirklane Elementary | Grassy Water Elementary |
| Calusa Elementary | Greenacres Elementary |
| Cholee Lake Elementary | Grove Park Elementary |
| Citrus Cove Elementary | H.L. Johnson Elementary |
| Coral Reef Elementary | Hagen Road Elementary |
| Coral Sunset Elementary | Hammock Pointe Elementary |
| Crosspointe Elementary | Heritage Elementary |
| Crystal lakes Elementary | Hidden Oaks K-8 School |
| Cypress Trails Elementary | Highland Elementary |
| Dwight D. Eisenhower Elementary | Hope-Centennial Elementary |
| Del Prado Elementary | Indian Pines Elementary |
| Diamond View Elementary | J.C. Mitchell Elementary |
| Discovery Key Elementary | Jerry Thomas Elementary |
| Dr. Mary McLeod Bethune Elementary | Jupiter Elementary |

Jupiter Farms Elementary
K.E. Cunningham/Canal Point Elementary
Lake Park Elementary
Lantana Elementary
Liberty Park Elementary
Lighthouse Elementary
Limestone Creek Elementary
Lincoln Elementary
Loxahatchee Groves Elementary
Manatee Elementary
Marsh Pointe Elementary
Meadow Park Elementary
Melaleuca Elementary
Morikami Park Elementary
New Horizons Elementary
North Grade K-8 School
Northboro Elementary
Northmore Elementary
Orchard View Elementary
Pahokee Elementary
Palm Beach Gardens Elementary
Palm Beach Public Elementary
Palm Springs Elementary
Palmetto Elementary
Panther Run Elementary
Pierce Hammock Elementary
Pine Grove Elementary
Pine Jog Elementary
Pioneer Park Elementary

Pleasant City Elementary
Plumosa School of the Arts K-8
Poinciana Elementary
Rolling Green Elementary
Roosevelt Elementary
Rosenwald Elementary
Royal Palm Beach Elementary
S.D. Spady Elementary
Sandpiper Shores Elementary
Seminole Trails Elementary
South Grade Elementary
South Olive Elementary
Starlight Cove Elementary
Sunrise Park Elementary
Sunset Palms Elementary
The Conservatory School @ North Palm
Beach Elementary
Timber Trace Elementary
U.B. Kinsey/Palmview Elementary
Verde K-8 School
Village Academy Center
Washington Elementary
Waters Edge Elementary
Wellington Elementary
West Gate Elementary
West Riviera Elementary
Westward Elementary
Whispering Pines Elementary
Wynnebrook Elementary

Middle Schools (32)

Bak Middle School of the Arts
Bear Lakes Middle
Boca Raton Middle
Carver Middle
Christa McAuliffe Middle
Congress Middle
Conniston Middle
Crestwood Middle
Don Estridge High Tech Middle
Eagles Landing Middle
Emerald Cove Middle
Howell L. Watkins Middle
Independence Middle

Jeaga Middle
John F. Kennedy Middle
Jupiter Middle
L.C. Swain Middle
Lake Shore Middle
Lake Worth Middle
Lantana Middle
Loggers' Run Middle
Okeeheelee Middle
Omni Middle
Osceola Middle
Palm Springs Middle
Polo Park Middle

Roosevelt Middle
Tradewinds Middle
Watson B. Duncan Middle

Wellington Landings Middle
Western Pines Middle
Woodlands Middle

High Schools (23)

A.W. Dreyfoos, Jr. School of the Arts
Atlantic High
Boca Raton High
Boynton Beach High
Forest Hill High
Glades Central High
John I. Leonard High
Jupiter High
Lake Worth High
Olympic Heights High
Pahokee Middle /Senior High
Palm Beach Central High

Palm Beach Gardens High
Palm Beach Lakes High
Park Vista High
Royal Palm Beach High
Santaluces High
Seminole Ridge High
Spanish River High
Suncoast High
Wellington High
West Boca Raton High
William T. Dwyer High

Other Schools (10)

Chuck Shaw Adult Tech Center
Crossroads Academy
Delray Full Service Center
Indian Ridge School
Palm Beach Virtual
Riviera Beach Preparatory &
Achievement Academy
Royal Palm School
South Intensive Transition School
Turning Point Academy
West Technical Education Center



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FLORIDA

OFFICE OF INSPECTOR GENERAL
3318 FOREST HILL BLVD., C-306.
WEST PALM BEACH, FL 33406
(561) 434-7335 FAX: (561) 434-8652
www.palmbeachschools.org
Hotline: (855) 561-1010

TERESA MICHAEL, CIG, CIGI, CFE
INSPECTOR GENERAL

SCHOOL BOARD
FRANK A. BARBIERI, JR, ESQ, CHAIR
KAREN M. BRILL, VICE CHAIR
MARCIA ANDREWS
ALEXANDRIA AYALA
BARBARA McQUINN
DEBRA L. ROBINSON, M.D.
ERICA WHITFIELD

MICHAEL J. BURKE, SUPERINTENDENT

March 25, 2022

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Members of the School Board
Michael J. Burke, Superintendent of Schools
Members of the School Board Audit Committee

Ladies and Gentlemen:

We have audited the Combined Statement of Changes in Fund Balance-Cash Basis of the Internal Fund Accounts of the Schools of The School District of Palm Beach County, Florida, as of and for the year ended June 30, 2021, and have issued our report thereon dated March 25, 2022. We conducted our audit in accordance with *Generally Accepted Auditing Standards*, promulgated by the American Institute of Certified Public Accountants and the applicable standards contained in *Government Auditing Standards*, promulgated by the Comptroller General of the United States.

As part of obtaining reasonable assurance about whether The School District of Palm Beach County, Florida's financial statement for Internal Funds is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, *School Board Policies* and School District procedures and guidelines, noncompliance with which could have a direct and material effect on the determination of financial statement 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 that are required to be reported under *Government Auditing Standards*.

This report is intended for providing the information of the School District to the School Board, Audit Committee, and other interested parties.

Sincerely,

Teresa Michael
Inspector General
Office of Inspector General

This page intentionally left blank.



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FLORIDA

OFFICE OF INSPECTOR GENERAL
3318 FOREST HILL BLVD., C-306.
WEST PALM BEACH, FL 33406
(561) 434-7335 FAX: (561) 434-8652
www.palmbeachschools.org
Hotline: (855) 561-1010

TERESA MICHAEL, CIG, CIGI, CFE
INSPECTOR GENERAL

SCHOOL BOARD
FRANK A. BARBIERI, JR, ESQ, CHAIR
KAREN M. BRILL, VICE CHAIR
MARCIA ANDREWS
ALEXANDRIA AYALA
BARBARA McQUINN
DEBRA L. ROBINSON, M.D.
ERICA WHITFIELD

MICHAEL J. BURKE, SUPERINTENDENT

March 25, 2022

Members of the School Board
Michael J. Burke, Superintendent of Schools
Members of the School Board Audit Committee

Ladies and Gentlemen:

We have audited the Combined Statement of Changes in Fund Balance-Cash Basis of the Internal Fund Accounts of The School District of Palm Beach County, Florida, as of and for the year ended June 30, 2021, and have issued our report thereon dated March 25, 2022.

In planning and performing our audit of the Combined Statement of Changes in Fund Balance-Cash Basis of the Internal Funds of The School District of Palm Beach County, Florida, for the year ended June 30, 2021, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the Combined Statement of Changes in Fund Balance-Cash Basis of the Internal Funds, and not to provide assurance on the internal control structure. We also performed risk analysis at all the schools to identify high-risk areas for additional testing; such as, financial trends of individual accounts, payments to specific vendors, and previous audit noncompliances, etc.

To evaluate the extent of compliance with *School Board Policies*, School District procedures and guidelines, and to detect potential irregularities, we conducted both random and judgmental sample testing. Judgmental sampling is widely used by the U.S. Government Accountability Office (GAO) and professional auditing practitioners to assess the effectiveness of controls and the extent of compliance with laws, rules, and regulations. In judgmental sampling, auditors rely on their knowledge and experience to select items and transactions most likely to have a questionable public purpose, and therefore could provide an indicator of potential fraud or irregularity. If significant irregularities were identified during the audit, we would perform a separate review to examine all relevant transactions and the instances of alleged irregularities would be referred to School Police and Office of Professional Standards for further investigation, if warranted. The results of these expanded scope reviews were not included in this report and were released as separate reports.

As a result of this examination, we hereby present a number of findings and recommendations for consideration by District management. These suggestions are based primarily on the work done during our audit engagement. The findings are not necessarily covering every possible weakness;

nevertheless, we do think they deserve careful consideration. We also identified 55 schools (32%) in which no significant noncompliances were identified. Eighteen (18) of the 55 schools also had no significant noncompliances in Fiscal Year 2020.

Collectively, there were 10 findings for the 2021 Internal Funds Audit of 174 schools. These findings were categorized into four major areas: Disbursements, Money Collections, Leasing of School Facilities, and Afterschool Programs. Findings for each school were brought to the immediate attention of the Principal during the fieldwork. Individual management response was obtained from each of the Principals and was included in each school audit. We also have recognized corrections of prior year emerging issues.

We recognize that implementing the recommendations outlined in each finding will require staff commitments. However, we believe that the benefits derived will exceed the cost of implementing these recommendations.

SAMPLING METHODOLOGY

(Source: GAO's "Using Statistical Sampling", May 1992)

Judgmental Sampling. To evaluate the extent of compliance with *School Board Policies*, School District procedures and guidelines, and to detect potential irregularities, we conducted both random and judgmental sample testing. Judgmental sampling is widely used by the U.S. Government Accountability Office (GAO) and professional auditing practitioners to assess the effectiveness of controls and the extent of compliance with laws, rules, and regulations. In judgmental sampling, auditors rely on their knowledge and experience to select items and transactions most likely to have a questionable public purpose, and therefore could provide an indicator of potential fraud or irregularity.

Judgmental Sampling Results Cannot Be Generalized to Population. Judgmental sampling is not statistical or scientific sampling, and the rate of occurrence would not be the same in the remaining population of untested items. Therefore, the sampling results cannot be generalized to a population. Applying the occurrence rate from judgmental samples to the entire population of transaction is meaningless and will produce misleading generalization.

Audit Scope and Extent of Testing Through Various Sample Sizes for Individual Schools. The audit scope and sample sizes for individual schools were adjusted accordingly based on the circumstances and need for testing. Priority was given to those schools with (1) change in principal or treasurer, and (2) critical and repeated noncompliances. The Internal Funds Audits involved review of results from follow-up on prior years' findings and testing of compliance and adequacy of internal controls.

OVERALL CONCLUSIONS AND FINDINGS

I. 55 Schools with No Significant Noncompliance

II. Disbursements

1. Disbursements Not Properly Documented or Approved
2. Vendors Performed Services on Campus Without *Consultant Agreements*

III. Money Collections

3. Monies Not Deposited Timely
4. Controls in Prenumbered Documents
5. Inadequate Fundraising Documentation
6. Clarification Needed for Online Fundraisers

IV. Leasing of School Facilities

7. *Lease Agreement* Not Properly Signed
8. Late Payments from Lessees

V. Afterschool Programs

9. Improper Release of Students
10. Student Records Not Properly Maintained

I. SCHOOLS WITH NO SIGNIFICANT NONCOMPLIANCES

We would like to recognize the 55 schools in which no significant noncompliances were identified for the Fiscal Year 2021 Audits. While not every error or control weakness is necessarily identified during our audit engagement, no significant noncompliances or weaknesses were found in the samples selected for review in 55 schools. We have notified the Deputy Superintendent and Regional/Instructional Superintendents of these 55 schools for their extraordinary performance in complying with *School Board Policies* and proper maintenance of their records.

55 Schools With No Findings for 2021 Audit

Acreage Pines Elementary	Coral Reef Elementary
A. W. Dreyfoos, Jr. School of the Arts****	Crosspointe Elementary
Allamanda Elementary	Delray Full Service Center
Bak Middle School of the Arts	Don Estridge High Tech Middle
Barton Elementary	Dr. Mary McLeod Bethune Elementary
Belvedere Elementary**	Eagles Landing Middle***
C.O. Taylor / Kirklane Elementary	Everglades Elementary
Carver Middle	Forest Hill Elementary
Chuck Shaw Technical Education Center*****	Frontier Elementary**

**** No findings in 4 years (FYs 2018, 2019, 2020, and 2021)

*** No findings in 3 years (FYs 2019, 2020, and 2021)

** No findings in 2 years (FYs 2020 and 2021)

Glade View Elementary**
 Golden Grove Elementary
 Grassy Waters Elementary
 Greenacres Elementary
 Heritage Elementary
 Highland Elementary
 Independence Middle***
 Jupiter Farms Elementary**
 K.E. Cunningham / Canal Point Elementary**
 Lantana Elementary
 Marsh Pointe Elementary
 Melaleuca Elementary
 New Horizon Elementary
 North Grade Elementary
 Northmore Elementary
 Omni Middle****
 Osceola Creek Middle
 Palm Beach Gardens Elementary**
 Palm Beach Public****

Palm Beach Virtual School
 Palm Springs Middle**
 Park Vista High
 Pierce Hammock Elementary
 Pine Jog Elementary
 Pleasant City Elementary**
 Rosenwald Elementary
 Royal Palm Beach Elementary**
 Royal Palm School**
 Sandpiper Shores Elementary
 South Intensive Transition School
 South Olive Elementary
 Starlight Cove Elementary
 Sunrise Park Elementary
 Sunset Palms Elementary****
 Turning Points Academy****
 Wellington Elementary
 Woodlands Middle**

**** No findings in 4 years (FYs 2018, 2019, 2020, and 2021)

*** No findings in 3 years (FYs 2019, 2020, and 2021)

** No findings in 2 years (FYs 2020 and 2021)

II. DISBURSEMENTS

During Fiscal Year 2021¹, all the 174 schools in the School District disbursed a total of \$27.7 million in payments for purchases of goods, services, and other expenditures through the Internal Funds. These expenditures included \$8.1 million in 43,987 transactions using the District’s Purchasing Cards (P-Cards). Two findings were noted in the area of disbursements.

1. Disbursements Not Properly Documented or Approved

Per *School Board Policy 6.07, Internal Accounts*, the principal of the school shall be directly responsible for administering the State and District rules, regulations, and procedural guidelines. The internal controls established by Management documented in the *Internal Accounts Manual, District Bulletins*, and related guidelines should provide guidance for the principal in approving each disbursement. The District continued to encourage compliance in this area by providing ongoing training opportunities in financial management for staff, both web-based and face-to-face. Additional training resources were developed specifically targeting principals’ needs including the *Best Practices Reference Guide for School Administrators* and a monthly *Principal’s Financial Accounting Current Tasks (P-FACT) Report*.

¹ On March 16, 2020, in response to the Covid-19 pandemic, the District moved to remote learning which continued through September 28, 2020. Due to the closure of school campuses, money handling at school sites was severely affected.

The 2021 Audits revealed continued improvement in controls for disbursement transactions. Our testing found that in 65 (37%) schools, down from 74 schools in Fiscal Year 2020, some of their disbursements lacked the necessary documentation or supervisor approval. Our testing also revealed that 14 (8%) schools had inadequate documentation of P-Card transactions. Noncompliances in disbursements identified by the 2021 Audits included:

- Seven (4%) schools made some of their payments by school checks or District P-Card without any supporting documentation.
- 34 (20%) schools, made some of their payments based on inadequate documentation, such as vendors' account statements or packing lists, without the details of the purchases.
- 48 (28%) schools did not issue *Purchase Orders* for some disbursements that exceeded \$1,000, which is required by the *Internal Accounts Manual, Chapter 8 (Cash Disbursements and Checks)*.
- Eight (5%) schools made some of their payments based on purchase agreements and contracts signed by staff members instead of the principal.

Recommendation

School Board Policies, Internal Accounts Manual, Purchasing Manual, District Bulletins, and related guidelines require that:

- Issuance of school checks should be supported by *Check Requisitions* approved by the school principal. All expenditures/payments should be supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the related expenses were appropriate.
- *Purchase Orders* should be prepared and pre-approved by the principal for purchases in excess of \$1,000. This is to confirm the availability of funds for payment, as required by the *Internal Accounts Manual, Chapter 8 (Cash Disbursements and Checks)*.
- Contractual agreements should be signed by the principal pursuant to *School Board Policy 6.14. Section 4*, which states, “No person, unless specifically authorized ..., may make any purchase or enter into any contract involving the use of school or School District funds. Payment of any unauthorized purchase may be the responsibility of the person placing the order.”

Management's Response: *It is encouraging there is continued improvement in the controls for disbursement transactions. Training continues to be a top priority. Training resources including the Teacher/Sponsor eLearning Training, the Principal Disbursement eLearning Training and checklist highlight proper documentation needed.*

2. Vendors Performed Services on Campus Without *Consultant Agreements*

All consultant engagements require a *School District Consultant Agreement (PBSD 1420)*. In accordance with the *Jessica Lunsford Act*,² *Section 10* of the *PBSD 1420* requires fingerprinting and Level 2 background screening by the Florida Department of Law Enforcement (FDLE) and the Federal Bureau of Investigation (FBI) for all consultants permitted on school grounds when students are present, or who may have direct contact with any student. However, the 2021 Audits found that in eight (5%) schools, some vendors performed services at the schools without the required *School District Consultant Agreement*.

Recommendation

The *School District Consultant Agreement (PBSD 1420)* should be properly executed for all consultants with dated signatures. To verify that all consultants comply with *Section 10* of the *Consultant Agreement* and the *Jessica Lunsford Act*, consultant background must be cleared prior to performing services on school grounds when students are present.

Management's Response: All consultant engagements require contracts. Training continues to be a top priority. Training resources include the Teacher/Sponsor eLearning Training, the Principal Disbursement eLearning Training, Principal checklist, reinforcement of proper procedures during a monthly Treasurer Google Meet hosted by Accounting Services, a dedicated purchasing agent responsible for management of school based consultant contracts, and consultant agreement guidelines and samples on the purchasing department website.

III. MONEY COLLECTIONS

During Fiscal Year 2021³, all the 174 schools in the School District collected a total of \$26.6 million in Internal Fund revenues, mostly from (1) fundraising, (2) special trusts, and (3) fee-based programs. Four findings were noted in the area of money collections.

3. Monies Not Deposited Timely

The 2021 Audits revealed continued improvement in the timeliness of depositing collected monies. In 12 (7%) schools, staff did not always deposit money collected into the drop-safe in a timely manner, with delays ranging from one to 45 working days, and an average of six days. At six schools, the treasurers did not timely deposit monies collected into the bank, with delays ranging from two to 39 working days. Delays in turning in the monies for deposit by activity sponsors could result in irregularities and increase the risk of exposure to staff.

² See §1012.465, Fla. Stat.

³ On March 16, 2020, in response to the Covid-19 pandemic, the District moved to remote learning which continued through September 28, 2020. Due to the closure of school campuses, money handling at school sites was severely affected.

Recommendation

DOE Rules (Chapter 8 of the Department of Education’s Financial and Program Cost Accounting and Reporting for Florida Schools) and District’s guidelines require that all monies collected be (1) put in the drop-safe daily and (2) deposited in the bank within five working days after collection.

Management’s Response: It is encouraging there is improvement in the timeliness of depositing money collections. Training continues to be a top priority. Management will continue to stress the importance of timely deposits in the Sponsor Cash Receipt eLearning Training and in Monthly Treasurer Google Meets.

4. Controls in Prenumbered Documents

The District’s *Internal Accounts Manual* requires schools to designate document custodians to account for all prenumbered documents used by the schools, including *Drop-safe Logs*, *School Checks*, *Classroom Receipts*, and *Prenumbered Tickets*. Since Fiscal Year 2017, Management created eLearning training for the document custodians, and principals received a high-level training on use of the *Drop Safe Log (DSL)*. In Fiscal Year 2018, Management began to require monthly scanning of the DSL and monthly inventory of the DSL along with the signature of the principal. A staff analyst in the Accounting Services Department is assigned to review and follow up with schools when items are missing.

The 2021 Audits revealed that three schools assigned employees as custodians of certain prenumbered document that they used in their job assignments. Furthermore, 32 (18%) schools did not inventory all prenumbered documents in accordance with District guidelines.

Recommendation

To ensure proper fiscal controls and accountability, and as required by *Chapter 27 of the Internal Accounts Manual*, the custodian for prenumbered forms should be someone who is not involved in the day-to-day use of the form. The *Prenumbered Document Inventory Register (PBSD 0160)* should be used to confirm the periodic inventory check of all prenumbered forms.

Management’s Response: Management will continue to stress the importance of assigning a custodian and the performance of periodic inventory. The assignment of a Custodian is part of the Principal eLearning Training and checklist that is issued at the beginning of each school year. The monthly P-FACT Report indicates if employees have taken the training related to the Custodian of Prenumbered Documents.

5. Inadequate Fundraising Documentation

Fundraising activities are governed by *School Board Policy 2.16 – Fundraising Activities Relating to Schools*. While improvement occurred during Fiscal Year 2021, noncompliances with fundraising procedures were identified at 52 (30%) schools, down from 77 in 2020. These noncompliances included: (1) sponsors not completing the mandatory annual online training, (2) insufficient/lack of documentation for fundraisers, (3) inaccurate financial information on fundraising forms, and (4) lack of principal’s authorization for fundraisers.

<u>Noncompliances</u>	<u>2021</u> <u>Number of</u> <u>Schools</u>	<u>2020</u> <u>Number of</u> <u>Schools</u>	<u>Increase/</u> <u>(Decrease)</u> <u>from prior</u> <u>year</u>
1. No Annual Online Training			
• Some sponsors did not complete the required training during the Fiscal Year	14	23	(9)
2. Insufficient/Lack of Documentation			
• <i>Sales Item Inventory Report</i> missing or not used	16	19	(3)
• <i>Sales Item Inventory Report</i> incomplete	20	35	(15)
3. Inaccurate Information			
• Revenue shortage, based on available sales and purchasing records	9	10	(1)
• Revenue recorded in the club's/activity's primary account instead of dedicated decimalized account	8	7	1
4. Lack of Principal's Authorization			
• <i>Sales Item Inventory Report</i> not reviewed and/or signed by principal	9	15	(6)
• <i>Fundraising Application/Recap</i> form missing (no evidence of principal's authorization)	16	11	5
• Fundraising activity started before principal's authorization	2	8	(6)

Effective April 25, 2018, repeated violations of District's fundraising procedures by the same staff were forwarded to the school principals and the Office of Professional Standards for appropriate actions.

Recommendation

To ensure proper fiscal accountability, fundraising sponsors should complete a *Sales Item Inventory Report* and *Ticket Sellers Report* with accurate information for each fundraiser. Complete and accurate *Reports* should assist staff in reconciling the actual revenues with the expected revenues. Significant discrepancy should be thoroughly reviewed and resolved accordingly. Moreover, a *Sales Item Inventory Report* should also be maintained in order to account for the revenue for sales items.

Fundraising sponsors should complete the required Annual eLearning Training Course prior to conducting fundraising activities. This should help staff understand and comply with the updated fundraising procedures.

While we recognize staff has taken proactive steps to strengthen controls and improve compliance, complete and accurate sales information on the *Sales Item Inventory Reports* and *Ticket Sellers Reports* is critical for proper accountability of revenues collections. Accounting Services Department should ensure school staff is properly trained for the use of these forms. Human Resources should ensure that proper personnel actions are taken if fundraising reports are repeatedly missing or not prepared.

Management's Response: *It is encouraging to note the reduction in noncompliance. Training continues to be a top priority. All documentation is important and required to ensure compliance with District internal controls. Staff will continue to work with schools to reinforce training to increase the awareness of the proper fundraising documentation.*

6. Clarification Needed for Online Fundraisers

School Board Policy 2.16 – Fundraising Activities Relating to Schools and ***Bulletin #P 21-068 CFO – Online Platforms for Crowdfunding and Virtual Performances*** provide guidance for fundraising activities conducted fully or partially online. During the Fiscal Year 2021 Audits, we observed some schools that received commissions related to online fundraising but failed to obtain the principal's required preauthorization.

Our discussions with some principals found many were confused about the requirements for online fundraising. The guidelines require all fundraisers be preapproved through use of the *Fundraising Application/Recap Form (PBSD 0153)*. Staff at some schools stated they were advised this form was not required since no merchandise was being purchased or sold on-campus. Adding to the confusion was the fact the guidelines only specify crowdfunding and virtual performances, but other forms of online fundraising were used by the schools.

For example, many schools produced a school yearbook. Yearbook sales were managed completely by the online vendor and, in some cases, yearbooks were shipped directly from vendor to purchaser. The school could either receive a check for the net profit or choose to use the net profit as a credit on a future year's production.

To ensure fundraising activities are consistent with the School Board Mission and in compliance with ***School Board Policy 2.16***, all fundraisers, including those online fundraisers managed by vendors, should be preapproved by the principal and documented in the *Fundraising Application/Recap Form (PBSD 0153)*. Moreover, activity sponsors should also complete a *Sales Item Inventory Report (PBSD 0182)* even in the absence of physical inventory, such as online yearbooks sales. This process allows the principal to do a final review prior to the closeout of the fundraiser. Without this final review, there is no assurance the school received its agreed-upon portion of revenue from the vendor.

Management's Response: *The FY23 Fundraising eLearning Training for Sponsors and Principals will be updated to provide additional clarification. The Fundraising Application/Recap form (PBSD 0153) will be updated to include online sales and crowdfunding as types of sales. The Sales Item Inventory Report (PBSD 0182) will be modified to emphasize the form is a required document for the close out of every fundraiser.*

IV. LEASING OF SCHOOL FACILITIES

The School District recognizes the mutual benefits of the use of school facilities by the community and civic organizations, other government entities, and taxpayers. To meet the needs of the community while protecting the best interests of the schools, the School Board has adopted ***Policy 7.18 Community Use of School Facilities*** that governs the use of school facilities by the community. This policy provides specific leasing procedures, guidelines, and requirements.

The District uses a Computer Aided Facilities Management software program, the TRIRIGA System, to track school facility leasing activities. While the calculation of leasing charges and documentation are handled by this software, staff still needs to exercise diligence regarding *Lease Agreement* preparation, proof of liability insurance coverage, and rental charges collection and revenue distribution. Two findings were noted in the area of school facilities leasing.

7. *Lease Agreement Not Properly Signed*

The Fiscal Year 2021 Audits revealed significant improvement in this area. In seven (4%) schools, down from 26 schools, some *Lease Agreements* did not always include all the required dated signatures of the principal and lessee in a timely manner. Some leases had incomplete or missing information, such as lessee or witness signatures and dates of signatures.

Recommendation

Since Fiscal Year 2014, staff has modified the process in monitoring leases by allowing electronic signature for the principal. However, the manual signatures of lessee and witness on the hard copy of *Lease Agreement* must be obtained and kept on file prior to the use of facility by lessee. *Lease Agreements* should be executed with all the required dated signatures prior to the lessees' use of facilities.

Management's Response: *It is encouraging to note the reduction in noncompliance. At the mandatory annual lease training, staff will continue to accentuate the importance of having leases properly signed for legal compliance.*

8. *Late Payments from Lessees*

School Board Policy 7.18 states, "*Fees are to be paid by check or credit card (no cash) at least forty-eight (48) hours prior to the use of a facility.*" However, some lease arrangements at 21 (12%) schools did not receive payments before the use of facilities by lessees.

Recommendation

All rental charges should be collected 48 hours prior to lessees' use of the school facilities in accordance with ***School Board Policy 7.18***.

Management's Response: Since 2017, the School District has accepted on-line payments from Lessees to provide additional options to ensure lease payments are received forty-eight (48) hours prior to use of facilities. Staff will continue to provide training on this topic during the mandatory annual lease training as well as one-on-one training sessions with school Leasing Coordinators.

V. AFTERSCHOOL PROGRAMS

Afterschool Programs are fee based, self-supporting programs offered at 93 elementary schools. The review of Afterschool Program student records revealed the following two findings.

9. Improper Release of Students

During Fiscal Year 2021, some students were released to individuals without legible signatures on the *Parent Sign-Out Records* at six (3%) schools, down from 31 schools in 2020. Due to the illegibility of the signatures, they could not be matched to any document kept on file at the school.

Recommendation

Per the *Afterschool Programs Operational Manual* (page 1-7), Item #3 of the *Dismissal Procedures* states that “Parents/guardians or authorized persons whose legal signature is not their full name or whose signature is not legible must sign a signature card stipulating their full name and legal signature. The signature card must be kept on file for District and Early Learning Coalition audits and reviews.”

Management's Response: The FY21 Afterschool Programs Operational Manual was based on former requirements from the Florida Office of Early Learning (OEL) which stated that signature cards are required. The Afterschool Program's Operational Manual was updated in July of 2021 to reflect the current requirements outlined in the OEL provider contract, and the signature card requirement was removed. Legal Services reviewed and approved these changes. All OEL requirements were reviewed at the Afterschool Directors' Meeting in August 2021. Students are only released to individuals authorized by the parent on the Afterschool Program Registration form (PBSD 1824) or addendum. The program must verify the identification of the authorized individuals using picture identification. The requirements regarding parents signing students in and out will be reviewed again at the Afterschool Directors' Meeting in May 2022.

10. Student Records Not Properly Maintained

Registration Forms. We noted that during Fiscal Year 2021, some Afterschool Program Registration Forms at 12 schools (13%), down from 19 schools in 2020, were missing or incomplete. Missing data included parent/guardian signatures, information for custody, and students' health information.

Attendance and Parent Sign-out Records. Discrepancies were found between the *Attendance Sheets* and *Parent Sign-out Records* at 21 (23%) schools. Some parents/guardians did not sign on the *Parent Sign Out Records* and the *Attendance Sheets* indicated that the students attended the program on those days. Conversely, some parents/guardians signed the *Parent Sign Out Records*, but the *Attendance Sheets* showed the students were absent.

Recommendation

To protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released. Additionally, all records, including student *Attendance* and *Parent Sign-Out Records*, should be retained for a time period consistent with *Afterschool Programs Operational Manual* and *District Record Retention Schedule*.

Management's Response: A fiscal review is conducted for each site annually. During this review, a sample of *Afterschool Program Registration Forms (PBSD 1824)* are examined and *Sign-Out sheets* are compared to attendance sheets. Directors are notified of any discrepancies found and principals receive a copy of these reviews. This process has assisted sites in reducing the number of discrepancies and will continue to be a practice.

Additional Management's Comments: Accounting Services has been publishing a *Principal's Financial Accounting Current Tasks (P-FACT) Report* on a monthly basis, wherein the status of *Principal and staff training* are highlighted.

While District staff continue to enhance both virtual meetings and eLearning Training, the prescribed procedures must be implemented with fidelity by school staff to be effective. Training and experience on the parts of all parties, but especially the Treasurer, contribute to the success of the school's audit. Continuous training is required due to a high turnover rate in the Treasurer position.

This report is intended for providing the information of the School District to the School Board, Audit Committee, and other interested parties.

Sincerely,

Teresa Michael
Inspector General
Office of Inspector General

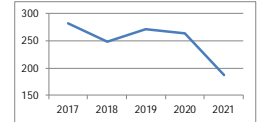
**ALL SCHOOLS
FIVE YEAR SUMMARY OF SIGNIFICANT NONCOMPLIANCES
FY 2017 – 2021 INTERNAL ACCOUNTS**

	Disbursements										Receipts										After School Programming (ASP)		Leases					Community School / Summer Camp / Safe School Programs					Other										Number of Findings
	Fiscal Management		Student Records								Fiscal Management		Student Records		Leases					Community School / Summer Camp / Safe School Programs					Other																		
	19a	19	20	18	21	22	23	23a	24	24a	26	27	38	2	4	7	8	6	5	10	30	29	32	32a	31	28	1	2	5	33	34	35	36	37	39	40	41	42					
All Schools	P-Card Related Findings	Inadequate Support for Disbursement	Disbursement Not Properly Approved	Wages/Salaries Paid From Internal Funds	Purchases From School/Employee	Disbursement Funded by Incorrect Account	Access to Drop Safe	Drop Safe Log Not Used Completely	Monies Not Deposited Timely	Collections Returned/Deleted Without Acknowledgment from Sponsor	Copy of MCR Not Maintained by Sponsor	Monies Collected Not Properly Documented	Fundraisers Not Adequately Documented	Registration / Fees Not Collected	Accounting Records Incomplete/Incorrect	Student Released Without Parent Sign-out	Student Released To Unauthorized Person	Attendance and Parent Sign-out Records Missing / Not Properly Maintained	Registration Form Not Properly Maintained	Fee Waiver Not Properly Documented	Inadequate Proof of Insurance	Lease Agreement Not Adequately Maintained	Fee Withers Not Disbursed/ Undercharged/ Rental	Leasing Fee Collections Incorrectly Distributed	Fees Collected After Use	Lease Prequalification Not Available	Fees Not Timely Transmitted To District	Fees / Registration Not Properly Collected	Registration Form Not Properly Maintained	Monies and School Checks Not Adequately Reconciled	Staff Performing Incompatible Duties	Bank Reconciliation Not Completed Timely	Bank Signature Card Not Updated	Adjustments To Records Not Properly Approved/Documented	Field Trips Not or Late Approved by Principal	Out of County Trips Not Approved by Area Superintendent	No Document Custodian Assigned for Pre-numbered Documents	Periodic Inventory Not Performed for Pre-numbered Documents					

Elementary Schools

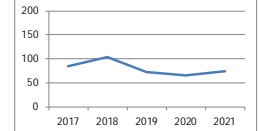
2017 - 109 Schools	8	33	6	1		11	0	26	22		1	10	45	4	6	0	0	1	6	2	2	12	1	5	12	0					1	10	0	0	0	4	6	15	23	282
2019 - 109 Schools	15	36	8	0	0	9	3	11	13	16	7	3	54	13	5	0	0	0	2	5	1	0	12	0	6	7	0				0	3	0	0	0	2	2	2	14	249
2020 - 109 Schools	7	54	9	2	0	7	3	6	13	3	9	11	40	10	1	0	14	11	14	0	2	16	1	3	11	0				0	4	0	1	1	1	1	5	11	271	
2021 - 109 Schools	9	39	5	0	0	12	0	1	6	3	0	4	44	6	5	3	31	24	19	0	1	12	0	2	10	0				0	2	0	1	0	0	2	6	17	264	
2021 - 109 Schools	7	33	8	0	0	7	1	1	9	1	7	1	18	17	2	0	6	22	12	3	0	2	0	3	2	0				2	3	0	1	0	1	0	2	16	187	

Number of Findings



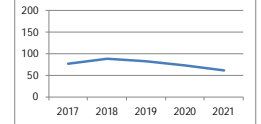
Middle Schools

2017 - 33 Schools	5	10	2	0		1	0	7	9		4	3	17								0	7	0	1	5	0	0	0	1	1	4	0	0	0	0	2	1	4	84
2018 - 33 Schools	6	14	5	0	0	4	0	1	6	4	2	2	22								0	7	0	1	10	0	3	4	2	2	1	0	0	0	0	3	1	3	103
2019 - 32 Schools	6	13	1	1	2	0	1	3	4	1	4	3	14								1	6	0	1	4	0	1	1	0	1	0	0	0	0	0	0	0	5	73
2020 - 32 Schools	2	14	1	0	0	1	1	0	2	0	0	1	16								2	6	0	0	7	0	4	2	2	0	1	0	0	0	0	0	0	4	66
2021 - 32 Schools	2	14	5	0	0	4	1	4	1	0	0	2	16								0	3	0	1	4	0	1	2	3	0	1	0	0	0	0	0	1	9	74



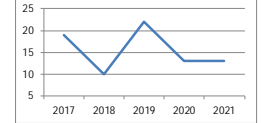
High Schools

2017 - 23 Schools	1	8	2	1		2	0	5	4		5	4	12								1	5	1	2	3	0	3	1	1	0	3	0	0	0	0	3	3	7	77
2018 - 23 Schools	4	15	0	0	0	1	0	3	8	7	1	4	17								1	6	0	1	6	0	5	1	0	1	2	0	0	0	1	1	0	2	89
2019 - 23 Schools	5	15	4	1	0	1	0	1	6	1	1	2	15								2	8	0	0	5	0	3	1	0	1	0	0	0	0	1	1	1	6	82
2020 - 23 Schools	0	18	3	0	2	2	0	1	5	2	0	1	14								1	7	1	0	7	0	0	0	0	1	0	0	0	0	1	1	3	3	73
2021 - 23 Schools	3	15	0	0	1	2	1	2	4	0	1	1	14								1	2	1	1	3	0	2	0	1	0	0	0	0	0	1	2	0	4	62



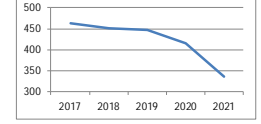
Other Schools

2017 - 10 Schools	2	2	0	0		0	0	1	1		1	0	4								0	3	0	1	1	0	0	0	0	0	0	0	0	1	0	0	1	19
2018 - 10 Schools	0	0	0	0	0	0	0	0	2	1	1	0	2								1	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	1	10
2019 - 10 Schools	0	4	1	0	0	0	0	0	1	0	4	0	1								0	2	0	0	1	0	0	0	0	0	2	0	0	0	1	3	22	
2020 - 10 Schools	2	3	0	0	0	1	0	0	0	1	0	0	3								0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	13
2021 - 10 Schools	1	3	0	0	0	0	0	0	1	0	0	0	2								1	0	0	0	1	0	0	0	0	1	1	0	0	0	0	0	2	13

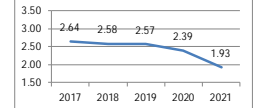


Total (avg / school)

2017 - 175 Schools (2.64 / school)	16	53	10	2	0	14	0	39	36		11	17	78	4	6	0	0	1	6	2	3	27	2	9	21	0	3	1	2	2	17	1	0	0	4	12	19	35	462
2018 - 175 Schools (2.58 / school)	25	65	13	0	0	14	3	15	29	28	11	9	95	13	5	0	0	2	5	1	2	26	0	8	24	0	8	5	2	3	6	0	0	0	3	6	3	20	451
2019 - 174 Schools (2.57 / school)	18	86	15	4	2	8	4	10	24	5	18	16	70	10	1	0	14	11	14	0	5	32	1	4	21	0	4	2	0	2	6	0	1	1	4	2	7	25	448
2020 - 174 Schools (2.39 / school)	13	74	9	0	2	16	1	2	13	6	0	6	77	6	5	3	31	24	19	0	4	26	1	2	24	0	4	2	2	1	3	0	1	0	1	3	9	26	416
2021 - 174 Schools (1.93 / school)	13	65	13	0	1	13	3	7	15	1	8	4	50	17	2	0	6	22	12	3	2	7	1	5	10	0	3	2	4	3	5	0	1	0	2	2	3	31	336



No Longer an Issue (18)																																									
Improved: (16)																																									
Need Improvement (3)																																									
Need Serious Attention: (1)																																									



This page intentionally left blank.

Elementary Schools

This page intentionally left blank

This page left intentionally blank.

**Acreage Pines Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 14200 Orange Boulevard
Loxahatchee, FL 33470

Principal:
Fiscal Year 2021: Darline Karbowski
During Audit: Darline Karbowski

Treasurer:
Fiscal Year 2021: Elizabeth Biaggi
During Audit: Elizabeth Biaggi

Afterschool Site Director:
Fiscal Year 2021: Brandon Everett
During Audit: Brandon Everett

Cash and Investments

Checking	\$ 27,232.64
Investments	
	\$ 27,232.64

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	4,813.80	812.00	390.00	1,126.88	812.00	5,550.68
Classes	3,185.77	0.00	930.84	31.99	46.56	2,240.36
Clubs	712.41	418.00	587.12	0.00	0.01	543.28
Departments	1,729.61	4.00	135.43	0.00	2.53	1,595.65
Trusts	18,672.41	156,259.28	166,061.24	1,557.72	557.72	9,870.45
General	8,970.03	11,271.43	11,511.47	1,203.66	2,501.43	7,432.22
	\$ 38,084.03	\$ 168,764.71	\$ 179,616.10	\$ 3,920.25	\$ 3,920.25	\$ 27,232.64

Acreage Pines Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**Addison Mizner Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 199 S.W. 12th Avenue
Boca Raton, FL 33486

Principal:
Fiscal Year 2021: Joshua Davidow
During Audit: Nancy Holly

Treasurer:
Fiscal Year 2021: Robin Stewart
During Audit: Susan Kyaw

Afterschool Site Director:
Fiscal Year 2021: Steve Robert
During Audit: Steve Robert

Cash and Investments

Checking	\$ 38,820.79
Investments	
	\$ 38,820.79

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	2,389.00	56.00	0.00	56.00	56.00	2,445.00
Classes	1,071.70	1,808.48	1,227.28	689.00	689.00	1,652.90
Clubs	1,035.37	0.00	0.00	0.00	0.00	1,035.37
Departments	10,533.28	2,256.79	6,657.80	1,000.00	234.12	6,898.15
Trusts	34,966.23	196,842.25	199,774.38	13,047.64	13,813.52	31,268.22
General	2,253.33	543.75	7,275.93	0.00	0.00	(4,478.85)
	\$ 52,248.91	\$ 201,507.27	\$ 214,935.39	\$ 14,792.64	\$ 14,792.64	\$ 38,820.79

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card purchases found that:

- Three disbursements totaling \$4,875.75 (#13661 for \$1,695.75, #13771 for \$1,326.10, and #13798 for \$1,853.90) did not have the required *Purchase Orders*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- Disbursement #13786 (for \$89.43) was for a staff luncheon. However, no documentation was maintained indicating the purpose and attendees of the function.
- The December 20, 2020, P-Card purchase (for \$181.48) was for a clock and a musical keepsake. However, no documentation was maintained indicating the purpose and recipient(s) of the purchases.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and related District guidelines. Specifically,

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- To ensure proper fiscal accountability, the purposes and justifications should be documented for all expenditures.

Management's Response

Concur. Meet with bookkeeper to insure that all purchases over \$1,000 have a Principal's preapproved Purchase Order. Maintain documentation regarding needed for purchases such as agenda and sign in sheet for staff food purchases. Ensure all purchases have the correction documentation indicating the purpose for the purchase.

**Allamanda Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 10300 Allamanda Drive
Palm Beach Gardens, FL 33410

Principal:
Fiscal Year 2021: Marilu Garcia
During Audit: Corey Ferrera

Treasurer:
Fiscal Year 2021: Millie Graff
During Audit: Millie Graff / Cecilia Carrion Delgado

Afterschool Site Director:
Fiscal Year 2021: Francis Grenon
During Audit: Francis Grenon

Cash and Investments

Checking	\$ 36,571.51
Investments	
	\$ 36,571.51

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	1,222.81	0.00	483.74	0.00	0.00	739.07
Classes	2,751.44	0.00	(194.00)	0.00	0.00	2,945.44
Clubs	94.12	0.00	0.00	0.00	0.00	94.12
Departments	1,393.56	1,435.00	1,695.81	0.00	0.00	1,132.75
Trusts	24,116.08	115,742.12	112,333.60	0.00	0.00	27,524.60
General	4,618.67	634.88	1,118.02	168.00	168.00	4,135.53
	\$ 34,196.68	\$ 117,812.00	\$ 115,437.17	\$ 168.00	\$ 168.00	\$ 36,571.51

Allamanda Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**Banyan Creek Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 4243 Sabal Lake Drive
Delray Beach, FL 33445

Principal:
Fiscal Year 2021: Gerald Riopelle
During Audit: Gerald Riopelle

Treasurer:
Fiscal Year 2021: Janie Ochacher
During Audit: Janie Ochacher

Afterschool Site Director:
Fiscal Year 2021: Emma Stoll
During Audit: Emma Stoll

Cash and Investments

Checking	\$ 66,484.04
Investments	
	\$ 66,484.04

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	\$0.00	200.00	0.00	0.00	0.00	200.00
Classes	7,704.50	1,323.00	1,454.33	1,577.15	2,174.00	6,976.32
Clubs	15,461.82	5,305.38	18.00	0.00	6,103.99	14,645.21
Departments	1,845.72	719.00	877.82	15.00	0.00	1,701.90
Trusts	38,498.08	175,085.15	182,321.16	2,473.00	2,588.00	31,147.07
General	6,212.96	590.17	1,790.43	6,815.84	15.00	11,813.54
	\$ 69,723.08	\$ 183,222.70	\$ 186,461.74	\$ 10,880.99	\$ 10,880.99	\$ 66,484.04

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The *Sales Item Inventory Report (SIIR)* for Yearbook Sales (Account # 4-1652.00) did not include information for all yearbooks sold. Specifically, the SIIR included only the 17 books sold on campus; but not the 243 books sold online via the vendor's website, items given away, and ending inventory. In addition, as of September 3, 2021, the school had not received the commission check from the vendor for the online sales. Subsequent to the audit, the school contacted the vendor and received the \$3,009.85 commission check on September 14, 2021.
- The sales activities for the Yearbook Sales were recorded in the primary account of the Yearbook Club (Account # 4-1652.00), instead of a separate decimalized account for sales.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically,

- To ensure proper fiscal accountability, the *Sales Item Inventory Report* should be accurately completed with all needed information. Accurate *Sales Item Inventory Report* should assist staff in (1) reconciling sales revenues and (2) tracking of items purchased, given away, or remaining in inventory.
- To assist the school in evaluating and monitoring the performance of individual fundraisers, a separate decimalized account should be established for each fundraiser. The fundraiser account should include all the needed and accurate financial information.

Management's Response

Concur. Discussions with Bookkeeper to monitor accuracy of information. New yearbook sponsor was informed of issue and will ensure that inventory will be completed properly.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that:

- The Child Custody Section (Questions A-D) of the *Registration Form* for one of the five sample students was not completed with any of the required information.
- As of June 30, 2021, the Afterschool Program had an accounts receivable balance of \$19,456.16 from 83 parent accounts. Moreover, \$18,667.11 (or 96%) of the balance was past due for more than 90 days.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the *Afterschool Programs Operational Manual*. Specifically,

- To protect the welfare and health of students, the *Afterschool Programs Registration Form* for each student should be completed with all the required information and signed by the parent/guardian.
- Afterschool is a self-supporting program funded by user fees. To ensure fiscal accountability, all program fees, including registration fees, should be collected in accordance with the District's approved *Rate Schedule*. Moreover, *Afterschool Programs Operational Manual* requires that "Afterschool fees must be paid in advance and collected by the dates outlined on the schedule."
- To enhance the integrity of the financial records, accounts receivable information for students who are not enrolled in the program for the current year should be revisited. The accounts receivable information for former students should be removed from the database and the information transferred to the student obligation list.

Management's Response

Concur. Discussion with Aftercare Director regarding better monitoring and retrieval of past due funds. Better tracking of notices to families with past due accounts. Families with any past due accounts were required to settle their account prior to being able to join the program.

**Barton Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 1700 Barton Road
Lake Worth, FL 33460

Principal:
Fiscal Year 2021: Denise Sanon
During Audit: Denise Sanon

Treasurer:
Fiscal Year 2021: Diane Witherspoon
During Audit: Diane Witherspoon

Cash and Investments

Checking	\$ 12,239.19
Investments	
	\$ 12,239.19

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	\$0.00	0.00	0.00	0.00	0.00	0.00
Classes	1,673.57	0.00	(557.00)	0.00	0.00	2,230.57
Clubs	86.49	0.00	0.00	0.00	0.00	86.49
Departments	815.90	0.00	0.00	0.00	0.00	815.90
Trusts	19,701.84	27,637.67	41,898.57	0.00	262.26	5,178.68
General	4,486.50	3,717.80	4,539.01	262.26	0.00	3,927.55
	\$ 26,764.30	\$ 31,355.47	\$ 45,880.58	\$ 262.26	\$ 262.26	\$ 12,239.19

Barton Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**Beacon Cove Intermediate School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 150 School House Road
Jupiter, FL 33458

Principal:
Fiscal Year 2021: Pamela Buckman
During Audit: Pamela Buckman

Treasurer:
Fiscal Year 2021: Cathy Steveson
During Audit: Crystal Taher

Afterschool Site Director:
Fiscal Year 2021: Jane Winters
During Audit: Jane Winters

Cash and Investments

Checking	\$ 82,453.48
Investments	
	\$ 82,453.48

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	21,277.75	3,428.69	1,877.79	1,016.00	1,016.00	22,828.65
Classes	623.19	20,080.21	18,446.89	1,478.83	3,735.34	0.00
Clubs	8,375.17	890.00	1,768.63	0.00	0.00	7,496.54
Departments	17,086.35	3,926.59	3,898.84	2,040.63	1,944.29	17,210.44
Trusts	14,726.67	194,585.17	189,088.42	737.57	726.60	20,234.39
General	9,743.43	5,284.37	2,493.54	6,915.08	4,765.88	14,683.46
	\$ 71,832.56	\$ 228,195.03	\$ 217,574.11	\$ 12,188.11	\$ 12,188.11	\$ 82,453.48

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the sponsor, instead of the Principal, signed the contract for the Virtual Art Show fundraiser (Account #5-0100.01).

Recommendation

All contracts should be approved by the Principal as required by School Board Policy 6.14(4), which states “the School Board has delegated limited authority to ... School Principals relating to the purchase of commodities and contractual services ...” and “No person, unless specifically authorized to purchase commodities or contractual services under School Board policies, may make any purchase or enter into any contract involving the use of school or School District funds.”

Management’s Response

Concur. Met with individual to discuss and review protocols. This will continue to be communicated as staff and schedule fundraiser events. The confusion came about due to the online fundraiser. She did not realize she was signing a contract when reserving the date. This has been explained and will be monitored going forward.

**Belle Glade Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 500 N.W. Avenue "L"
Belle Glade, FL 33430

Principal:
Fiscal Year 2021: Robera Walker-Thompson
During Audit: Robera Walker-Thompson

Treasurer:
Fiscal Year 2021: Tawanna Walker
During Audit: Tawanna Walker

Cash and Investments

Checking	\$ 23,878.30
Investments	
	\$ 23,878.30

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	2,499.24	0.00	0.00	0.00	0.00	2,499.24
Classes	4,690.07	840.00	1,373.44	0.00	0.00	4,156.63
Clubs	2,906.13	500.00	714.20	600.00	600.00	2,691.93
Departments	1,001.96	37.00	0.00	0.00	1,001.96	37.00
Trusts	13,325.63	2,080.27	2,211.59	600.00	600.00	13,194.31
General	1,355.60	1,613.00	2,671.37	1,001.96	0.00	1,299.19
	\$ 25,778.63	\$ 5,070.27	\$ 6,970.60	\$ 2,201.96	\$ 2,201.96	\$ 23,878.30

DEPOSIT OF MONIES

Finding

The review of the money collection process at the school revealed that none of the sponsors attached the *Official Receipts* to the yellow copies of the MCRs when submitting these documents to the school secretary for record retention at the end of the school year.

Recommendation

As required by the *Sponsor's Checklist of Responsibilities* in the *Internal Accounts Manual, Chapter 7*, Teacher/sponsors should “*compare the yellow copy of the MCR against the official receipt to confirm that funds were properly credited to the school's accounting records.*”

Management's Response

Concur. The school secretary will ensure white computer generated receipts are collected and filed with yellow MCR.

Belvedere Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 3000 Parker Avenue
 West Palm Beach, FL 33405

Principal:
 Fiscal Year 2021: Amy Lopez
 During Audit: Amy Lopez

Treasurer:
 Fiscal Year 2021: Adis Garcia
 During Audit: Adis Garcia

Afterschool Site Director:
 Fiscal Year 2021: Ljana Farmer
 During Audit: Ljana Farmer

Cash and Investments

Checking	\$ 14,990.65
Investments	
	\$ 14,990.65

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	0.00	765.00	1,550.00	885.00	0.00	100.00
Clubs	0.00	0.00	0.00	0.00	0.00	0.00
Departments	644.51	0.00	611.21	0.00	0.00	33.30
Trusts	39,106.61	45,448.01	71,193.37	0.00	1,034.11	12,327.14
General	3,338.93	619.48	1,577.31	1,034.11	885.00	2,530.21
	\$ 43,090.05	\$ 46,832.49	\$ 74,931.89	\$ 1,919.11	\$ 1,919.11	\$ 14,990.65

Belvedere Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

Benoist Farms Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 1765 Benoist Farms Road
 West Palm Beach, FL 33411

Principal:
 Fiscal Year 2021: Ruthann Miller
 During Audit: Ruthann Miller

Treasurer:
 Fiscal Year 2021: Robin McLaughlin
 During Audit: Robin McLaughlin

Afterschool Site Director:
 Fiscal Year 2021: Derricka Williamson
 During Audit: Derricka Williamson

Cash and Investments

Checking	\$ 10,087.96
Investments	
	\$ 10,087.96

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	63.07	0.00	0.00	0.00	0.00	63.07
Classes	75.00	0.00	0.00	0.00	0.00	75.00
Clubs	578.26	0.00	148.50	0.00	0.00	429.76
Departments	128.30	41.55	0.00	0.00	0.00	169.85
Trusts	8,164.65	41,122.12	40,809.91	250.00	250.00	8,476.86
General	(\$ 358.18)	3,376.27	2,144.67	0.00	0.00	873.42
	\$ 8,651.10	\$ 44,539.94	\$ 43,103.08	\$ 250.00	\$ 250.00	\$ 10,087.96

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that:

- *Lease Agreement* #1009 was not signed off by the Principal until 8 days after the leasehold period had begun. Additionally, the witnesses and lessees signatures for three *Lease Agreements* (#1003, #1005, and #1009) were dated with month and year only instead of a complete date.
- Leasing charges for three *Lease Agreements* (#1003, #1005, and #1009) were not always collected prior to the use of facilities. Delays ranged from two to 15 days.

Recommendation

Leasing of school facilities should be administered in accordance with *School Board Policy 7.18* and related District guidelines. Specifically,

- To ensure *Lease Agreements* are legally enforceable, they should be executed with all the required signatures and complete dates prior to the use of facilities by lessees.
- *School Board Policy 7.18*, requires that leasing charges “are to be paid by check or credit card (no cash) at least forty-eight (48) hours **prior to** the use of a facility.”

Management’s Response

Concur. Leases will be collected one week prior to the first event start date. The Lessee has been informed to include the month/date/year when signing the lease.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that:

- *Parent Sign Out Records* for one student were missing for March and April 2021.
- There were discrepancies between *Attendance Sheets* and *Parent Sign Out Records* during October 2020 and April 2021. The parents/guardians for three students did not record the pickup dates and times for eleven days on the *Parent Sign Out Records*. However, the *Attendance Sheets* indicated that the students attended the program on those days.
- The Child Custody Section (Questions A-D) of the *Registration Form* for one of the five sample students was not completed with any of the required information.

Benoist Farms Elementary School
Management Letter
Year Ended June 30, 2021

- As of June 30, 2021, the Afterschool Program had an accounts receivable balance of \$14,658.88 from 142 parent accounts. Moreover, \$14,538.88 (or 99%) of the balance was from accounts marked inactive, some dating back as early as 2015.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the *Afterschool Programs Operational Manual*. Specifically,

- All records, including student attendance and parent sign-out records, should be retained for a time period consistent with *Afterschool Programs Operational Manual* and *District Record Retention Schedule*.
- To protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released.
- The *Afterschool Programs Registration Form* for each student should be completed with all the required information and signed by the parent/guardian.
- Afterschool is a self-supporting program funded by user fees. To ensure fiscal accountability, all program fees, including registration fees, should be collected in accordance with the District's approved *Rate Schedule*. Moreover, *Afterschool Programs Operational Manual* requires that "Afterschool fees must be paid in advance and collected by the dates outlined on the schedule."
- To enhance the integrity of the financial records, accounts receivable information for students who are not enrolled in the program for the current year should be revisited. The accounts receivable information for former students should be removed from the database and the information transferred to the student obligation list.

Management's Response

Concur. New Aftercare Director receiving additional training for her role. In regards to the \$14,538.88, this was documented in the past; there was an investigation that was resolved based on investigation findings.

**Berkshire Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 1060 South Kirk Road
West Palm Beach, FL 33406

Principal:
Fiscal Year 2021: Diana Perez
During Audit: Diana Perez

Treasurer:
Fiscal Year 2021: Brezeida Lora
During Audit: Brezeida Lora

Afterschool Site Director:
Fiscal Year 2021: Carissa Garnett
During Audit: Carissa Garnett

Cash and Investments

Checking	\$ 42,642.01
Investments	
	\$ 42,642.01

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	1,794.57	7,511.00	7,665.64	0.00	0.00	1,639.93
Classes	10,052.95	0.00	2,017.22	0.00	0.00	8,035.73
Clubs	1,593.06	0.00	0.00	0.00	1,100.67	492.39
Departments	11,336.77	4,069.70	9,936.00	0.00	0.00	5,470.47
Trusts	23,483.31	240,227.87	239,176.10	58.58	192.30	24,401.36
General	1,590.20	3,181.46	3,403.92	4,090.39	2,856.00	2,602.13
	\$ 49,850.86	\$ 254,990.03	\$ 262,198.88	\$ 4,148.97	\$ 4,148.97	\$ 42,642.01

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the *Sales Item Inventory Report* for the Sale School Store (Account #7-0100.01) had the following exceptions:

- T-shirts were sold online for \$9 each and at school for \$10 each. However, only one selling price of \$10 was listed on the *Report*.
- In lieu of the sales revenues collected during the year, the resale value of ending inventory on hand was incorrectly recorded in Column 8 (Total Item Sales) on the *Report*.
- The *Report* was signed by the sponsor and pre-approved by the Principal at the start of the sales activity. Apparently, the Principal did not review and approve the *Report* at the end of the sales.

Recommendation

Fundraisers should be administered in accordance with ***School Board Policy 2.16*** and the related District guidelines. Specifically, *Sales Item Inventory Reports* should be completed accurately with all the required information. Accurate Sales Item Inventory Reports should assist staff in (1) reconciling sales revenues and (2) tracking items purchased, given-away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be investigated and resolved accordingly.

Management's Response

Concur. Online T-shirt sales were not discussed and will no longer be sold online due to fees. Ensure all Sales Item Inventory Reports are viewed by Principal before and after all sales.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program found that the *Parent Sign Out Sheet* for one student was missing for the month of April 2021.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and ***Afterschool Programs Operational Manual***. Specifically all records, including student attendance and parent sign-out records, should be retained for a time period consistent with ***Afterschool Programs Operational Manual*** and ***District Record Retention Schedule***.

Berkshire Elementary School
Management Letter
Year Ended June 30, 2021

Management's Response

Concur. Ensure parent signatures are obtained daily at dismissal.

Binks Forest Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 15101 Bent Creek Road
Wellington, FL 33414

Principal:
Fiscal Year 2021: Michella Levy
During Audit: Michella Levy

Treasurer:
Fiscal Year 2021: Tracey Coleman
During Audit: Diana Acosta

Afterschool Site Director:
Fiscal Year 2021: Amanda Tiefenthaler
During Audit: Amanda Tiefenthaler

Cash and Investments

Checking	\$ 153,253.96
Investments	
	\$ 153,253.96

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	2,427.05	1,073.00	761.26	250.00	0.00	2,988.79
Classes	35,169.93	14,605.00	37,076.86	26,502.04	13,128.16	26,071.95
Clubs	3,487.57	824.15	622.30	742.43	742.43	3,689.42
Departments	37,109.16	10,071.87	15,126.17	1,625.00	14,386.17	19,293.69
Trusts	71,018.81	366,902.49	344,901.52	4,818.91	19,831.67	78,007.02
General	(31.53)	16,334.74	7,250.17	19,470.44	5,320.39	23,203.09
	\$ 149,180.99	\$ 409,811.25	\$ 405,738.28	\$ 53,408.82	\$ 53,408.82	\$ 153,253.96

SAFEGUARDING OF SCHOOL ASSETS

Finding

During the audit, we noted that 19 blank *School Checks* (#s 16131 through 16149) were stored in an unlocked cabinet inside the treasurer's office. Access to the office was not restricted while the treasurer was away.

Recommendation

To ensure school assets are safeguarded properly, school checks should be stored in a restricted location, such as a locked cabinet or the drop-safe.

Management's Response

Concur. I make sure all blank checks are locked in the cabinet at all the times.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The *Purchase Order* for Disbursement #16013 (for \$1,964.30) was not approved by the Principal until 39 days after the invoice date. A preapproved *Purchase Order* is required for all purchases in excess of \$1,000.

Recommendation

Pursuant to the District's *Purchasing Manual* and *Internal Accounts Manual*, all Internal Funds purchases require (1) the Principal's approval prior to the purchase; and (2) a *Purchase Order* should be issued for purchases in excess of \$1,000.

Management's Response

Concur. This was an error from the past bookkeeper. We will follow the Purchasing rules.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that *Lease Agreement #1007* had the following exceptions:

- The *Lease Agreement* was neither signed by the lessee and a witness nor approved by the Principal until 114 days after the leasehold period began.

Binks Forest Elementary School
Management Letter
Year Ended June 30, 2021

- Leasing charges were not collected prior to the use of facilities. Facilities were used by the lessee during January 19 through March 9, 2021. However, the rental income of \$391.92 was not collected until January 26, 2021; seven days after the leasehold period began

Recommendation

Leasing of school facilities should be administered in accordance with *School Board Policy 7.18* and related District guidelines. Specifically,

- To ensure *Lease Agreements* are legally enforceable, they should be executed with all the required signatures prior to the use of facilities by lessees and properly witnessed.
- *School Board Policy 7.18*, requires that leasing charges “*are to be paid by check or credit card (no cash) at least forty-eight (48) hours prior to the use of a facility.*”

Management’s Response

Concur. This was an error from the past bookkeeper. New Bookkeeper has taken all Leasing training.

**Boca Raton Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 103 S.W. 1st Avenue
Boca Raton, FL 33432

Principal:
Fiscal Year 2021: Renee Elfe
During Audit: Renee Elfe

Treasurer:
Fiscal Year 2021: Alexandra Westgate-Durette
During Audit: Alexandra Westgate-Durette

Afterschool Site Director:
Fiscal Year 2021: Amber Kline
During Audit: Amber Kline

Cash and Investments

Checking	\$ 18,654.70
Investments	
	\$ 18,654.70

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	119.06	0.00	0.00	0.00	0.00	119.06
Classes	599.38	0.00	39.99	4.49	563.88	0.00
Clubs	\$0.00	0.00	0.00	0.00	0.00	0.00
Departments	1,651.58	71.34	0.00	0.00	63.57	1,659.35
Trusts	11,508.25	58,163.55	57,439.42	1,525.00	1,705.00	12,052.38
General	230.94	5,230.45	1,440.44	802.96	0.00	4,823.91
	\$ 14,109.21	\$ 63,465.34	\$ 58,919.85	\$ 2,332.45	\$ 2,332.45	\$ 18,654.70

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that as of June 30, 2021, the Afterschool Program had an accounts receivable balance of \$12,030.95 from 92 parent accounts. Moreover, \$10,615.66 (or 89%) of the balance was past due from inactive accounts.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the *Afterschool Programs Operational Manual*. Specifically,

- The Afterschool Program is a self-sufficient program funded by user fees. To ensure proper fiscal accountability and as required by the *Afterschool Programs Operational Manual*, "*Afterschool fees must be paid in advance and collected by the dates outlined on the fee schedule.*"
- To enhance the integrity of the financial records, information for students who are not enrolled in the program for the current year should be revisited. The Afterschool Department should consider removing them from the database.

Management's Response

I have met with the SACC director to ensure fees are paid in advance and by dates outlined.

Calusa Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 2051 Clint Moore Road
 Boca Raton, FL 33496

Principal:
 Fiscal Year 2021: Dianne Rivelli-Schreiber
 During Audit: Dianne Rivelli-Schreiber

Treasurer:
 Fiscal Year 2021: Lynda Kramer
 During Audit: Lynda Kramer

Afterschool Site Director:
 Fiscal Year 2021: Laurie Helfman
 During Audit: Laurie Helfman

Cash and Investments

Checking	\$ 62,428.86
Investments	
	\$ 62,428.86
	\$ 62,428.86

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	3,130.67	477.07	2,300.90	0.00	0.00	1,306.84
Classes	19,854.94	15,793.64	26,733.95	8,373.21	16,695.98	591.86
Clubs	2,267.89	0.00	92.57	0.00	6.55	2,168.77
Departments	25,882.39	1,794.95	2,838.13	1,182.42	667.70	25,353.93
Trusts	18,826.73	282,978.97	280,188.48	4,967.91	5,210.45	21,374.68
General	16,479.52	25,691.39	38,595.27	13,134.90	5,077.76	11,632.78
	\$ 86,442.14	\$ 326,736.02	\$ 350,749.30	\$ 27,658.44	\$ 27,658.44	\$ 62,428.86

AFTERSCHOOL PROGRAM

Finding

The review of sample Afterschool Program records found that the parents/guardians for two students did not sign on the *Parent Sign Out Records* for October 13 and December 15, 2020, and the *Attendance Sheets* indicated that those students attended the program on those days.

Recommendation

To protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released.

Management's Response

Concur. Due to COVID 19 social distancing we used Curb Smart (electronic signatures) and parents signed out electronically and the date was added on the sign out. Trying to keep all safe distance the parent skipped the signing.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that the school did not maintain a *Prenumbered Document Inventory Register (PBSD 0160)* for the *School Checks* after March 2021. In addition, one voided check was not retained on file and not listed on the *Prenumbered Document Inventory Register*.

Recommendation

To ensure proper fiscal controls and accountability, and as required by *Chapter 27 of the Internal Accounts Manual*, the Document Custodian should account for each prenumbered document, including *School Checks*, through the use of the *Prenumbered Document Inventory Register (PBSD 0160)* to confirm the periodic inventory of the forms.

Management's Response

Concur. Transition from one Document Custodian to another. Documents are now up to date. One voided check #15303 not included and we understand the importance of obtaining/securing these on file.

Cholee Lake Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 6680 Dillman Road
 Greenacres, FL 33413

Principal:
 Fiscal Year 2021: Marline Campbell
 During Audit: Marline Campbell

Treasurer:
 Fiscal Year 2021: LaSonya Martin
 During Audit: LaSonya Martin

Afterschool Site Director:
 Fiscal Year 2021: Joycelyn Cardona
 During Audit: Joycelyn Cardona

Cash and Investments

Checking	\$ 35,718.38
Investments	
	\$ 35,718.38

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	3,562.33	0.00	0.00	0.00	0.00	3,562.33
Classes	24,514.00	600.00	8,712.08	0.00	0.00	16,401.92
Clubs	2,204.13	138.00	40.10	0.00	90.00	2,212.03
Departments	3,954.37	9,740.55	9,738.52	43.15	604.89	3,394.66
Trusts	11,542.41	47,730.13	48,486.80	46.71	46.71	10,785.74
General	(914.48)	265.66	641.22	684.74	33.00	(638.30)
	\$ 44,862.76	\$ 58,474.34	\$ 67,618.72	\$ 774.60	\$ 774.60	\$ 35,718.38

DOCUMENTATION FOR DISBURSEMENTS

Finding

The *Purchase Order* for Disbursement #5734 (for \$1,255.95) was not approved by the Principal until 13 days after the invoice date.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically, all purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.

Management's Response

Concur. Discussed with Treasurer and Sponsors. Continued plan to correct this finding is in place.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that:

- The *Afterschool Program Registration Form* for one sample student was missing. Due to the lack of documentation, we were unable to determine whether the student was released only to the authorized person(s) listed on the *Registration Form*.
- One of the five sample students reviewed was released to individual(s) without legible signatures seven times during March 2021. Due to the illegibility of the signatures, they could not be matched to any document kept on file at the school.
- Parent sign-out records for one student was missing for November 2020.
- There were discrepancies between *Attendance Sheets* and *Parent Sign Out Sheets* during November 2020 and March 2021.
 - The parents/guardians for two students signed the *Parent Sign Out Sheet* for three days during November 2020. However, the *Attendance Sheets* did not indicate whether the students were absent or present.
 - The parents/guardians for three students did not sign on the *Parent Sign Out Sheets* for nine days, and the *Attendance Sheets* indicated that the students attended the program on those days.

Cholee Lake Elementary School
Management Letter
Year Ended June 30, 2021

- The parent/guardian for one student signed the *Parent Sign Out Sheet* for one day during March 2021. However, the *Attendance Sheet* shows the student was absent.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the *Afterschool Programs Operational Manual*. Specifically,

- All records, including student registration, attendance and parent sign-out records, should be retained for a time period consistent with *Afterschool Programs Operational Manual* and *District Record Retention Schedule*.
- To protect the safety of students, students should only be released to authorized persons, and signature of the authorized person must be obtained before the student is released.

Management's Response

Registration is attached. Director knows the parent signature. Robust actions are in place for signing in and out as well as for registrations and signature cards. For findings with student absent and signing in/out. The reactionary actions taken due to COVID contribute to some situations with touching and signing.

Citrus Cove Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 8400 Lawrence Road
 Boynton Beach, FL 33436

Principal:
 Fiscal Year 2021: Natalie Cromwell
 During Audit: Natalie Cromwell

Treasurer:
 Fiscal Year 2021: Cara Monteith
 During Audit: Cara Monteith

Afterschool Site Director:
 Fiscal Year 2021: Shelia Ross
 During Audit: Shelia Ross

Cash and Investments

Checking	\$ 68,152.94
Investments	
	\$ 68,152.94

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	5,195.29	1,185.42	3,061.60	879.89	879.89	3,319.11
Classes	\$0.00	5,149.03	4,151.72	383.00	1,290.01	90.30
Clubs	7,898.79	0.00	(270.00)	200.00	200.00	8,168.79
Departments	6,201.80	474.89	2,211.95	0.00	0.00	4,464.74
Trusts	95,169.58	274,648.78	328,455.54	1,867.36	1,867.36	41,362.82
General	23,428.93	5,914.87	19,503.63	1,814.70	907.69	10,747.18
	\$ 137,894.39	\$ 287,372.99	\$ 357,114.44	\$ 5,144.95	\$ 5,144.95	\$ 68,152.94

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card purchases found that:

- Four disbursements totaling \$6,384.02 (#13722 for \$1,185.50, #13735 for \$1,681.02, #13765 for \$1,589, and #13831 for \$1,928.50) did not have the required *Purchase Orders*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- The *Purchase Order* for Disbursement #13861 (for \$1,292.41) was not approved by the Principal until two days after the invoice date.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and related District guidelines. Specifically,

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- Pursuant to the District's *Purchasing Manual* and *Internal Accounts Manual*, all Internal Funds purchases require (1) the Principal's approval prior to the purchase, and (2) a *Purchase Order* should be issued for purchases in excess of \$1,000.

Management's Response

Concur. From the date of this audit moving forward, any purchases over \$1,000 will have a purchase order assigned. Principal and bookkeeper met to discuss this matter.

AFTERSCHOOL PROGRAM

Finding

As of June 30, 2021, the Afterschool Program had an accounts receivable balance of \$4,470.96 from 50 parent accounts. Moreover, \$3,937.56 (or 88%) of the balance was greater than 90 days old.

Recommendation

To enhance the integrity of the financial records, accounts receivable information for students who are not enrolled in the program for the current year should be revisited. The Afterschool Department should consider removing them from the database and transferring the information to the student obligation list.

Citrus Cove Elementary School
Management Letter
Year Ended June 30, 2021

Management's Response

Concur. Per your recommendation past due accounts have been removed, however, our end of the year balance is \$333 which is below 10%.

Additional Comments

Thank you for your feedback, we will be sure to correct both of these issues for the future.

C. O. Taylor/Kirklane Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 4200 Purdy Lane
Palm Springs, FL 33461

Principal:
Fiscal Year 2021: Patricia Lucas
During Audit: Patricia Lucas

Treasurer:
Fiscal Year 2021: Raysa Serpa
During Audit: Raysa Serpa

Afterschool Site Director:
Fiscal Year 2021: Candace Dixon
During Audit: Candace Dixon

Cash and Investments

Checking	\$ 40,690.76
Investments	
	\$ 40,690.76

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	1,596.75	0.00	200.00	0.00	396.75	1,000.00
Classes	19,892.27	974.00	2,646.59	224.89	1,107.04	17,337.53
Clubs	2,153.46	0.00	0.00	0.00	93.53	2,059.93
Departments	12,224.58	11,735.89	15,913.86	1,077.52	2,538.68	6,585.45
Trusts	23,470.08	130,407.00	138,638.56	1,261.72	1,261.72	15,238.52
General	(\$ 2,995.27)	6,001.40	7,370.39	3,906.50	1,072.91	(1,530.67)
	\$ 56,341.87	\$ 149,118.29	\$ 164,769.40	\$ 6,470.63	\$ 6,470.63	\$ 40,690.76

C.O. Taylor/Kirklane Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

Coral Reef Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 6151 Hagen Ranch Road
 Lake Worth, FL 33467

Principal:
 Fiscal Year 2021: Bobbi Moretto
 During Audit: Bobbi Moretto

Treasurer:
 Fiscal Year 2021: Raysa Navarro
 During Audit: Raysa Navarro

Afterschool Site Director:
 Fiscal Year 2021: Stephanie Llewelyn
 During Audit: Stephanie Llewelyn

Cash and Investments

Checking	\$ 31,512.64
Investments	
	\$ 31,512.64

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	159.72	0.00	0.00	0.00	159.72	0.00
Classes	7,781.31	235.00	2,742.15	0.00	4,306.38	967.78
Clubs	3,337.10	1,839.40	2,457.87	0.00	0.00	2,718.63
Departments	2,863.35	94.49	2,703.76	0.00	159.59	94.49
Trusts	39,668.16	200,509.56	218,983.46	0.00	0.00	21,194.26
General	(0.59)	5,938.80	4,026.42	8,598.24	3,972.55	6,537.48
	\$ 53,809.05	\$ 208,617.25	\$ 230,913.66	\$ 8,598.24	\$ 8,598.24	\$ 31,512.64

Coral Reef Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**Coral Sunset Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 22400 Hammock Street
Boca Raton, FL 33428

Principal:
Fiscal Year 2021: Danielle Garcia
During Audit: Shanda Garvin-Shaw

Treasurer:
Fiscal Year 2021: Narmin Mankarious
During Audit: Narmin Mankarious

Afterschool Site Director:
Fiscal Year 2021: Evelyn Garcia
During Audit: Evelyn Garcia

Cash and Investments

Checking	\$ 59,943.35
Investments	
	\$ 59,943.35

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	2,797.24	0.00	0.00	201.01	1,998.25	1,000.00
Classes	3.48	5,175.12	1,558.59	29.39	2,266.48	1,382.92
Clubs	1,329.13	0.00	306.21	0.00	0.00	1,022.92
Departments	8,831.68	580.16	723.79	502.30	5,004.13	4,186.22
Trusts	45,890.99	171,624.45	175,256.63	8,825.62	9,939.01	41,145.42
General	7,336.17	14,160.94	19,940.79	9,668.94	19.39	11,205.87
	\$ 66,188.69	\$ 191,540.67	\$ 197,786.01	\$ 19,227.26	\$ 19,227.26	\$ 59,943.35

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample P-Card purchases found that a November 12, 2020 P-Card purchase (for \$374.85) was for purchase of 15 charcuterie [deli] platters. However, no documentation was maintained indicating the educational or business purpose and recipient(s) of the purchases.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and related District guidelines. Specifically, to ensure proper fiscal accountability, the purposes and justifications should be documented for all expenditures.

Management's Response

Concur. We will make shire that we follow all guidelines regarding our budget.

PRENUMBERED DOCUMENTS

Finding

The review of controls in prenumbered documents found the school did not properly maintain the *Prenumbered Document Inventory Registers (PBSD 0160)* for *School Checks*. Although the *Register* was completed, it was not initialed and dated by the document custodian from January 2021 through April 2021, indicating verification of the inventory.

Recommendation

To ensure proper fiscal accountability and as required by Chapter 27 of the Internal Accounts Manual, the Document Custodian should account for each prenumbered document, including School Checks and Prenumbered Receipts, *through the use of the Prenumbered Document Inventory Register (PBSD 0160)*. Periodic inventory check of the forms should be performed by the custodian.

Management's Response

Concur.

Additional Comments

I was not the Principal for the FY21 year but I will make certain that that concern does not happen again.

**Crosspointe Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 3015 South Congress Avenue
Boynton Beach, FL 33426

Principal:
Fiscal Year 2021: Annemarie Giddings-Dilbert
During Audit: Annemarie Giddings-Dilbert

Treasurer:
Fiscal Year 2021: Fabiola Debisingh
During Audit: Fabiola Debisingh

Afterschool Site Director:
Fiscal Year 2021: Abeer Khalfa Majdalawi
During Audit: Abeer Khalfa Majdalawi

Cash and Investments

Checking	\$ 72,249.23
Investments	
	\$ 72,249.23

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	123.81	24.00	0.00	0.00	0.00	147.81
Classes	9,896.95	1,684.95	2,745.06	474.05	5,597.02	3,713.87
Clubs	415.72	872.30	717.41	327.30	327.30	570.61
Departments	257.70	0.00	0.00	0.00	0.00	257.70
Trusts	33,666.71	116,490.73	92,641.28	11,098.41	14,443.97	54,170.60
General	4,919.75	4,544.33	4,543.97	8,908.53	440.00	13,388.64
	\$ 49,280.64	\$ 123,616.31	\$ 100,647.72	\$ 20,808.29	\$ 20,808.29	\$ 72,249.23

Crosspointe Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

Crystal Lakes Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 6050 Gateway Boulevard
 Boynton Beach, FL 33437

Principal:
 Fiscal Year 2021: Laura Green
 During Audit: Laura Green

Treasurer:
 Fiscal Year 2021: Kim June
 During Audit: Kim June

Afterschool Site Director:
 Fiscal Year 2021: Michelle Soto
 During Audit: Michelle Soto

Cash and Investments

Checking	\$ 40,698.66
Investments	
	\$ 40,698.66

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	2,239.44	0.00	20.98	0.00	0.00	2,218.46
Classes	\$0.00	999.00	1,272.66	2,807.05	2,533.39	0.00
Clubs	1,298.54	86.34	159.67	0.00	0.00	1,225.21
Departments	3,196.87	0.00	466.00	0.00	0.00	2,730.87
Trusts	37,370.92	294,933.21	301,782.59	4,315.15	6,415.15	28,421.54
General	12,148.75	36,689.98	44,562.49	37,470.14	35,643.80	6,102.58
	\$ 56,254.52	\$ 332,708.53	\$ 348,264.39	\$ 44,592.34	\$ 44,592.34	\$ 40,698.66

DEPOSIT OF MONIES

Finding

The review of money collection process and sample *Monies Collected Reports* (MCRs) at the school found that some of the sponsors did not turn in the yellow copies of the MCRs at the year-end, along with the computerized receipts. Moreover, staff were instructed to submit their yellow copies to the Team Leaders instead the school secretary, and the Afterschool Site Director retained the program's copies. Subsequent to the audit, the school collected the yellow copies of the MCRs that were still in possession of the teachers.

Recommendation

As required by *Internal Accounts Manual, Chapter 7's Record Retention Requirements*, "Teacher/sponsors should submit their yellow copies of the MCR and computerized receipts to the School Secretary..."

Management's Response

Due to COVID teachers had the option to turn into team leaders who turned them directly to the secretary or to turn them directly to secretary. This was a solution to extra exposure to staff.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card purchases found that Disbursement #12596 (for \$1,129.47) and an October 14, 2020, P-Card transaction (for \$567.06) included sales tax totaling \$43.37 although they were tax-exempt qualified purchase.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and related District guidelines. Specifically, the School District is a sales tax-exempt government; it should not pay sales tax for qualified purchases.

Management's Response

One is a board approved vendor – they were notified but credit was not issued. Best Buy documentation was sent to corporate for refund and still pending.

**Cypress Trails Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 133 Park Road North
Royal Palm Beach, FL 33411

Principal:
Fiscal Year 2021: Bruce Saulter
During Audit: Bruce Saulter

Treasurer:
Fiscal Year 2021: Judy Smith
During Audit: Judy Smith

Afterschool Site Director:
Fiscal Year 2021: Kelly Hinde
During Audit: Kelly Hinde

Cash and Investments

Checking	\$ 18,102.25
Investments	
	\$ 18,102.25

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	325.70	0.00	0.00	0.00	0.00	325.70
Classes	890.00	913.53	429.85	483.68	483.68	1,373.68
Clubs	1,273.93	824.50	67.55	826.42	824.50	2,032.80
Departments	4,435.65	177.20	354.51	0.00	54.85	4,203.49
Trusts	21,441.62	100,394.35	113,254.10	2,172.10	2,232.10	8,521.87
General	1,053.99	5,525.87	5,048.08	892.15	779.22	1,644.71
	\$ 29,420.89	\$ 107,835.45	\$ 119,154.09	\$ 4,374.35	\$ 4,374.35	\$ 18,102.25

DOCUMENTATION FOR FUNDRAISERS

Finding

The *Sales Item Inventory Reports* for the T-shirt and Lunch Sales (Account #3-3500.01) and the School Spirit Shirt Sales (Account #7-0100.01) were not completed with all the required information. Missing information included (1) the ending inventories, (2) the quantities of items purchased, sold, and given-away, and (3) the selling prices and revenues. Moreover, the *Sales Item Inventory Report* for the School Spirit Shirt Sales (Account #7-0100.01) was not reviewed and approved by the Principal.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically,

- To ensure proper fiscal accountability, Sales Item Inventory Report should be completed with accurate information. Accurate Sales Item Inventory Report should assist staff in (1) reconciling sales revenues and (2) tracking items purchased, given-away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be investigated and resolved accordingly.
- The Sales Item Inventory Report should be approved by the Principal to confirm the legitimacy for items, if any, that were given-away or missing. Discrepancy between the estimated revenue and actual receipt should be reviewed and resolved accordingly.

Management's Response

Concur. I have created monthly fundraiser meetings between the school bookkeeper and myself to review ongoing and concluded fundraisers. This will provide me with the opportunity to check and approve Sales Item Inventory Reports

Additional Comments

Thank you for the feedback and I will ensure these findings are improved!

Dwight D. Eisenhower Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 2926 Lone Pine Road
Palm Beach Gardens, FL 33410

Principal:
Fiscal Year 2021: Debbie Battles
During Audit: Debbie Battles

Treasurer:
Fiscal Year 2021: Sara Weis
During Audit: Sara Weis

Afterschool Site Director:
Fiscal Year 2021: Alicia Decavalcanti
During Audit: Alicia Decavalcanti

Cash and Investments

Checking	\$ 60,558.32
Investments	
	\$ 60,558.32

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	352.51	48.00	0.00	0.00	0.00	400.51
Classes	6,564.55	2,767.14	2,825.00	30.43	30.75	6,506.37
Clubs	781.70	0.00	114.75	0.00	0.00	666.95
Departments	4,885.15	27.00	0.00	0.00	0.00	4,912.15
Trusts	36,371.46	130,660.87	134,608.60	697.64	697.64	32,423.73
General	11,924.21	11,418.67	7,694.59	9,297.41	9,297.09	15,648.61
	\$ 60,879.58	\$ 144,921.68	\$ 145,242.94	\$ 10,025.48	\$ 10,025.48	\$ 60,558.32

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of sample fundraiser documentation revealed that, the *Sales Item Inventory Report (SIIR)* for the FY21 Yearbook Sales (Account #7-0100.02) was not completed with accurate information. Specifically,

- The *SIIR* included neither the correct quantities of items purchased nor giveaways.
- Based on the school's purchasing records, 230 yearbooks were purchased for this fundraiser. However, only 228 yearbooks were recorded on the *SIIR*. Furthermore, 110 yearbooks (with estimated resale value of \$1,320) as indicated in ending inventory could not be verified. According to staff, the unsold yearbooks were destroyed prior to the audit.
- Moreover, the yearbook contract was signed by the sponsor in lieu of the Principal.

Recommendation

Fundraisers should be administered in accordance with ***School Board Policy 2.16*** and related District guidelines. Specifically,

- The *Sales Item Inventory Report* should be completed with accurate information, which will assist staff in (1) reconciling sales revenues and (2) tracking items purchased, given-away, or remained in inventory.
- Ending inventory as stated on the *Sales Item Inventory Reports* should not be discarded until the applicable audit has been completed, and approved by the Principal.
- All contracts should be approved by the Principal as required by ***School Board Policy 6.14(4)***, which states "*the School Board has delegated limited authority to ... School Principals relating to the purchase of commodities and contractual services ...*" and "*No person, unless specifically authorized to purchase commodities or contractual services under School Board policies, may make any purchase or enter into any contract involving the use of school or School District funds.*"

Management's Response

Concur. We were not aware that the company included an overrun that they charged us for. This year, we will inform the company that we do not want any overrun copies printed. Inventory that remained after attempting to sell the FY20 yearbooks were shredded due to confidentiality of names and pictures. We will maintain extra yearbooks in our audit files. In the future only the principal will sign the agreement.

DOCUMENTATION FOR DISBURSEMENTS

Finding

Disbursement #18221 (for \$1,426.98) was for purchase of yearbooks for resale during Fiscal Year 2020. However, the *Check Requisition* was not signed by the sponsor to confirm the receipt of goods and services.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically, *Check Requisitions* should be signed by the sponsors to confirm the receipt of related goods and services.

Management's Response

Due to Covid, the last day at school for FY20 was March 13, 2020. The Treasurers later returned to school to close out the fiscal year and pay outstanding bills. The sponsor was not authorized to return to campus until Fall 2020.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that the school did not perform the required monthly inventory for the *School Checks*. During Fiscal Year 2021, *School Checks* were inventoried only two times on July 15, 2020, and April 6, 2021.

Recommendation

To ensure proper fiscal accountability and as required by *Chapter 27 of the Internal Accounts Manual*, the document custodian should inventory-check all prenumbered forms periodically according to the schedule detailed in the *Document Custodian Assignment Register (PBSD1663)* and record the results on the *Prenumbered Document Inventory Register (PBSD 0160)*.

Management's Response

Concur. A new Principal's secretary was hired in October 2021. She is aware of this protocol and is following what is needed.

**Del Prado Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 7900 Del Prado Circle
Boca Raton, FL 33433

Principal:
Fiscal Year 2021: Laurie Riopelle
During Audit: Laurie Riopelle

Treasurer:
Fiscal Year 2021: Stephanie Ross
During Audit: Rose Castellanos

Afterschool Site Director:
Fiscal Year 2021: Barbara Ruff
During Audit: Rose Decius

Cash and Investments

Checking	\$ 76,432.15
Investments	
	\$ 76,432.15

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	3,506.03	40.00	0.00	0.00	0.00	3,546.03
Classes	10,160.80	3,054.00	5,181.24	68.00	68.00	8,033.56
Clubs	7,106.84	105.00	1,199.38	105.00	0.00	6,117.46
Departments	27,218.63	362.00	20,191.33	350.00	1,149.81	6,589.49
Trusts	20,886.93	159,743.67	156,007.21	3,088.29	3,088.29	24,623.39
General	8,668.17	35,316.16	17,156.92	29,020.51	28,325.70	27,522.22
	\$ 77,547.40	\$ 198,620.83	\$ 199,736.08	\$ 32,631.80	\$ 32,631.80	\$ 76,432.15

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for the sample disbursements and P-Card transactions found that none of the supporting documents for all 13 sample disbursements, totaling \$11,632.27, were defaced after payments.

Recommendation

To avoid potential duplicated payments, supporting documentation such as receipts and invoices should be defaced (stamped “paid”) after payments were made.

Management’s Response

Copies of all checks were attached/stapled to invoices in lieu of stamping them “paid”, thereby eliminating the potential for duplicate payment. Going forward we will also deface the invoice/

AFTERSCHOOL PROGRAM

Finding

The review of the Afterschool Program records found that:

- The *Registration Form* and the *Parent Sign Out Sheets* for December 2020 and January 2021 were missing for one student. However, the *Attendance Sheets* indicated the student attended the program on December 1 and 2, 2020, and January 14 and 27, 2021.
- A total of \$50 in registration fees were not collected from two of the nine sample students.

Recommendation

The Afterschool Program should be administered in accordance with District’s guidelines and the *Afterschool Programs Operational Manual*. Specifically,

- All records, including student registration, attendance and parent sign-out records, should be retained for a time period consistent with *Afterschool Programs Operational Manual and District Record Retention Schedule*.
- Afterschool Program fee should be collected in accordance with the District’s approved *Rate Schedule*.

Management’s Response

Concur. The afterschool program will follow the guidelines set forth in the Afterschool Programs Operational Manual. We have also hired a new director and procedures will be put in place to avoid this from reoccurring.

**Diamond View Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 5300 Haverhill Road
Greenacres, FL 33463

Principal:
Fiscal Year 2021: Carolyn Seal
During Audit: Carolyn Seal

Treasurer:
Fiscal Year 2021: Virginia (Gini) Barney
During Audit: Virginia (Gini) Barney

Afterschool Site Director:
Fiscal Year 2021: Luis Lebron
During Audit: Luis Lebron

Cash and Investments

Checking	\$ 79,640.40
Investments	
	\$ 79,640.40

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	2,028.11	0.00	162.22	0.00	0.00	1,865.89
Classes	4,198.21	0.00	2,009.72	100.00	2,288.49	0.00
Clubs	12,308.28	1,725.75	671.86	1,368.00	1,368.00	13,362.17
Departments	4,077.42	384.09	354.91	0.00	0.00	4,106.60
Trusts	50,107.27	116,128.08	113,014.63	3.54	3.54	53,220.72
General	6,699.15	(143.20)	1,659.42	2,338.49	150.00	7,085.02
	\$ 79,418.44	\$ 118,094.72	\$ 117,872.76	\$ 3,810.03	\$ 3,810.03	\$ 79,640.40

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that as of June 30, 2021, the Afterschool Program had an accounts receivable balance of \$3,180.34 from 48 parent accounts. Moreover, \$3,119.80 (or 98%) of the balance was past due from inactive accounts.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the *Afterschool Programs Operational Manual*. Specifically,

- The Afterschool Program is a self-sufficient program funded by user fees. To ensure proper fiscal accountability and as required by the *Afterschool Programs Operational Manual*, "Afterschool fees must be paid in advance and collected by the dates outlined on the fee schedule."
- To enhance the integrity of the financial records, information for students who are not enrolled in the program for the current year should be revisited. The Afterschool Department should consider removing them from the database.

Management's Response

Students will be removed at the end of the year from EasyCare using Global Changes. Diamond View kept students in the system to hold families accountable for obligations. Once removed from EasyCare there is no more tracking of obligations through the afterschool program system. Inactive students will have to be removed completely from the system to not show obligation. Three attempts plus a certified letter have been made to families over the years. In our past audits, findings for inactive students with balances were not noted in audit reviews.

**Discovery Key Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 3550 Lyons Road
Lake Worth, FL 33467

Principal:
Fiscal Year 2021: Catherine Lewis
During Audit: Catherine Lewis

Treasurer:
Fiscal Year 2021: Mayra Stambaugh
During Audit: Mayra Stambaugh

Afterschool Site Director:
Fiscal Year 2021: Jacqueline Gersley
During Audit: Jacqueline Gersley

Cash and Investments

Checking	\$ 70,208.01
Investments	
	\$ 70,208.01

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	1.11	0.00	0.00	83.00	0.00	84.11
Classes	21,646.21	3,807.76	18,668.07	6,043.12	2,330.41	10,498.61
Clubs	2,563.71	15.00	240.00	0.00	4.11	2,334.60
Departments	27,810.32	1,921.65	9,778.24	498.00	0.00	20,451.73
Trusts	27,386.48	265,398.99	247,589.89	5,927.74	11,737.74	39,385.58
General	(1,575.35)	3,419.94	5,911.61	1,520.40	0.00	(2,546.62)
	\$ 77,832.48	\$ 274,563.34	\$ 282,187.81	\$ 14,072.26	\$ 14,072.26	\$ 70,208.01

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the Yearbook Fundraiser (Account #5-0450) had the following exceptions:

- The fundraiser did not have the required *Fundraising Application/Recap Form* and *Sales Item Inventory Report*.
- The sponsor did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2021.
- Based on the school's purchasing records and confirmation from the vendor, 301 books were purchased and delivered to the school for resale. The collection records disclosed that 33 books were sold at the school. The vendor's records showed that 211 books were sold through the vendor's website. Staff stated that no yearbooks remained in inventory. Based on the available information, it appears that 57 (301-33-211) yearbooks with a resale value of \$1,710 (57 x \$30) were unaccounted for.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically,

- To ensure fundraiser sponsors are familiar with and complying with the current fundraising procedures, they are required to complete the Annual eLearning Training Course prior to conducting fundraising activities.
- To ensure that fundraising activities are consistent with the School Board Mission, fundraisers should be pre-approved by the Principal and documented in the *Fundraising Application/Recap Form*.
- *Sales Item Inventory Report* should be properly prepared and completed with accurate information for each fundraiser and be approved by the principal. Accurate information will assist staff in reconciling the sales revenue with the estimated revenue. Discrepancies between the estimated revenue and actual revenue should be reviewed and resolved accordingly.
- Failure to prepare the related reports for fundraisers defeat the purpose of controls and could result in undetected loss of school assets. The OIG will refer any future repeated violations in this finding by the same sponsor to the Office of Professional Standards for further action.

Management's Response

Concur. Report for FY22 Training will be reviewed and teachers notified if incomplete prior to each fundraiser. All fundraising paperwork will be reviewed prior to start and finish of fundraiser.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card purchases found that two disbursements totaling \$2,345.25 (#14253 for \$1,341.90 and #14381 for \$1,003.35) did not have the required *Purchase Order*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.

Recommendation

All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.

Management's Response

Concur. Purchase will be reviewed more carefully by treasurer for POs. Purchase orders for these two checks have been completed and included with checks.

Dr. Mary McLeod Bethune Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 1501 Avenue "U"
Riviera Beach, FL 33404

Principal:
Fiscal Year 2021: Katrina Granger
During Audit: Katrina Granger

Treasurer:
Fiscal Year 2021: Latasha Smart
During Audit: Latasha Smart

Cash and Investments

Checking	\$ 37,767.63
Investments	
	\$ 37,767.63

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	3,555.39	16.00	0.00	0.00	0.00	3,571.39
Classes	8,602.63	981.00	437.56	0.00	0.00	9,146.07
Clubs	0.00	0.00	0.00	0.00	0.00	0.00
Departments	1,566.07	0.00	150.00	0.00	0.00	1,416.07
Trusts	25,834.40	855.23	2,443.89	0.00	0.00	24,245.74
General	(1,318.36)	2,867.30	2,160.58	0.00	0.00	(611.64)
	\$ 38,240.13	\$ 4,719.53	\$ 5,192.03	\$ 0.00	\$ 0.00	\$ 37,767.63

Dr. Mary McLeod Bethune Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**Egret Lake Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 5115 47th Place North
West Palm Beach, FL 33417

Principal:
Fiscal Year 2021: Dionne Napier
During Audit: Dionne Napier

Treasurer:
Fiscal Year 2021: Cherrie Ullom
During Audit: Cherrie Ullom

Afterschool Site Director:
Fiscal Year 2021: Diane Henry
During Audit: Jilya Grant

Cash and Investments

Checking	\$ 89,085.94
Investments	
	\$ 89,085.94

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	225.76	252.00	40.00	16.00	16.00	437.76
Classes	3,455.03	120.00	119.90	0.00	0.00	3,455.13
Clubs	5,847.61	23.00	205.48	95.00	95.00	5,665.13
Departments	30,957.24	194.50	199.07	0.00	0.00	30,952.67
Trusts	42,885.22	61,689.79	58,288.73	10,213.81	10,213.81	46,286.28
General	3,846.25	651.46	2,208.74	372.45	372.45	2,288.97
	\$ 87,217.11	\$ 62,930.75	\$ 61,061.92	\$ 10,697.26	\$ 10,697.26	\$ 89,085.94

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that a \$183.29 P-Card transaction occurred on June 4, 2021, was shipped to the staff's home address instead of the school.

Recommendation

Disbursements should be administered in accordance with *Internal accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically, school purchases should be delivered to the school address.

Management's Response

Concur. I spoke to the staff in question and also spoke to all p-card holders. They understand that items should not be shipped to their houses. Item should only be shipped to the school.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records for 10 sample students found that:

- Three students were released to individuals ranging from one to five times during January 2021, whose names were not on the lists of authorized persons, other than the parent/guardians, allowed to pick up the students.
- The Child Custody Section (Questions A-D) of the *Registration Form* for one student was not completed with any of the required information.
- The Subsidy Credit Certificates (ELC) for four students were missing.
- As of June 30, 2021, the Afterschool Program had an accounts receivable balance of \$5,954.20 from 39 parent accounts. Moreover, \$5,002.52 (or 84%) of the balance was from accounts marked inactive.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the *Afterschool Programs Operational Manual*. Specifically,

- To protect the safety of students, students should only be released to authorized persons.
- To protect the welfare and health of students, the Afterschool Programs Registration Form for each student should be completed with all the required information and signed by the parent/guardian

Egret Lake Elementary School
Management Letter
Year Ended June 30, 2021

- To enhance the integrity of the financial records, accounts receivable information for students who are not enrolled in the program for the current year should be revisited. The accounts receivable information for former students should be removed from the database and the information transferred to the student obligation list.
- Afterschool is a self-supporting program funded by user fees. To ensure fiscal accountability, all program fees, including registration fees, should be collected in accordance with the District's approved Rate Schedule. Moreover, *Afterschool Programs Operational Manual* requires that program fees should be collected in advance of attendance.

Management's Response

Concur. I spoke to the current Aftercare Director about the findings. She has reviewed the guidelines and will follow them. Egret's current Afterschool Director is addressing the balances of account that are no longer active.

**Elbridge Gale Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 1915 Royal Fern Drive
Wellington, FL 33414

Principal:
Fiscal Year 2021: Gail Pasterczyk
During Audit: Gail Pasterczyk

Treasurer:
Fiscal Year 2021: Michelle Herbert
During Audit: Stephanie Tara

Afterschool Site Director:
Fiscal Year 2021: Denise Halperin
During Audit: Denise Halperin

Cash and Investments

Checking	\$ 88,032.44
Investments	
	\$ 88,032.44

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$ 44.00	\$0.00	\$0.00	\$0.00	\$ 44.00
Music	\$0.00	84.00	0.00	0.00	0.00	84.00
Classes	4,257.44	5,002.00	30,382.16	30,455.10	9,332.38	0.00
Clubs	3,393.04	150.00	2,260.74	124.06	0.00	1,406.36
Departments	22,844.30	2,243.77	6,927.19	0.00	220.56	17,940.32
Trusts	57,076.54	315,857.75	302,209.83	575.77	25,574.37	45,725.86
General	17,201.06	8,889.55	7,231.09	5,463.93	1,491.55	22,831.90
	\$ 104,772.38	\$ 332,271.07	\$ 349,011.01	\$ 36,618.86	\$ 36,618.86	\$ 88,032.44

DOCUMENTATION FOR FUNDRAISER

Finding

The review of fundraiser records revealed that the FY21 Yearbook Sales did not have the Principal's approved *Fundraising Application/Recap Form*. Moreover, the financials for the FY20 Yearbook Sales and FY21 Yearbook Advertisement Sales were both recorded in the same account (#7-0100.02), instead of two separate accounts.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically,

- To ensure the fundraising activities are consistent with the School Board Mission, fundraisers should be pre-approved by the Principal and documented in the *Fundraising Application/Recap Form*. Most importantly, non-approved fundraisers could subject the school to unwanted liabilities and unfunded debts.
- To assist the school in evaluating and monitoring the performance of individual fundraisers, a separate decimalized account should be established for each fundraiser. The fundraiser account should include all the needed and accurate financial information.

Management's Response

Concur.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card purchases found that:

- The *Purchase Order* for Disbursement #8269 (for \$1,296.57) was neither signed by the sponsor nor approved by the Principal.
- Disbursements #8310 (for \$982.50) was for reimbursement to a sponsor for the purchase of classroom supplies and included a \$71.79 purchase supported by a credit card receipt that did not have the details of the items purchased.
- A January 20, 2021, P-Card transaction (for \$639.84) was supported by an *Order Confirmation* with no details of the quantities or items purchased.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual*, *Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and related District guidelines. Specifically:

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- To ensure that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

Management's Response

Concur.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that the parent/guardian for one sample student did not sign on the *Parent Sign Out Sheet* on November 2, 2020, and the *Attendance Sheet* indicated that the student attended the program on that day.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the *Afterschool Programs Operational Manual*. Specifically, to protect the safety of students, students should be released only to authorized persons, and signature of the authorized person must be obtained before the student is released.

Management's Response

Concur.

Equestrian Trails Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 9720 Stribling Way
Wellington, FL 33414

Principal:
Fiscal Year 2021: Michele Johnson
During Audit: Michele Johnson

Treasurer:
Fiscal Year 2021: Lourdes Santos
During Audit: Lourdes Santos

Afterschool Site Director:
Fiscal Year 2021: Robin Marcus
During Audit: Robin Marcus

Cash and Investments

Checking	\$ 120,204.23
Investments	
	\$ 120,204.23

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 248.60	\$ 350.00	\$0.00	\$0.00	\$0.00	\$ 598.60
Music	920.69	1,082.00	0.00	50.00	50.00	2,002.69
Classes	31,895.56	883.00	18,296.09	0.00	0.00	14,482.47
Clubs	6,982.65	314.00	180.00	0.00	0.00	7,116.65
Departments	20,997.74	2,531.67	3,123.98	398.77	2,885.27	17,918.93
Trusts	61,703.12	250,118.00	249,083.26	4,870.95	2,384.45	65,224.36
General	24,549.74	12,481.16	24,170.37	2,413.80	2,413.80	12,860.53
	\$ 147,298.10	\$ 267,759.83	\$ 294,853.70	\$ 7,733.52	\$ 7,733.52	\$ 120,204.23

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that:

- Disbursement #13434 (for \$5,785.10) was for purchase of yearbooks. However, the disbursement was supported by a contract signed by the sponsor instead of the Principal.
- A May 2021 P-Card purchase (for \$1,066.51) for music and arts supplies included payment of \$69.78 in sales tax. All qualified purchases by the school should be exempted from paying sales tax.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically,

- All contracts should be approved by the Principal as required by *School Board Policy 6.14(4)*, which states “*the School Board has delegated limited authority to ... School Principals relating to the purchase of commodities and contractual services ...*” and “*No person, unless specifically authorized to purchase commodities or contractual services under School Board policies, may make any purchase or enter into any contract involving the use of school or School District funds.*”
- The School District is a sales tax-exempt government; it should not pay sales tax for qualified purchases.

Management’s Response

Concur. I went over with staff that as principal I must sign prior.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that the Child Custody Section (Questions A-D) of the *Registration Form* for one of the five sample students was not completed with any of the required information.

Recommendation

The Afterschool Program should be administered in accordance with District’s guidelines and the *Afterschool Programs Operational Manual*. Specifically,

- To protect the welfare and health of students, the *Afterschool Programs Registration Form* for each student should be completed with all the required information and signed by the parent/guardian.

Equestrian Trails Elementary School
Management Letter
Year Ended June 30, 2021

Management's Response

Concur. She is going to check weekly.

Everglades Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 407 Marginal Road
 West Palm Beach, FL 33411

Principal:
 Fiscal Year 2021: Dwan Moore-Ross
 During Audit: Dwan Moore-Ross

Treasurer:
 Fiscal Year 2021: Robbin Roscigno
 During Audit: Robbin Roscigno

Afterschool Site Director:
 Fiscal Year 2021: Shelby Michener
 During Audit: Shelby Michener

Cash and Investments

Checking	\$ 49,229.03
Investments	
	\$ 49,229.03

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	1,298.01	0.00	0.00	0.00	0.00	1,298.01
Classes	15,788.04	510.00	11,054.31	0.00	0.00	5,243.73
Clubs	4,220.21	0.00	(15.30)	0.00	0.00	4,235.51
Departments	6,146.71	68.46	2,044.29	0.00	0.00	4,170.88
Trusts	39,339.03	184,849.09	191,112.88	25.00	25.00	33,075.24
General	8,202.22	4,423.68	11,420.24	0.00	0.00	1,205.66
	\$ 74,994.22	\$ 189,851.23	\$ 215,616.42	\$ 25.00	\$ 25.00	\$ 49,229.03

Everglades Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**Forest Hill Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 5555 Purdy Lane
West Palm Beach, FL 33415

Principal:
Fiscal Year 2021: Scott McNichols
During Audit: Scott McNichols

Treasurer:
Fiscal Year 2021: Sheila Darville
During Audit: Sheila Darville

Afterschool Site Director:
Fiscal Year 2021: Katherine Gomez Saballos
During Audit: Katherine Gomez Saballos

Cash and Investments

Checking	\$ 38,287.63
Investments	
	\$ 38,287.63

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	358.47	0.00	0.00	0.00	0.00	358.47
Classes	1,377.36	20.50	(21.17)	0.00	626.56	792.47
Clubs	1,004.54	0.00	172.40	0.00	0.00	832.14
Departments	4,257.25	348.32	1,563.13	0.00	40.64	3,001.80
Trusts	24,704.68	107,991.92	112,179.87	2,131.71	530.65	22,117.79
General	14,181.57	3,484.40	5,547.15	993.43	1,927.29	11,184.96
	\$ 45,883.87	\$ 111,845.14	\$ 119,441.38	\$ 3,125.14	\$ 3,125.14	\$ 38,287.63

Forest Hill Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

Forest Park Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 1201 SW 3rd Street
 Boynton Beach, FL 33435

Principal:
 Fiscal Year 2021: Nancy Robinson
 During Audit: Nancy Robinson

Treasurer:
 Fiscal Year 2021: Joan Mullaney
 During Audit: Joan Mullaney

Afterschool Site Director:
 Fiscal Year 2021: Katerina Petosi
 During Audit: Mary Lazier

Cash and Investments

Checking	\$ 21,526.68
Investments	
	\$ 21,526.68

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	5.73	0.00	(40.00)	0.00	0.00	45.73
Classes	2,075.71	1,191.40	781.57	1,091.85	1,091.85	2,485.54
Clubs	5,928.60	120.00	0.00	45.00	45.00	6,048.60
Departments	160.24	43.01	42.00	0.00	0.00	161.25
Trusts	18,781.56	50,941.10	57,633.29	6,600.72	6,600.72	12,089.37
General	512.99	605.21	422.01	164.25	164.25	696.19
	\$ 27,464.83	\$ 52,900.72	\$ 58,838.87	\$ 7,901.82	\$ 7,901.82	\$ 21,526.68

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample *Monies Collected Reports* (MCRs) found that monies were not always deposited into the bank in a timely manner. For example, \$679.66 collected and recorded on MCR #1168-3/3 was not timely processed for deposit into the bank by the school treasurer until eight working days after the collection was put in the drop-safe by the sponsor.

Recommendation

DOE Rules and *District Bulletin #P-14051-S/CFO* require that monies collected be put into the drop-safe daily and be deposited into the bank within five working days after the collections. Delay in turning in the monies for deposit could subject the monies to unwarranted exposure and result in financial irregularities.

Management's Response

Concur. Conferenced with treasurer on 10/18/21. Directed to make deposit within DOE Rules / District Bulletin regardless of total funds. In the event of an extended absence, TDE will be included with documentation.

**Freedom Shores Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 3400 Hypoluxo Road
Boynton Beach, FL 33436

Principal:
Fiscal Year 2021: Michael Sabatino
During Audit: Michael Sabatino

Treasurer:
Fiscal Year 2021: Audra Spurlin
During Audit: Audra Spurlin

Afterschool Site Director:
Fiscal Year 2021: Cheri Rosen
During Audit: Cheri Rosen

Cash and Investments

Checking	\$ 37,687.01
Investments	
	\$ 37,687.01

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	40.27	0.00	0.00	0.00	0.00	40.27
Classes	2,546.55	1,324.31	1,784.40	710.41	372.92	2,423.95
Clubs	12,124.05	672.00	1,157.92	172.07	15.00	11,795.20
Departments	6,305.13	1,015.88	1,236.83	32.00	32.00	6,084.18
Trusts	26,463.86	129,610.75	141,000.48	4,184.05	3,314.12	15,944.06
General	(32.95)	6,860.04	4,063.25	2,648.36	4,012.85	1,399.35
	\$ 47,446.91	\$ 139,482.98	\$ 149,242.88	\$ 7,746.89	\$ 7,746.89	\$ 37,687.01

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample *Monies Collected Reports* (MCRs) found that:

- Monies collected were not always deposited into the drop-safe in a timely manner. For example, \$2,244.35 of the \$5,062.58 collected through eight MCRs (#s 1087-18, 1087-20, 1087-22, and 1100-30 through 1100-34) were retained by the sponsors for one to three working days before putting the money into the drop-safe for deposit.
- Monies were not always deposited into the bank in a timely manner. For example, \$947.10 collected and recorded on 15 MCRs (#s 1100-1, 1100-12 through 1100-15, 1100-22 through 1100-30, and 1100-34) were not timely processed by the school treasurer for deposit into the bank until six to nine working days after collection.

Recommendation

DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools), Internal Accounts Manual, and District Bulletin #P-14051-S/CFO require that monies collected be put into the drop-safe daily and be deposited into the bank within five working days after the collections. Delay in turning in the monies for deposit could subject the monies to unwarranted exposure and result in financial irregularities.

Management's Response

Concur. Another training will be given to the staff about proper procedures for the MCR and they will be double checked.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The sponsor for the PTO Hoodie Sales (Account #6-3300.04), and the PTO Cookbook Sales (Account #6-3300.03) did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2021.
- The *Sales Item Inventory Report* for the PTO Cookbook Sales (Account #6-3300.03) indicated that 70 cookbooks with a resale value of \$700 remained in inventory at year-end. However, staff were unable to locate these cookbooks for our observation during the audit.

Freedom Shores Elementary School
Management Letter
Year Ended June 30, 2021

- The fundraising documentation for the PTO Hoodie Sales (Account #6-3300.04) had the following discrepancies:
 - The *Sales Item Inventory Report* was not completed with accurate information. The *Report* indicated that the school purchased a total of 20 hoodies with 13 remained in inventory at year-end. However, our examination of physical inventory during the audit found 15 hoodies. Moreover, the Item Sales Price was recorded as \$32 per hoodie. Yet, the collection records indicated that hoodies were sold for \$30 each.
 - Although a separate decimalized account was maintained for the fundraiser, this account also included activities unrelated to the fundraiser.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically,

- To ensure fundraiser sponsors are familiar with and complying with the current fundraising procedures, they are required to complete the Annual eLearning Training Course prior to conducting fundraising activities.
- To ensure proper fiscal accountability, the *Sales Item Inventory Report* should be accurately completed with all needed information. Accurate *Sales Item Inventory Report* should assist staff in (1) reconciling sales revenues and (2) tracking of items purchased, given away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be examined and resolved accordingly.
- To assist the school in evaluating the performance of individual fundraisers, the fundraiser account should include only related revenues and expenditures.

Management's Response

Concur. The listing of o completion of the trainings will be pulled and monitored more closely prior to all fundraisers. The Sales Item Inventory Report and the inventory will be double checked by an assigned person.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that:

- Disbursement #13201 (for \$1,211.74) did not have the required *Purchase Order* (PO). Additionally, the related PO for *Check* #13204 (for \$1,337.52) was not approved by the Principal and the PO for

Freedom Shores Elementary School
Management Letter
Year Ended June 30, 2021

Check #13216 (for \$3,137.50) was not approved by the Principal until one day after the invoice date. A Principal's preapproved PO is required for all purchases in excess of \$1,000.

- Four disbursements did not have adequate supporting documentation for the expenses:
 - Disbursement #13173 (for \$355.66) was a reimbursement to a staff for purchase of Safety Patrol belts. However, the expense was supported by an *Order Form* instead of an invoice or paid receipt.
 - Disbursements #13180 (for \$325) was a reimbursement to a staff for shirts purchased for resale. However, the disbursement was supported by an *Order Form* for \$347.73 which did not include the details of the purchase.
 - Disbursement #13204 (for \$1,337.52) was for purchase of student T-shirts. The expense was supported by a *Quote* with the quantities of the items but did not indicate the cost of each item.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically,

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- To ensure that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

Management's Response

Concur. A conversation was had with the bookkeeper to make sure all the paperwork is closely monitored for any errors and returned for corrections in a timely manner.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that:

- There were discrepancies between *Attendance Sheets* and *Parent Sign Out Records* during September 2020, December 2020, and March 2021:
 - The parents/guardians for three of 10 sample students did not record the pickup dates and times for a total of 10 days during September 2020, December 2020, and March 2021 on the *Parent Sign Out Records*. However the *Attendance Sheets* indicated that the students attended the program on

those days.

- The *Parent Sign Out Sheet* for one student indicated that the student was absent on March 5, 2021. However, the *Attendance Sheet* indicated that the student attended the program on that day.

Recommendation

To protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released

Management's Response

Concur. A conversation took place with the aftercare director, who spoke to her staff to insure that all signatures are checked and students released to proper people.

PRENUMBERED DOCUMENTS

Finding

The review of the *Document Custodian Assignment Register* (PBSD1663) revealed that the Afterschool Program Site Director was the assigned custodian for Afterschool Program receipt books although the Director also used the prenumbered receipts for fee collections.

Recommendation

To ensure proper fiscal accountabilities and as required by *Internal Accounts Manual, Chapter 27*, the custodian for prenumbered forms should be someone who is not involved in the day-to-day use of the form.

Management's Response

Concur. Our custodian for the prenumbered forms is not involved in the day to day use of the form and will double check paperwork for errors.

Additional Comments

Thank you for your help and input with these areas so we can continue to grow and improve our systems that are in place.

**Frontier Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 6701 180th Avenue North
Loxahatchee, FL 33470

Principal:
Fiscal Year 2021: Susan Groth
During Audit: Susan Groth

Treasurer:
Fiscal Year 2021: Jaclyn Nicole Trevor
During Audit: Jaclyn Nicole Trevor

Afterschool Site Director:
Fiscal Year 2021: Nina Owens
During Audit: Nina Owens

Cash and Investments

Checking	\$ 62,573.89
Investments	
	\$ 62,573.89

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	26.19	0.00	0.00	0.00	0.00	26.19
Classes	1,236.15	9,681.16	1,852.52	1,484.38	8,565.32	1,983.85
Clubs	257.05	350.00	63.74	0.00	0.00	543.31
Departments	2,814.37	93.00	1,123.30	0.00	0.00	1,784.07
Trusts	55,599.65	145,803.32	158,861.31	1,720.87	1,452.87	42,809.66
General	12,151.79	7,920.07	11,457.99	11,544.42	4,731.48	15,426.81
	\$ 72,085.20	\$ 163,847.55	\$ 173,358.86	\$ 14,749.67	\$ 14,749.67	\$ 62,573.89

Frontier Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**Galaxy E3 Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 550 NW 4th Avenue
Boynton Beach, FL 33435

Principal:
Fiscal Year 2021: Lisa Steele
During Audit: Lisa Steele

Treasurer:
Fiscal Year 2021: Paul Sauberer
During Audit: Vacant

Afterschool Site Director:
Fiscal Year 2021: Katina Thomas
During Audit: Katina Thomas

Cash and Investments

Checking	\$ 22,986.94
Investments	
	\$ 22,986.94

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	\$0.00	0.00	0.00	0.00	0.00	0.00
Classes	2,360.06	673.00	515.68	673.00	704.53	2,485.85
Clubs	6,399.86	0.00	119.88	0.00	0.00	6,279.98
Departments	1,424.12	0.00	602.34	281.53	0.00	1,103.31
Trusts	13,825.67	53,373.00	53,230.37	3,896.02	4,159.03	13,705.29
General	647.63	5,518.52	6,766.65	172.76	159.75	(587.49)
	\$ 24,657.34	\$ 59,564.52	\$ 61,234.92	\$ 5,023.31	\$ 5,023.31	\$ 22,986.94

AFTERSCHOOL PROGRAM

Finding

The review of the Afterschool Program records found that the EZ-Care2 System database (the Afterschool Program's accounting system) was not accurately maintained. Six sample students were selected from Fiscal Year 2021 *Attendance Rosters*. However, for four sample students, the *Afterschool Program Registration Forms* were missing during the audit, and four students were not included in the November 11, 2021, EZ-Care2 Database.

Upon our inquiry, the Afterschool Site Director retrieved 31 *Registration Forms* from her residence. The student records for 29 of these 31 *Registrations Forms* were not included in the November 11, 2021, EZ-Care2 Database.

Because of the large number of missing records and discrepancies in the EZ-Care2 System, additional audit work will be performed and the results will be issued in a separate report.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the Afterschool Programs Operational Manual. Specifically,

- All records, including student registration, attendance and parent sign-out records, should be retained for a time period consistent with ***Afterschool Programs Operational Manual and District Record Retention Schedule***.
- To ensure proper fiscal accountability, Afterschool Program financial transactions should be accurately recorded in the EZ Care database and periodically reconciled to the Internal Funds records. The school should make adjustments to correct the records.

Management's Response

Attendance records and sign-out sheets cannot be generated by EZ-Care if the student is not entered into the database. If the auditors pulled a "sample" based on the attendance roster, the students were in the database at the time. If the students have subsequently been removed, it is because they are no longer attending the school because they are in middle school or have transferred.

The Director was approved to work from home during the day because she was recovering from a heart transplant and needed to take extra safety precautions amidst the COVID-19 pandemic. The 29 student registration forms that were not in the database on November 11, 2021 were students that registered for the program for FY21. The Director only maintained records and attendance of students that were active in the program and kept a separate file for the inactive students because they registered for the program at the end of FY20.

All records are being maintained and are consistent with the Afterschool Program Operational Manual and Retention schedule. All financial transactions are completed digitally and updated in EZ-Care on a daily basis.

**Glade View Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 1100 SW Avenue "G"
Belle Glade, FL 33430

Principal:
Fiscal Year 2021: Shundra Dowers
During Audit: Shundra Dowers

Treasurer:
Fiscal Year 2021: Alexis Marshall
During Audit: Tameka Hudson

Cash and Investments

Checking	\$ 26,052.39
Investments	
	\$ 26,052.39

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	812.77	0.00	0.00	0.00	0.00	812.77
Classes	390.23	0.00	0.00	0.00	0.00	390.23
Clubs	1,571.94	0.00	472.10	0.00	0.00	1,099.84
Departments	235.37	0.00	0.00	0.00	0.00	235.37
Trusts	39,368.88	993.11	20,064.85	72.00	72.00	20,297.14
General	4,821.10	1,400.25	3,004.31	0.00	0.00	3,217.04
	\$ 47,200.29	\$ 2,393.36	\$ 23,541.26	\$ 72.00	\$ 72.00	\$ 26,052.39

Glade View Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**Golden Grove Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 5959 140th Avenue North
West Palm Beach, FL 33411

Principal:
Fiscal Year 2021: Linda Edgecomb
During Audit: Linda Edgecomb

Treasurer:
Fiscal Year 2021: Grace Wersching
During Audit: Nilda Weaver

Afterschool Site Director:
Fiscal Year 2021: Patricia Packard
During Audit: Patricia Packard

Cash and Investments

Checking	\$ 84,403.80
Investments	
	\$ 84,403.80

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 2,292.48	\$0.00	\$0.00	\$0.00	\$0.00	\$ 2,292.48
Music	1,163.60	7,151.00	6,166.37	353.63	353.63	2,148.23
Classes	12,873.31	3,570.00	5,527.34	1,458.67	974.82	11,399.82
Clubs	2,728.48	0.00	57.71	0.00	0.00	2,670.77
Departments	1,045.47	0.00	0.00	925.28	925.28	1,045.47
Trusts	30,816.32	186,397.24	159,666.15	5,301.55	5,177.91	57,671.05
General	9,778.42	14,182.00	16,176.95	16,779.28	17,386.77	7,175.98
	\$ 60,698.08	\$ 211,300.24	\$ 187,594.52	\$ 24,818.41	\$ 24,818.41	\$ 84,403.80

Golden Grove Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**Gove Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 900 SE Avenue "G"
Belle Glade, FL 33430

Principal:
Fiscal Year 2021: Kimberly Thomasson
During Audit: Kimberly Thomasson

Treasurer:
Fiscal Year 2021: Isabel Christina Falcon
During Audit: Isabel Christina Falcon

Cash and Investments

Checking	\$ 52,110.20
Investments	
	\$ 52,110.20

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	\$0.00	0.00	0.00	0.00	0.00	0.00
Classes	2,098.00	33.00	338.71	33.00	139.00	1,686.29
Clubs	12,462.00	2,064.40	1,947.77	346.40	673.00	12,252.03
Departments	3,091.61	208.01	512.26	0.00	0.00	2,787.36
Trusts	36,738.91	7,899.26	14,188.22	340.10	2,244.44	28,545.61
General	7.29	5,397.80	903.12	6,799.59	4,462.65	6,838.91
	\$ 54,397.81	\$ 15,602.47	\$ 17,890.08	\$ 7,519.09	\$ 7,519.09	\$ 52,110.20

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that:

- Disbursement #13065 (for \$1,095) did not have the required *Purchase Order*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- Disbursement #5374 (for \$444.93) was a reimbursement to a school employee for school related purchases. However, this reimbursement included \$10.16 in sales tax although it was a tax-exempt qualified purchase.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically,

- To ensure purchases are appropriate, and that funding is available, Purchase Orders should be preapproved by the Principal.
- Sales tax is not reimbursable when paid by the employee for tax-exempt purchases.

Management's Response

Concur. Discussion with bookkeeper and auditor. District procedures will be followed.

**Grassy Waters Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 3550 North Jog Road
West Palm Beach, FL 33411

Principal:
Fiscal Year 2021: Jennifer Galindo
During Audit: Jennifer Galindo

Treasurer:
Fiscal Year 2021: Sharon Wickam
During Audit: Sharon Wickam

Afterschool Site Director:
Fiscal Year 2021: Gabriella Castillo
During Audit: Gabriella Castillo

Cash and Investments

Checking	\$ 85,208.51
Investments	
	\$ 85,208.51

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	5,890.30	0.00	0.00	0.00	0.00	5,890.30
Classes	12,682.41	1,968.50	2,116.14	776.78	1,083.82	12,227.73
Clubs	5,503.72	0.00	348.69	0.00	1,645.99	3,509.04
Departments	4,972.29	8,749.14	10,336.32	8,421.14	8,421.14	3,385.11
Trusts	28,640.04	201,230.84	169,602.92	110.38	3,433.03	56,945.31
General	1,470.79	4,540.14	8,035.59	8,713.93	3,438.25	3,251.02
	\$ 59,159.55	\$ 216,488.62	\$ 190,439.66	\$ 18,022.23	\$ 18,022.23	\$ 85,208.51

Grassy Waters Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**Greenacres Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 405 Jackson Avenue
Greenacres, FL 33463

Principal:
Fiscal Year 2021: Deborah McNichols
During Audit: Deborah McNichols

Treasurer:
Fiscal Year 2021: Donna Shaw
During Audit: Donna Shaw

Afterschool Site Director:
Fiscal Year 2021: Emily Collazo
During Audit: Stephanie Sanchez

Cash and Investments

Checking	\$ 60,297.74
Investments	
	\$ 60,297.74

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	633.13	0.00	0.00	0.00	0.00	633.13
Classes	13,225.53	1,181.05	5,095.27	0.00	0.00	9,311.31
Clubs	\$0.00	0.00	0.00	0.00	0.00	0.00
Departments	10,023.85	9,963.62	9,651.55	954.00	954.00	10,335.92
Trusts	46,558.48	63,067.07	71,699.23	2,697.61	2,783.35	37,840.58
General	2,071.10	117.35	97.39	85.74	0.00	2,176.80
	\$ 72,512.09	\$ 74,329.09	\$ 86,543.44	\$ 3,737.35	\$ 3,737.35	\$ 60,297.74

Greenacres Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**Grove Park Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 8330 North Military Trail
Palm Beach Gardens, FL 33410

Principal:
Fiscal Year 2021: Jo Anne Rogers / Marzella Mitchell
During Audit: Marzella Mitchell

Treasurer:
Fiscal Year 2021: Clavondrea Francis / Kaitlin Jones
During Audit: Kaitlin Jones

Afterschool Site Director:
Fiscal Year 2021: Rose Decius / Clavondrea Francis
During Audit: Clavondrea Francis

Cash and Investments

Checking	\$ 18,210.77
Investments	
	\$ 18,210.77

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	425.26	0.00	425.26	0.00	0.00	0.00
Classes	0.51	0.00	0.00	0.00	0.51	0.00
Clubs	450.91	0.00	450.91	0.00	0.00	0.00
Departments	57.75	181.53	85.01	0.00	0.00	154.27
Trusts	6,577.71	39,853.41	37,535.70	0.00	0.00	8,895.42
General	10,288.83	2,009.74	3,138.00	1,363.51	1,363.00	9,161.08
	\$ 17,800.97	\$ 42,044.68	\$ 41,634.88	\$ 1,363.51	\$ 1,363.51	\$ 18,210.77

ACCESS TO DROP-SAFE

Finding

A new school treasurer and new principal were appointed to the school in January and February 2021, respectively. However, as of November 3, 2021, the combination for access to the drop-safe had not been changed. During the audit, we recommended that a work order be submitted to change the code immediately.

Recommendation

To ensure proper fiscal accountability and safeguard school assets, the combination to the drop-safe should be updated when there are changes in personnel who have had access to the drop-safe.

Management's Response

Concur. Work order was submitted on 11/3, work order was completed on 11/4. I was appointed as principal on February 22, 2021, but I wasn't told about the chance of codes needing to happen.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of sample fundraiser records revealed that the sales information section of the *Sales Item Inventory Report* for the Afterschool Snack Cart Sales (Account # 7-0100.02) included a note "All Items Donated" in lieu of the details of the sales. Without the sales information, there is no assurance that all sales revenues were properly accounted for.

Recommendation

Fundraisers should be administered in accordance with ***School Board Policy 2.16*** and the related District guidelines. Specifically, to ensure proper fiscal accountability, the *Sales Item Inventory Report* should contain accurate information. Accurate *Sales Item Inventory Reports* should assist staff in (1) reconciling sales revenues and (2) tracking of items purchased/donated, given away, or remaining in inventory.

Management's Response

Concur. All future fundraisers will include the inventory sheet from the beginning and end of the fundraisers. We will tabulate all items purchased and sold.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card purchases found that:

- Disbursement #11840 (for \$2,282.80) was for purchase of picnic tables. However, the payment was supported by a price quote from the vendor instead of an invoice. Additionally, the related contract was signed by the treasurer, instead of the Principal.
- A November 22, 2020, P-Card transaction for purchase of books included \$7.56 in sales tax.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and related District guidelines. Specifically,

- Disbursements should be supported with invoices or itemized receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.
- Contractual agreements should be approved by the Principal as required by *District Administrative Directive D-6.03*, which states “*the Principal of the school is the only person to whom authority has been granted to make any purchase that in any way obligate the school for payment.*”
- The School District is a sales tax-exempt government; it should not pay sales tax for qualified purchases.

Management’s Response

Concur. Invoices should be available for disbursements. An invoice was available but wasn’t given to the auditor in error. We concur with the policy but feel we were in compliance. The agreement was approved by the principal, the entire district at the time was still completely virtual. This order was in preparation of return back to B&M Sales tax wasn’t paid for the items. Also the agreement was approved by principal. The principal and the entire district at the time were still virtual. This was in preparation for return to brick and mortal.

PRENUMBERED DOCUMENTS

Finding

The review of controls in prenumbered documents found that the school did not maintain a *Prenumbered Document Inventory Register* (PBSD 0160) for *Classroom Receipt Books* and *SACC Receipt Books*, although receipts were used during the year. In addition, there was no individual assigned as a custodian for the *Classroom Receipt Books*.

Recommendation

To ensure proper fiscal controls and accountability, and as required by *Chapter 27 of the Internal Accounts Manual*, a designated document custodian should be assigned for each prenumbered form; and the staff assignment should be recorded on the *Document Custodian Assignment Register* (PBSD 1663) accordingly.

Management's Response

Concur. An inventory will be taken of the receipt books, and they will be signed out to the individuals that does the fundraiser. End of the year, they will sign in receipt books and log into the prenumbered inventory.

Hagen Road Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021
(Revised January 25, 2022)

Address: 10565 Hagen Ranch Road
Boynton Beach, FL 33437

Principal:
Fiscal Year 2021: Bernadette Standish
During Audit: Bernadette Standish

Treasurer:
Fiscal Year 2021: Mahida Deeb
During Audit: Mahida Deeb

Afterschool Site Director:
Fiscal Year 2021: Ruben Soto
During Audit: Ruben Soto

Cash and Investments

Checking	\$ 54,413.47
Investments	
	\$ 54,413.47

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	89.34	48.00	0.00	0.00	0.00	137.34
Classes	1,725.30	5.00	(653.00)	0.00	2,383.30	0.00
Clubs	0.00	0.00	0.00	0.00	0.00	0.00
Departments	9,746.31	126.82	57.64	0.00	0.00	9,815.49
Trusts	24,939.55	142,997.62	136,501.43	3,348.67	4,000.66	30,783.75
General	16,186.48	9,059.24	14,604.12	4,721.34	1,686.05	13,676.89
	\$ 52,686.98	\$ 152,646.68	\$ 150,510.19	\$ 8,070.01	\$ 8,070.01	\$ 54,413.47

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample *Monies Collected Reports* (MCRs) found that:

- Monies collected were not always deposited into the drop-safe in a timely manner. For example, \$655 in checks collected through two MCRs #s (984-4 and 1009-2) was retained by the sponsor for one to two working days before putting the money into the drop-safe for deposit.
- Some activity sponsors did not always retain the yellow copies of the MCRs when turning in the monies and MCRs to the bookkeeper for deposit. Instead, the yellow copies were also provided to the bookkeeper.

Recommendation

Money collections should be administered in accordance with *DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools)*, *Internal Accounts Manual*, and District guidelines. Specifically,

- Monies collected should be put into the drop-safe daily and be deposited into the bank within five working days after the collections. Delay in turning in the monies for deposit could subject the monies to unwarranted exposure and result in financial irregularities.
- To ensure proper fiscal accountability and as required by *Bulletin #P-14051-S/CFO*, activity sponsors should keep the yellow copy of the MCR, instead of giving it to the bookkeeper with the monies collected. Keeping a copy of the MCR will assist the sponsors in (1) ensuring that the dollar amount indicated on the *Official Receipt* provided by the bookkeeper agrees with the monies collected and submitted for deposit, (2) tracking the account balance periodically, and (3) providing documentation for the amount of revenue collected if recording errors should occur

Management's Response

Concur. Reviewed proper policy and procedure with staff. Additional training provided . Yellow copies must always be returned to sponsor.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The Spirt Store online sales fundraiser (Account #7.0100) did not have the required *Fundraising Application/Recap Form*.

- The *Sales Item Inventory Report (SIIR)* for the Yearbook Sales (Account #7-0100.02) was not approved by the Principal. In addition, the *SIIR* did not include any information for online sales.

Recommendation

Fundraisers should be administered in accordance with ***School Board Policy 2.16*** and related District guidelines. Specifically,

- To ensure the fundraising activities are consistent with the School Board Mission, fundraisers should be pre-approved by the Principal and documented in the *Fundraising Application/Recap Form*. Most importantly, non-approved fundraisers could subject the school to unwanted liabilities and unfunded debts.
- The *Sales Item Inventory Report* should be approved by the Principal to confirm the legitimacy for items, if any, that were given-away or missing. Discrepancy between the estimated revenue and actual receipt should be reviewed and resolved accordingly.

Management's Response

Spirit store was not a fundraiser. No purchase funds were ever deposited / transacted nor items sold through the school. Spirit store is an independent company/business partner who donated a percentage of sales to school site. Account #7-0100 had one deposit of donation.

SIIR Report was originally approved by principal (12/1/20) revision with date change 1/7/21 not signed. Additional training provided to school treasurer regarding required signatures and documents when completing forms. Additional training provided to staff and bookkeeper.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that:

- The *Purchase Order* for Disbursement #13058 (for \$1,938.98) was prepared ten days after the invoice date. Moreover, it was neither signed by the sponsor nor approved by the Principal. In addition, the *Purchase Order* for Disbursement #13096 (for \$1,224.95) did not have the dates of the sponsor's and Principal's signatures.
- Disbursement #13089 (\$1,495) did not have the Principal's approved *Check Requisition*. Plus, *Check Requisitions* were not always completed with all the required information. Specifically, four were not approved by the Principal, and three did not include the reasons for the expenditures.
- Disbursement #13110 (for \$607.72) included \$318.41 for the purchase of refreshments for staff members. However, this purchase was incorrectly funded by the General Activities Account (#7-

0100.00), instead of Administrative Courtesy Account (#6-0200.00) or Rental Facilities (Account 6-3800.00).

- A May 5, 2021, P-Card transaction (for \$500) was for a school merchandise purchase. However, the payment was made through PayPal, which is prohibited by the District's Purchasing Guidelines.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically,

- To ensure purchases are appropriate and that funding is available, they should be preapproved by the Principal and documented on an *Internal Funds Purchase Order* for purchases in excess of \$1,000.
- The issuance of a school check should be supported by the Principal's approved *Check Requisition*. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.
- Expenditures should be funded by the appropriate funding sources, in accordance with District's guidelines.
- P-Cards should not be used for payment methods disallowed by the *Purchasing Manual*.

Management's Response

Concur. Review SOP, training video and bulletins required. Establish weekly date with bookkeeper to review procedure. Seek additional support from district budget/finance office.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that:

- There were discrepancies between *Attendance Sheets* and *Parent Sign Out Records* during December 2020, February 2021 and April 2021:
 - The parents/guardians for four sample students did not record the pickup dates and times for a total of 35 days (during December 2020, February and April 2021) on the *Parent Sign Out Records*. However the *Attendance Sheets* indicated that the students attended the program on those days.
 - The parents/guardians for four students recorded the pickup dates and times on the *Parent Sign Out Records* for a total of six days during December 2020 and April 2021. However, the *Attendance Sheets* shows the students were absent.
- The *Parent Sign Out Records* for one student was missing for April 2021.

Hagen Road Elementary School
Management Letter
Year Ended June 30, 2021

- As of June 30, 2021, the school's Afterschool Program had a total accounts receivable balance of \$19,123.19 from 182 parent accounts. Moreover, \$18,266.97 (or 95.5 %) of the balance was from Fiscal Years 2019 and earlier years.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the *Afterschool Programs Operational Manual*. Specifically,

- To protect the safety of students, students should be released only to authorized persons, and signature of the authorized person must be obtained before the student is released.
- All records, including student attendance and parent sign-out records, should be retained for a time period consistent with *Afterschool Programs Operational Manual* and *District Record Retention Schedule*.
- Afterschool Program is a self-supporting program funded by user fees. To ensure proper fiscal accountability and as required by the *Afterschool Programs Operational Manual*, "Afterschool fees must be paid in advance and collected by the dates outlined on the schedule."
- To enhance the integrity of the financial records, information for students who are not enrolled in the program for the current year should be revisited. The Afterschool Department should consider removing them from the database and transferring the information to the student obligation list.

Management's Response

Concur. Review policy and procedures as stated in Operational Manual. COVID policies/procedures impacted standard operating procedures.

Additional Comments

The school treasurer was a new employee in position at time of 2020-2021. She will continue to work closely with district offices and bookkeeper mentor to establish effective procedures and routines.

Hammock Pointe Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 8400 SW 8th Street
 Boca Raton, FL 33433

Principal:
 Fiscal Year 2021: Stephanie Cook
 During Audit: Stephanie Cook

Treasurer:
 Fiscal Year 2021: Jacqueline Caraballo / Kelli Kearney-Coletto
 During Audit: Kelli Kearney-Coletto

Afterschool Site Director:
 Fiscal Year 2021: Maisoon Qablawi
 During Audit: Maisoon Qablawi

Cash and Investments

Checking	\$ 53,088.31
Investments	
	\$ 53,088.31

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	1,502.62	125.00	616.52	0.00	0.00	1,011.10
Classes	360.00	3,236.00	2,647.68	262.14	1,057.89	152.57
Clubs	4,057.21	350.00	1,216.26	0.00	0.00	3,190.95
Departments	18,745.83	4,198.00	3,847.39	0.00	1,136.00	17,960.44
Trusts	23,265.64	192,370.94	194,447.30	1,611.64	475.64	22,325.28
General	8,804.89	1,900.11	3,052.78	905.75	110.00	8,447.97
	\$ 56,736.19	\$ 202,180.05	\$ 205,827.93	\$ 2,779.53	\$ 2,779.53	\$ 53,088.31

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the Yearbook fundraiser (Account #5-1700.00) did not have the required *Sales Item Inventory Report*.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically, *Sales Item Inventory Report* should be properly prepared and completed with accurate information for each fundraiser and be approved by the principal. Accurate information will assist staff in reconciling the sales revenue with the estimated revenue. Discrepancy between estimated revenue and actual receipts should be reviewed and resolved accordingly.

Management's Response

Concur. The school will make sure this does not happen again.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review sample disbursements and P-Card transactions found that on October 15, 2020, the school purchased a total of \$1,403.38 in school supplies through three P-Card transactions. The purchase exceeded the \$1,000 per vendor daily limit threshold, but did not have the prior approval from Purchasing.

Recommendation

Disbursement should administered in accordance with *Internal Accounts Manual Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically, P-Card purchase in excess of \$1,000 requires prior approval from the Purchasing.

Management's Response

Concur. The principal of Hammock Pointe will ensure that this does not happen again.

**Heritage Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 5100 Melaleuca Lane
Greenacres, FL 33463

Principal:
Fiscal Year 2021: Nina Lant
During Audit: Nina Lant

Treasurer:
Fiscal Year 2021: Maria Ortega
During Audit: Maria Ortega

Afterschool Site Director:
Fiscal Year 2021: Laura Lowman
During Audit: Laura Lowman

Cash and Investments

Checking	\$ 24,586.24
Investments	
	\$ 24,586.24

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	189.75	0.00	0.00	0.00	0.00	189.75
Classes	1,270.72	0.00	(179.00)	0.00	0.00	1,449.72
Clubs	0.00	0.00	0.00	0.00	0.00	0.00
Departments	3,366.35	135.07	58.00	0.00	0.00	3,443.42
Trusts	20,739.73	83,709.12	90,582.54	682.85	741.85	13,807.31
General	6,221.59	4,148.45	4,733.00	798.28	739.28	5,696.04
	\$ 31,788.14	\$ 87,992.64	\$ 95,194.54	\$ 1,481.13	\$ 1,481.13	\$ 24,586.24

Heritage Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

Hidden Oaks K-8 School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 7685 S. Military Trail
 Lake Worth, FL 33463

Principal:
 Fiscal Year 2021: Shari Bremekamp
 During Audit: Shari Bremekamp

Treasurer:
 Fiscal Year 2021: Kasandra Chery
 During Audit: Jamila Grant

Afterschool Site Director:
 Fiscal Year 2021: Lauren Galluscio
 During Audit: Lauren Galluscio

Cash and Investments

Checking	\$ 61,225.11
Investments	
	\$ 61,225.11

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	702.99	24.00	0.00	0.00	0.00	726.99
Classes	11,591.14	1,628.37	(1,452.00)	1,568.37	10,875.77	5,364.11
Clubs	5,795.90	65.00	1,040.81	65.00	65.00	4,820.09
Departments	3,224.17	0.00	68.67	0.00	0.00	3,155.50
Trusts	34,642.88	143,202.43	132,951.98	0.00	0.00	44,893.33
General	1,207.04	1,474.04	9,723.39	9,307.40	0.00	2,265.09
	\$ 57,164.12	\$ 146,393.84	\$ 142,332.85	\$ 10,940.77	\$ 10,940.77	\$ 61,225.11

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the *Sales Item Inventory Reports* for the Grade 1 NUT Day Fundraiser (Account #3-3100.01) and the Kindergarten NUT Day Fundraiser (Account #3-3000.01) were not approved by the Principal. Furthermore, the Actual Sales (Recap) information on the *Fundraiser Application/Recap Form* for the Kindergarten NUT Day Fundraiser was not verified by the treasurer.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically,

- The *Sales Item Inventory Report* should be reviewed and approved by the Principal to account for any items that were given-away free-of-charge, or missing. Accurate information on the *Sales Item Inventory Report* will assist staff in reconciling the sales revenue with the estimated revenue.
- To ensure that fundraising activities are consistent with the School Board Mission, fundraisers should be verified by the school treasurer and documented in the *Fundraising Application/Recap Form*.

Management's Response

Sales inventory was not completed since the account was a donation based fundraiser. Spoke with new treasurer and explained all forms will be needed.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card purchases found that:

- Disbursement #12854 (for \$1,370.88) did not have the required *Purchase Order*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- Supporting documents for three disbursements, totaling \$1,744.88, (#12806 for \$75, #12826 for \$299, and #12854 for \$1,370.88) were not defaced after payment. Supporting documentation should be defaced (stamped "PAID") after payment in order to prevent duplicate payments.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and related District guidelines. Specifically:

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- To avoid potential duplicated payments, supporting documentation such as receipts and invoices should be defaced (stamped "PAID") after payments were made.

Management's Response

Concur. Treasurer responsible is no longer employed by the district.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that although the data processor was the assigned Document Custodian, the *Document Custodian Assignment Register (PBSD 1663)* was not signed by the principal.

Recommendation

A designated document custodian should be assigned for each prenumbered form; and the staff assignment should be recorded on the *Document Custodian Assignment Register (PBSD 1663)* and approved by the principal accordingly.

Management's Response

Concur. Reviewed document custodian procedures.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for leasing of school facilities found that leasing charges for Lease #1007 were collected three working days after the use of facilities began.

Recommendation.

School Board Policy 7.18, requires that leasing charges "are to be paid by check or credit card (no cash) at least forty-eight (48) hours **prior to the use of a facility.**"

Hidden Oaks K-8 School
Management Letter
Year Ended June 30, 2021

Management's Response

Concur. Conference notes were conducted with leasing coordinator.

Highland Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 500 Highland Avenue
 Lake Worth, FL 33461

Principal:
 Fiscal Year 2021: Elena Villani
 During Audit: Elena Villani

Treasurer:
 Fiscal Year 2021: Amarelis Leon
 During Audit: Amarelis Leon

Afterschool Site Director:
 Fiscal Year 2021: Heather Emerson
 During Audit: Heather Emerson

Cash and Investments

Checking	\$ 96,886.10
Investments	
	\$ 96,886.10

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	5.88	1,004.00	0.00	0.00	900.00	109.88
Classes	14,643.72	915.00	(358.71)	1,616.32	1,616.32	15,917.43
Clubs	7,896.01	700.00	3,539.94	0.00	0.00	5,056.07
Departments	1,238.03	730.70	410.49	7.14	127.14	1,438.24
Trusts	71,972.75	73,353.51	81,679.75	14,475.76	8,046.00	70,076.27
General	6,648.83	5,654.10	2,604.96	5,409.76	10,819.52	4,288.21
	\$ 102,405.22	\$ 82,357.31	\$ 87,876.43	\$ 21,508.98	\$ 21,508.98	\$ 96,886.10

Highland Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**H.L. Johnson Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 1000 Crestwood Boulevard North
Royal Palm Beach, FL 33411

Principal:
Fiscal Year 2021: Jennifer Makowski
During Audit: Crystal Amado Kucharski

Treasurer:
Fiscal Year 2021: Maria Medina
During Audit: Maria Medina

Afterschool Site Director:
Fiscal Year 2021: Chelsey Stillwell
During Audit: Kailey LaCroix

Cash and Investments

Checking	\$ 70,413.34
Investments	
	\$ 70,413.34

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	231.79	0.00	0.00	0.00	0.00	231.79
Classes	13,663.92	340.00	(414.00)	29.00	10,931.42	3,515.50
Clubs	254.35	0.00	0.00	0.00	0.00	254.35
Departments	5,447.63	0.00	249.28	0.00	0.00	5,198.35
Trusts	49,346.24	287,111.55	284,007.20	0.00	0.00	52,450.59
General	2,358.47	256.59	4,754.72	10,902.42	0.00	8,762.76
	\$ 71,302.40	\$ 287,708.14	\$ 288,597.20	\$ 10,931.42	\$ 10,931.42	\$ 70,413.34

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements found that Disbursement #18803 included a \$155 payment for paint, which is a disallowed expense by the District's Purchasing Guidelines.

Recommendations

To ensure the safety of students and staff, chemical items such as paint and custodial supplies, should be ordered from the District's warehouse or procured through the Purchasing Department.

Management's Response

Concur. Moving forward as the principal I will follow this recommendation and ensure the safety of students and staff, chemical items such as paint and custodial supplies, should be ordered from the District warehouse or procured through the Purchasing Department.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that the parent/guardian for one student did not record the pickup date and time for one day (March 30, 2021) on the *Parent Sign Out Record*. However the *Attendance Sheet* indicated that the student attended the program on that day.

Recommendations

The Afterschool Program should be administered in accordance with District's guidelines and *Afterschool Programs Operational Manual*. Specifically, *Parent Sign-Out Records* should be properly completed with the needed information and kept on file.

Management's Response

Concur. Moving forward as the principal will do our best to be in accordance with District's guidelines and Afterschool Programs Operational Manual, specifically, parent Sign Out Records.

Hope Centennial Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 5350 Stacy Street
 West Palm Beach, FL 33417

Principal:
 Fiscal Year 2021: Lakeisha Nathan
 During Audit: Lakeisha Nathan

Treasurer:
 Fiscal Year 2021: Kamyra McNutt
 During Audit: Kamyra McNutt

Afterschool Site Director:
 Fiscal Year 2021: Olivia Rodriguez
 During Audit: Olivia Rodriguez

Cash and Investments

Checking	\$ 15,720.11
Investments	
	\$ 15,720.11

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	621.88	0.00	0.00	0.00	0.00	621.88
Classes	722.60	0.00	(560.00)	560.00	1,282.60	560.00
Clubs	1,844.00	60.00	0.00	0.00	0.00	1,904.00
Departments	1,584.78	48.46	0.00	0.00	0.00	1,633.24
Trusts	8,585.30	68,195.34	68,722.95	1,231.02	1,286.02	8,002.69
General	2,149.58	3,558.98	3,487.86	2,922.03	2,144.43	2,998.30
	\$ 15,508.14	\$ 71,862.78	\$ 71,650.81	\$ 4,713.05	\$ 4,713.05	\$ 15,720.11

AFTERSCHOOL PROGRAM

Finding

The review of sample Afterschool Program records found that there were discrepancies between *Attendance Sheets* and *Parent Sign Out Records*, Specifically, the parent/guardian for four students did not record the pickup dates and times on the *Parent Sign Out Records* on September 23, 24, 30, October 26, 27 and November 12, 18 and 30, 2020. However, the *Attendance Sheets* indicated that the students attended the program on those days.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the *Afterschool Programs Operational Manual*. Specifically, to protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released.

Management's Response

Concur. We will no longer use virtual sign in. All signatures will be manual.

Indian Pines Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 6000 Oak Royal Drive
 Lake Worth, FL 33463

Principal:
 Fiscal Year 2021: Jill Robinson
 During Audit: Jill Robinson

Treasurer:
 Fiscal Year 2021: Mayra Hernandez
 During Audit: Mayra Hernandez

Afterschool Site Director:
 Fiscal Year 2021: Marie Charles
 During Audit: Marie Charles

Cash and Investments

Checking	\$ 38,718.74
Investments	
	\$ 38,718.74

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	8,665.26	675.00	(730.00)	0.00	2,169.51	7,900.75
Classes	40.77	15.00	0.00	15.00	15.00	55.77
Clubs	11,116.98	0.00	0.00	0.00	0.00	11,116.98
Departments	2,233.90	291.16	0.00	0.00	0.00	2,525.06
Trusts	13,166.00	39,784.86	38,545.82	2,169.51	0.00	16,574.55
General	707.51	875.00	1,036.88	0.00	0.00	545.63
	\$ 35,930.42	\$ 41,641.02	\$ 38,852.70	\$ 2,184.51	\$ 2,184.51	\$ 38,718.74

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample *Monies Collected Reports* (MCRs) found that:

- The yellow copies of MCRs were not available for review during the audit. According to staff, the person who was responsible for collecting those records at the end of FY 21 is no longer working at the school. The boxes containing the yellow copies of MCRs may have been misplaced. Subsequently, we performed additional testing of monies collection records and no apparent irregularities were noted in the sample transactions.
- Monies collected were not always deposited into the drop-safe in a timely manner. For example, \$220.40 (\$140 in cash and \$60.40 in checks) collected through two MCRs (#836-2, and #862-3) were retained by the sponsors for one to two working days before putting the money into the drop-safe for deposit.

Recommendation

Money collections should be administered in accordance with *DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools)*, *Internal Accounts Manual*, and District guidelines. Specifically,

- All school records should be properly safeguarded and retained for a time-period consistent with the District's *Record Retention Schedule*.
- *DOE Rules* and *District Bulletin #P-14051-S/CFO* require that monies collected be put into the drop-safe daily and be deposited into the bank within five working days after the collections. Delay in depositing the monies could subject the collections to unwarranted exposure and result in potential irregularities.

Management's Response

Concur. Procedures will be put in place to support staff that are leaving or not returning to our school.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that:

- Three of the five sample students reviewed were released to individual(s) without legible signatures, ranging from one to 12 times, during January 2021 and March 2021. Due to the illegibility of the signatures, they could not be matched to any document kept on file at the school.

Indian Pines Elementary School
Management Letter
Year Ended June 30, 2021

- As of June 30, 2021, the Afterschool Program had an accounts receivable balance of \$12,249.90 from 119 parent accounts. Moreover, \$11,974.91 (or 98%) of the balance was past due from Fiscal Years 2012 through 2020. According to staff, the unpaid balances were from families that had left the program or were removed from the program for non-payment.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the *Afterschool Programs Operational Manual*. Specifically,

- To protect the safety of students, students should only be released to authorized persons, and signature of the authorized person must be obtained before the student is released.
- To ensure proper fiscal accountability and as required by the *Afterschool Programs Operational Manual*, "*Afterschool fees must be paid in advance and collected by the dates outlined on the fee schedule.*"
- To enhance the integrity of the financial records, information for students who are not enrolled in the program for the current year should be revisited. The Afterschool Department should consider removing them from the database.

Management's Response

Concur. A meeting was held with the Aftercare Director to ensure all students are dismissed to authorized adults. We will also start using signature cards to verify parent signatures. Families with financial obligations will be placed in SIS after 30 days on non-payment.

J.C. Mitchell Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 2470 NW 5th Avenue
 Boca Raton, FL 33431

Principal:
 Fiscal Year 2021: Joan Pierre-Jerome
 During Audit: Joan Pierre-Jerome

Treasurer:
 Fiscal Year 2021: Laura Sattler
 During Audit: Laura Sattler

Afterschool Site Director:
 Fiscal Year 2021: Erica Wint
 During Audit: Erica Wint

Cash and Investments

Checking	\$ 46,330.13
Investments	
	\$ 46,330.13

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	4,785.47	0.00	164.93	0.00	0.00	4,620.54
Classes	8,549.29	338.00	1,554.38	0.00	1,588.62	5,744.29
Clubs	584.01	0.00	488.31	0.00	0.00	95.70
Departments	9,903.50	153.75	2,564.53	0.00	56.10	7,436.62
Trusts	22,604.62	197,701.53	200,022.34	580.37	585.37	20,278.81
General	3,245.29	12,515.45	9,256.29	2,862.72	1,213.00	8,154.17
	\$ 49,672.18	\$ 210,708.73	\$ 214,050.78	\$ 3,443.09	\$ 3,443.09	\$ 46,330.13

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample *Monies Collected Reports* (MCRs) found that monies collected were not always deposited into the drop-safe in a timely manner. For example, \$345.62 collected through MCR #844-1 was retained by the sponsor for four working days before putting the money into the drop-safe for deposit.

Recommendation

DOE Rules and *District Bulletin #P-14051-S/CFO* require that monies collected be put into the drop-safe daily and be deposited into the bank within five working days after the collections. Delay in turning in the monies for deposit could subject the monies to unwarranted exposure and result in financial irregularities.

Management's Response

Concur. Issue will be addressed at the December Faculty/Staff Meeting and the correct procedures for monies collected will be reviewed. Attendance sheet of the meeting will be maintained with the other information presented.

DOCUMENTATION FOR DISBURSEMENTS

Finding

A March 30, 2012, P-Card purchase (for \$55) was for payment of a warehouse club membership fee that did not have supporting documentation for the expense. Furthermore, the membership was set-up to auto-renew by charging the annual membership fee to the school's P-Card account.

Recommendation

To ensure proper fiscal accountability, the purposes and justifications should be documented for all expenditures. The school should deactivate the auto-renewal feature for the warehouse club membership account.

Management's Response

Concur. School Principal will go to the clubhouse warehouse and deactivate feature. The school principal was not aware that this feature was activated on this account.

**Jerry Thomas Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 800 Maplewood Drive
Jupiter, FL 33458

Principal:
Fiscal Year 2021: Jeffrey Eassa
During Audit: Kristen King

Treasurer:
Fiscal Year 2021: Thea Poteat-Allen
During Audit: Thea Poteat-Allen

Afterschool Site Director:
Fiscal Year 2021: Patricia Vico
During Audit: Patricia Vico

Cash and Investments

Checking	\$ 87,208.01
Investments	
	\$ 87,208.01

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	\$0.00	0.00	0.00	250.00	0.00	250.00
Classes	19,106.52	340.00	10,011.75	17,208.10	8,858.10	17,784.77
Clubs	9,465.58	53.00	0.00	0.00	0.00	9,518.58
Departments	4,267.41	25,917.00	6,899.27	14,971.50	27,571.50	10,685.14
Trusts	39,085.63	170,801.87	164,665.37	4,637.79	4,637.79	45,222.13
General	1,395.78	8,785.88	10,434.27	6,086.00	2,086.00	3,747.39
	\$ 73,320.92	\$ 205,897.75	\$ 192,010.66	\$ 43,153.39	\$ 43,153.39	\$ 87,208.01

DOCUMENTATION FOR DEPOSITS

Finding

The review of the money collection process and sample *Monies Collected Reports* (MCRs) found that MCRs were not always completed with all the required information. For example, the sponsors for five check collections totaling \$1,726.51 (MCR #1120-4 for \$686.95 and #1120-5 for \$1,039.56) did not identify the payments as checks or list the check numbers on the MCRs.

Recommendation

Money collections should be administered in accordance with *DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools)*, *Internal Accounts Manual*, and District guidelines. Specifically, monies collected should be supported by MCRs with all the required information, including the account number, remitter's signature, payer's name, dollar amount, and check number when appropriate.

Management's Response

Concur. February Faculty meeting review of guidelines and expectations, ongoing reminders.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of documentation for fundraisers revealed that the *Fundraising Application/Recap Form* for the Yearbook 2019-2020 Re-Sales (Account #7-0100.01) was not approved by the Principal until 30 working days after the fundraising activities started. Moreover, the *Sales Item Inventory Report* did not accurately reflect the beginning inventories, quantities of items sold and sales revenue.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically,

- To ensure that fundraising activities are consistent with the School Board Mission, fundraisers should be pre-approved by the Principal on the *Fundraising Application/Recap Form*.
- To ensure proper fiscal accountability, the *Sales Item Inventory Report* should be accurately completed with all needed information. Accurate *Sales Item Inventory Report* should assist staff in (1) reconciling sales revenues and (2) tracking of items purchased, given away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be examined and resolved accordingly.

Management's Response

Concur. Review of policy and follow up with all staff involved with fundraisers. This issue was a pandemic shutdown related (Yearbook).

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card purchases found that:

- Three disbursements totaling \$3,781 (#14724 for \$1,208, #14784 for \$1,136, and #14810 for \$1,437) did not have the required *Purchase Orders*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- Disbursement #14771 (for \$600) was for an Author's Presentation to entire school. However, the engagement of this consultant did not have the required *School District Consultant Agreement (PBSD 1420)*.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual* and related District guidelines. Specifically:

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- The *School District Consultant Agreement (PBSD 1420)* should be properly executed for all consultants with dated signatures. To protect the safety of students and comply with *Section 8* of the *Consultant Agreement* and *Florida Statutes §1012.465 (Jessica Lunsford Act)*, consultant background must be cleared prior to performing services on school grounds when students are present.

Management's Response

Concur. Check over \$1,000 – treasurer told to reduce PO due to lack of staffing in department. Consultant Agreement was not complete as presentation was virtual. Author was never on campus due to pandemic.

AFTERSCHOOL PROGRAM

Finding

The review of sample Afterschool Program records found that one of the five sample students reviewed were released to an individual without a legible signature on October 20, 2020. Due to the illegibility of the signature, the signature could not be matched to any document kept on file at the school.

Recommendation

To protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released.

Management's Response

Concur. The Office of Early Learning does not require signature cards (15 paragraph 8). Every authorized person for pick up is ID'd by the JTE staff, ID is matched to registration, signature matched to ID provided. The manual has been updated to match the OEL contract.

PRENUMBERED DOCUMENTS

Finding

The review of controls in prenumbered documents found that there was no individual assigned as a custodian for the *Classroom Receipt Books* although receipt books were in inventory.

Recommendation

To ensure proper fiscal controls and accountability, and as required *by Chapter 27 of the Internal Accounts Manual*, a document custodian should be assigned for all prenumbered documents and recorded on the *Document Custodian Assignment Register* (PBSD 0163); and each assigned document custodian shall use the *Prenumbered Document Inventory Register* (PBSD 0160) to perform the periodic inventory of the prenumbered forms.

Management's Response

Concur. Items are not used and had been held in safe for years. Register is updated to follow manual.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for leasing of school facilities found that:

- The Central Office's portion of the rental income collected from 10 *Lease Agreements* (#s 1001, 1004, 1007, 1008, 1011, 1014, 1015, 1016, 1019 and 1020) were not correctly allocated. Instead, the entire amount of the leasing charges was recorded in the Rental Income Account (#6-3800). As a result, the school under-transmitted the \$843.57 in District Share to the Central Office.
- \$7.28 in sales tax collected from Lease #1016 was inadvertently recorded in the rental income and utilities accounts. As a result, the school under-transmitted \$7.28 in sales tax to the Central Office.

Recommendation

Leasing of school facilities should be administered in accordance with School Board Policy 7.18 and related District guidelines. Specifically,

- The Central Office's portion of rental income should be recorded in the respective Internal Funds accounts and transmitted to the Central Office in accordance with the District's Approved Rate Schedule.
- The portion of sales tax should be recorded in Florida Sales Tax Payable Account (#6-1800), and periodically transmitted to the Central Office in accordance with the District's guideline.

Management's Response

Concur. FY22 treasurer is now lease coordinator and understands how to properly transmit and record funds.

Additional Comments

2021 guidance from treasurer leaders did not match audit findings.

**Jupiter Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 200 South Loxatatchee Drive
Jupiter, FL 33458

Principal:
Fiscal Year 2021: Nicole Daly
During Audit: Nicole Daly

Treasurer:
Fiscal Year 2021: Beatriz Sarmiento
During Audit: Beatriz Sarmiento

Afterschool Site Director:
Fiscal Year 2021: Tuesday Merel
During Audit: Tuesday Merel

Cash and Investments

Checking	\$ 176,794.89
Investments	
	\$ 176,794.89

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	199.62	590.00	0.00	40.00	40.00	789.62
Classes	19,031.64	24,400.00	24,485.17	2,008.07	9,396.23	11,558.31
Clubs	3,171.08	750.00	1,373.88	0.00	0.00	2,547.20
Departments	11,809.48	1,794.81	233.57	0.00	0.00	13,370.72
Trusts	113,255.68	137,201.27	113,690.53	288.08	288.08	136,766.42
General	4,977.20	5,702.40	6,305.14	8,803.41	1,415.25	11,762.62
	\$ 152,444.70	\$ 170,438.48	\$ 146,088.29	\$ 11,139.56	\$ 11,139.56	\$ 176,794.89

DOCUMENTATION FOR FUNDRAISERS

Finding

The *Sales Item Inventory Report* for the Yearbook Sales (Account #7-0100.01) was neither signed by the sponsor nor reviewed and approved by the Principal.

Recommendation

The *Sales Item Inventory Report* should be reviewed and approved by the Principal to account for any items that were given-away free-of-charge, or missing. Accurate information on the *Sales Item Inventory Report* will assist staff in reconciling the sales revenue with the estimated revenue.

Management's Response

Concur. Oversight at the end of the year and was given to the Treasurer on her last day of duty. The report was accurate and has been signed.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that:

- Disbursement #12876 (for \$1,980) did not have the required *Purchase Order*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- A September 25, 2020, P-Card purchase (for \$1,284) for school merchandise included payment of \$84 in sales tax. All qualified purchases by the school should be exempted from paying sales tax.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically,

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- The School District is a sales tax-exempt government; it should not pay sales tax for qualified purchases

Management's Response

1. Purchase order was found in banker box after auditor left. It was in a separate file. 2. Oversight on paying for taxes and will be more diligent.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that:

- The September 2020 *Parent Sign-Out Record* for one sample student was missing.
- As of June 30, 2021, the Afterschool Program had an accounts receivable balance of \$12,414.23 from 83 parent accounts. Moreover, \$10,180.92 (or 82%) of the balance was from inactive accounts, some dating back as early as 2018.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the *Afterschool Programs Operational Manual*. Specifically,

- All records, including student attendance and parent sign-out records, should be retained for a time period consistent with *Afterschool Programs Operational Manual* and *District Record Retention Schedule*.
- Monthly Fees and Registration fees, should be collected in accordance with District's approved Rate Schedule. Fee waivers, if any, should be properly approved and documented.

Management's Response

The missing sign-out record for student on Sept. 2020 was never disclosed during the audit. All records are placed in the box at the end of the year. All inactive accounts dated FY18 and earlier are being "closed out" in the EZ Care Program as stated in the end of year maintenance. All delinquent accounts have been added to the SIS System dated 6/21/2021 and continually updated.

**Jupiter Farms Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 17400 Haynie Lane
Jupiter, FL 33478

Principal:
Fiscal Year 2021: Suzanne Matuella
During Audit: Suzanne Matuella

Treasurer:
Fiscal Year 2021: Sebastiano Scionti
During Audit: Lori David

Afterschool Site Director:
Fiscal Year 2021: Jenny Giambango
During Audit: Jenny Giambango

Cash and Investments

Checking	\$ 41,169.91
Investments	
	\$ 41,169.91

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	393.51	0.00	0.00	495.00	0.00	888.51
Classes	14,824.41	7,087.27	5,960.41	1,893.28	17,844.55	0.00
Clubs	7,778.24	124.00	462.74	0.00	0.00	7,439.50
Departments	7,667.26	532.00	1,222.23	1,719.10	0.00	8,696.13
Trusts	18,152.54	174,362.73	175,425.26	2,716.60	2,675.00	17,131.61
General	5,989.95	20,235.10	32,906.46	15,178.91	1,483.34	7,014.16
	\$ 54,805.91	\$ 202,341.10	\$ 215,977.10	\$ 22,002.89	\$ 22,002.89	\$ 41,169.91

Jupiter Farms Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

K.E. Cunningham/Canal Point Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 37000 Main Street
 Canal Point, FL 33438

Principal:
 Fiscal Year 2021: Derrick Hibler
 During Audit: Derrick Hibler

Treasurer:
 Fiscal Year 2021: Elsa Esparza Webster
 During Audit: Elsa Esparza Webster

Cash and Investments

Checking	\$ 30,998.63
Investments	
	\$ 30,998.63

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	206.06	0.00	0.00	0.00	206.06	0.00
Classes	1,610.29	0.00	1,009.53	140.00	740.76	0.00
Clubs	10,777.58	15.00	256.42	0.00	170.59	10,365.57
Departments	4.52	0.00	0.00	0.00	4.52	0.00
Trusts	34,377.22	80,562.27	96,715.59	1,398.75	1,679.53	17,943.12
General	94.36	3,876.89	2,544.02	5,067.57	3,804.86	2,689.94
	\$ 47,070.03	\$ 84,454.16	\$ 100,525.56	\$ 6,606.32	\$ 6,606.32	\$ 30,998.63

K. E. Cunningham/Canal Point Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**Lake Park Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 410 3rd Street
Lake Park, FL 33403

Principal:
Fiscal Year 2021: Philip Preddy
During Audit: Philip Preddy

Treasurer:
Fiscal Year 2021: Patty Gomez
During Audit: Dawnette Clarke

Afterschool Site Director:
Fiscal Year 2021: Martha Christie-Patrick
During Audit: Martha Christie-Patrick

Cash and Investments

Checking	\$ 21,429.22
Investments	
	\$ 21,429.22

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	40.71	0.00	0.00	0.00	0.00	40.71
Classes	904.76	1,290.00	967.05	0.00	0.00	1,227.71
Clubs	5,316.70	0.00	1,862.84	0.00	0.00	3,453.86
Departments	5,046.61	811.50	520.94	279.06	279.06	5,337.17
Trusts	8,746.40	27,418.24	30,393.69	228.30	228.30	5,770.95
General	2,281.10	7,486.64	4,168.92	1,847.00	1,847.00	5,598.82
	\$ 22,336.28	\$ 37,006.38	\$ 37,913.44	\$ 2,354.36	\$ 2,354.36	\$ 21,429.22

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that as of June 30, 2021, the school's Afterschool Program had a total accounts receivable balance of \$4,071.92 from 16 parent accounts. Moreover, \$4,036 (or 99%) of the balance was from 13 inactive accounts from Fiscal Years 2014 through 2020.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the *Afterschool Programs Operational Manual*. Specifically,

- Afterschool Program is a self-supporting program funded by user fees. To ensure proper fiscal accountability and as required by the *Afterschool Programs Operational Manual*, "Afterschool fees must be paid in advance and collected by the dates outlined on the schedule."
- To enhance the integrity of the financial records, information for students who are not enrolled in the program for the current year should be revisited. The Afterschool Department should consider removing them from the database.

Management's Response

Concur. Principal has conferenced with Afterschool Director to follow directions in Operational Manual for EOY closeout. Afterschool Director has applied past due balances for all students to the obligation screen in SIS. Balances will be removed from the EZ Care database at EOY closeout this year after confirming all past due balances have been added to SIS.

**Lantana Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 710 West Ocean Avenue
Lantana, FL 33462

Principal:
Fiscal Year 2021: Janyn Robinson
During Audit: Janyn Robinson

Treasurer:
Fiscal Year 2021: Stephanie McNeely
During Audit: Stephanie McNeely

Afterschool Site Director:
Fiscal Year 2021: Megan Garner
During Audit: Megan Garner

Cash and Investments

Checking	\$ 27,792.24
Investments	
	\$ 27,792.24

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	\$0.00	0.00	0.00	0.00	0.00	0.00
Classes	5,523.86	0.00	(296.08)	521.00	801.10	5,539.84
Clubs	12,701.42	160.00	0.00	160.00	160.00	12,861.42
Departments	1,021.71	84.49	0.00	0.00	785.70	320.50
Trusts	16,366.30	46,267.86	58,674.44	1,094.25	1,094.25	3,959.72
General	7,845.20	1,201.87	5,002.11	1,065.80	0.00	5,110.76
	\$ 43,458.49	\$ 47,714.22	\$ 63,380.47	\$ 2,841.05	\$ 2,841.05	\$ 27,792.24

Lantana Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

Liberty Park Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 6601 Constitution Way
 Greenacres, FL 33463

Principal:
 Fiscal Year 2021: Joseph Schneider
 During Audit: Joseph Schneider

Treasurer:
 Fiscal Year 2021: Liliana Campos
 During Audit: Liliana Campos

Afterschool Site Director:
 Fiscal Year 2021: Elizabeth Negron
 During Audit: Elizabeth Negron

Cash and Investments

Checking	\$ 22,461.69
Investments	
	\$ 22,461.69

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	\$0.00	3,367.49	2,769.55	18.00	615.94	0.00
Clubs	31.00	0.00	0.00	0.00	0.00	31.00
Departments	2,486.83	1,034.19	395.94	0.00	0.00	3,125.08
Trusts	10,766.63	64,339.76	62,217.08	419.65	419.65	12,889.31
General	8,889.61	2,380.12	5,451.37	597.94	0.00	6,416.30
	\$ 22,174.07	\$ 71,121.56	\$ 70,833.94	\$ 1,035.59	\$ 1,035.59	\$ 22,461.69

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card purchases found that:

- Two Disbursements totaling \$3,182 (#18900 for \$2,138 and #18919 for \$1,044) did not have the required *Purchase Orders*. A preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- Disbursement #18877 (for \$226.57) was a reimbursement to a former employee for purchase of library books. The expense was supported with an order summary that did not show the details of the items purchased. Moreover, the vendor confirmed the former employee's personal credit card was never charged because certain ordered items were out-of-stock. As a result, the school overpaid the former employee \$226.57.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and related District guidelines. Specifically,

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- To ensure that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized receipts or invoices. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.
- The school should contact the former employee to recoup the \$226.57 reimbursement for which she was not entitled.

Management's Response

Concur. Item 1: We will ensure the purchase order is complete on future purchases over \$1,000. Orders were preapproved by principal as documented by check requisition forms and signatures on invoices. Item 2: The school has recouped the money paid to the former employee. Payment was accidental as described in attached letter.

Additional Comments

We will continue to train staff on district accounting procedures.

**Lighthouse Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 4750 Dakota Drive
Jupiter, FL 33458

Principal:
Fiscal Year 2021: Julie Hopkins
During Audit: Julie Hopkins

Treasurer:
Fiscal Year 2021: Stephanie Schulz
During Audit: Stephanie Schulz

Afterschool Site Director:
Fiscal Year 2021: Marie Delizia
During Audit: Marie Delizia

Cash and Investments

Checking	\$ 57,963.20
Investments	
	\$ 57,963.20

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	687.61	288.88	435.50	50.00	0.00	590.99
Classes	\$0.00	15,981.53	15,358.07	1,636.10	2,259.56	0.00
Clubs	1,595.63	0.00	0.00	0.00	0.00	1,595.63
Departments	5,854.00	1,592.25	6,530.91	197.20	50.76	1,061.78
Trusts	44,088.73	213,229.30	221,631.27	460.25	460.25	35,686.76
General	23,466.08	12,797.94	17,663.00	987.02	560.00	19,028.04
	\$ 75,692.05	\$ 243,889.90	\$ 261,618.75	\$ 3,330.57	\$ 3,330.57	\$ 57,963.20

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that there were discrepancies between *Attendance Sheets* and *Parent Sign Out Sheets* during May 2021. Specifically for one student,

- On May 6, 2021 and May 26, 2021, the parent/guardian signed the *Parent Sign Out Sheet* and the student was marked absent on the *Attendance Sheet* shows on both days.
- On May 27, 2021, the parent/guardian did not sign the *Parent Sign Out Sheet* and the *Attendance Sheet* indicated that the student attended the program on that day.
- On May 28, 2021, the *Parent Sign Out Sheet* was not signed by the parent/guardian. However the *Attendance Sheet* was blank on that day and did not indicate if the student attended the program or was absent.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the *Afterschool Programs Operational Manual*. Specifically, to protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released.

Management's Response

Concur. Aftercare Director will cross check attendance and sign-out sheets weekly. Parents will not be allowed to sign out a student except on the date of pick-up. If a parent misses a sign-out – staff will be re-trained and documentation will be created explaining why this occurred. This teacher was on staff and no teacher will be allowed to take their child out of aftercare without signing the sign out sheet. The Aftercare Director will report any problems she has with teachers/staff to administration.

**Limestone Creek Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 6701 Church Street
Jupiter, FL 33458

Principal:
Fiscal Year 2021: Maria Lloyd
During Audit: Maria Lloyd

Treasurer:
Fiscal Year 2021: Melinda McDowell
During Audit: Melinda McDowell

Afterschool Site Director:
Fiscal Year 2021: Lisa Faustini
During Audit: Lisa Faustini

Cash and Investments

Checking	\$ 92,610.80
Investments	
	\$ 92,610.80

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	3,780.90	346.09	1,299.54	264.36	0.00	3,091.81
Classes	21,056.23	22,019.83	35,335.91	36,285.00	29,327.42	14,697.73
Clubs	16,218.97	14.70	399.88	0.00	0.00	15,833.79
Departments	20,488.02	6,879.52	10,371.74	2,772.15	1,594.09	18,173.86
Trusts	34,352.77	114,536.56	107,742.42	9,898.64	18,478.64	32,566.91
General	11,930.65	15,758.82	19,622.77	1,755.11	1,575.11	8,246.70
	\$ 107,827.54	\$ 159,555.52	\$ 174,772.26	\$ 50,975.26	\$ 50,975.26	\$ 92,610.80

DOCUMENTATION FOR DISBURSEMENTS

Finding

The school made four payments between August 13, 2020, and May 28, 2021 totaling \$1,880 (Disbursements #14587 for \$705, #14417 for \$375, #14485 for \$400 and #14508 for \$400) to a consultant for aquarium maintenance service. However, the engagement of this consultant did not have a *School District Consultant Agreement (PBSD 1420)*.

On June 10, 2021, the principal approved a *Consultant Agreement* with the same vendor for June 10 through June 30, 2021, totaling \$3,500. A note dated June 10, 2021, was included in the school's file that this vendor had not yet obtained a vendor badge from School Police. It appears this vendor performed services on campus throughout the school year without the proper background clearance. According to staff, this vendor subsequently was background cleared and has received a vendor badge from school police beginning with School Year 2021-2022.

Recommendation

The *School District Consultant Agreement (PBSD 1420)* should be properly executed for all consultants with dated signatures. To verify that all consultants comply with *Section 8* of the *Consultant Agreement* and *Florida Statutes §1012.465 (Jessica Lunsford Act)*, consultant background must be cleared prior to performing services on school grounds when students are present.

Management's Response

Concur. I will make sure we are in compliance with Section 8 and that consultants are cleared prior to entering school grounds when students are present.

Lincoln Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 1160 Avenue "N"
Riviera Beach, FL 33404

Principal:
Fiscal Year 2021: Alicia Porter
During Audit: Alicia Porter

Treasurer:
Fiscal Year 2021: Jo Ann Berry
During Audit: Jo Ann Berry

Afterschool Site Director:
Fiscal Year 2021: Demetria White
During Audit: Demetria White

Cash and Investments

Checking	\$ 18,024.86
Investments	
	\$ 18,024.86

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	1,351.00	0.00	0.00	0.00	0.00	1,351.00
Classes	703.86	0.00	349.45	0.00	0.00	354.41
Clubs	28.00	0.00	(45.00)	0.00	0.00	73.00
Departments	233.25	0.00	0.00	0.00	0.00	233.25
Trusts	17,314.24	15,085.11	16,358.16	0.00	0.00	16,041.19
General	(29.38)	1.17	(0.22)	0.00	0.00	(27.99)
	\$ 19,600.97	\$ 15,086.28	\$ 16,662.39	\$ 0.00	\$ 0.00	\$ 18,024.86

AFTERSCHOOL PROGRAM

Finding

As of June 30, 2021, the Afterschool Program had an accounts receivable balance of \$34,044.05 from 145 parent accounts. Moreover, \$33,936.99 of the balance was from accounts marked inactive, some dating back as early as 2013. Efforts were made by the school to recover the amounts owed.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the *Afterschool Programs Operational Manual*. Specifically,

- Afterschool is a self-supporting program funded by user fees. To ensure fiscal accountability, all program fees, including registration fees, should be collected in accordance with the District's approved *Rate Schedule*. Moreover, *Afterschool Programs Operational Manual* requires that "Afterschool fees must be paid in advance and collected by the dates outlined on the schedule."
- To enhance the integrity of the financial records, accounts receivable information for students who are not enrolled in the program for the current year should be revisited. The accounts receivable information for former students should be removed from the database and the information transferred to the student obligation list.

Management's Response

Concur. I will work with Aftercare Director to implement recommendations given by district.

Loxahatchee Groves Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 16020 Okeechobee Boulevard
Loxahatchee, FL 33470

Principal:
Fiscal Year 2021: Richard Myerson
During Audit: Richard Myerson

Treasurer:
Fiscal Year 2021: Katharine Smith
During Audit: Katharine Smith

Afterschool Site Director:
Fiscal Year 2021: Angela Babazadeh
During Audit: Angela Babazadeh

Cash and Investments

Checking	\$ 41,657.75
Investments	
	\$ 41,657.75

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	82.63	0.00	0.00	0.00	0.00	82.63
Classes	4,309.68	2,225.00	2,953.92	409.78	359.78	3,630.76
Clubs	1,185.48	1,398.00	1,558.71	977.35	821.00	1,181.12
Departments	5,235.31	1,322.84	2,764.32	713.56	883.56	3,623.83
Trusts	32,266.16	107,894.75	112,276.48	1,789.14	1,775.49	27,898.08
General	5,013.73	5,001.99	4,724.39	3,638.70	3,688.70	5,241.33
	\$ 48,092.99	\$ 117,842.58	\$ 124,277.82	\$ 7,528.53	\$ 7,528.53	\$ 41,657.75

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that the parent/guardian for one student did not sign on the *Parent Sign Out Sheets* for October 1, 6, and 9, 2020. However, the *Attendance Sheets* indicated that the student attended the program on those days

Recommendation

To protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released.

Management's Response

Concur. I have met with the Aftercare Director to work out a strategy to ensure this does not happen again.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that the school did not maintain the *Prenumbered Document Inventory Register (PBSD 0160)* for *School Checks* and the *Assignment Register for Official Receipts Books (PBSD 0174)* for *Afterschool Program SACC Receipts*.

Recommendation

To ensure proper fiscal controls and accountability, and as required by *Chapter 27 of the Internal Accounts Manual*, the Document Custodian should account for each prenumbered document, including *School Checks and Aftercare Program Receipts* through the use of the *Prenumbered Document Inventory Register (PBSD 0160)* and *Assignment Register for Official Receipts Books (PBSD 0174)* to confirm the periodic inventory of the forms.

Management's Response

Concur. I have assigned a new records custodian, she has taken the required trainings and will follow all district procedures.

**Manatee Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 7001 Charleston Shores Boulevard
Lake Worth, FL 33467

Principal:
Fiscal Year 2021: Mary Churchill-Jones
During Audit: Mary Churchill-Jones

Treasurer:
Fiscal Year 2021: Yolanda Frederick
During Audit: Yolanda Frederick

Afterschool Site Director:
Fiscal Year 2021: Patricia Latona
During Audit: Patricia Latona

Cash and Investments

Checking	\$ 89,661.27
Investments	
	\$ 89,661.27

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	241.24	1,009.00	705.55	0.00	286.94	257.75
Classes	25,897.35	6,606.00	19,997.08	157.06	157.06	12,506.27
Clubs	0.00	0.00	0.00	0.00	0.00	0.00
Departments	13,561.09	2,044.65	3,322.37	0.00	0.00	12,283.37
Trusts	63,024.79	304,894.20	308,833.02	18,315.14	18,315.14	59,085.97
General	7,263.10	3,989.52	6,011.65	3,470.44	3,183.50	5,527.91
	\$ 109,987.57	\$ 318,543.37	\$ 338,869.67	\$ 21,942.64	\$ 21,942.64	\$ 89,661.27

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of sample fundraiser documentation revealed that the Yearbook Fundraiser (Account #7-0100) did not have the required the *Sales Item Inventory Report*.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically, to ensure proper fiscal accountability, *Sales Item Inventory Report* should be completed with all the accurate information. Accurate *Sales Item Inventory Report* should assist staff in (1) reconciling sales revenues and (2) tracking items purchased, given-away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be investigated and resolved accordingly

Management's Response

Concur. The bookkeeper has created a fundraiser checklist for opening and closing a fundraiser account. These documents are required to be checked by the bookkeeper and then reviewed by the principal.

Marsh Pointe Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 12649 Ibiza Drive
Palm Beach Gardens, FL 33418

Principal:
Fiscal Year 2021: Maureen Werner
During Audit: Ryan Scott

Treasurer:
Fiscal Year 2021: Christine Grusman
During Audit: Christine Grusman

Afterschool Site Director:
Fiscal Year 2021: Sarah Stolpman
During Audit: Sarah Stolpman

Cash and Investments

Checking	\$ 291,358.12
Investments	
	\$ 291,358.12

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	5,515.57	120.00	21.40	5,000.00	1,560.00	9,054.17
Classes	15,147.26	17,593.00	24,838.06	6,184.34	4,327.79	9,758.75
Clubs	19,292.84	4,944.00	8,048.47	0.00	0.00	16,188.37
Departments	49,804.88	9,236.06	9,929.78	12,782.38	6,687.14	55,206.40
Trusts	178,058.65	228,910.55	197,529.83	111,256.85	124,880.60	195,815.62
General	9,415.70	483.00	6,795.85	2,251.96	20.00	5,334.81
	\$ 277,234.90	\$ 261,286.61	\$ 247,163.39	\$ 137,475.53	\$ 137,475.53	\$ 291,358.12

Marsh Pointe Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**Meadow Park Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 956 Florida Mango Road
West Palm Beach, FL 33406

Principal:
Fiscal Year 2021: Kelly Patrick
During Audit: Kelly Patrick

Treasurer:
Fiscal Year 2021: Rhym Fradj
During Audit: Yaritza Dominguez-Soto

Afterschool Site Director:
Fiscal Year 2021: Lydie Louis
During Audit: Lydie Louis

Cash and Investments

Checking	\$ 45,949.47
Investments	
	\$ 45,949.47

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	622.86	185.00	569.18	0.00	0.00	238.68
Classes	6,353.70	1,322.00	4,174.69	0.00	389.90	3,111.11
Clubs	3,085.00	788.00	570.28	0.00	0.00	3,302.72
Departments	8,702.23	2,708.88	2,915.86	2,921.15	2,921.15	8,495.25
Trusts	53,429.90	166,668.62	195,465.90	0.00	0.00	24,632.62
General	1,975.61	6,053.77	2,250.19	5,553.70	5,163.80	6,169.09
	\$ 74,169.30	\$ 177,726.27	\$ 205,946.10	\$ 8,474.85	\$ 8,474.85	\$ 45,949.47

DEPOSIT OF MONIES

Finding

The review of the money collection process at the school revealed that the school's *2021 End-of-Year Teacher Checklist* mistakenly instructed staff to submit all the yellow copies of the MCRs to the school treasurer instead of the school secretary as required by the District's procedures.

Recommendation

As required by *Bulletin #P-14051-S/CFO* and *Internal Accounts Manual, Chapter 7's Record Retention Requirements*, at the year-end, "*Teachers/sponsors should submit their yellow copies of the MCR and computerized receipts to the School Secretary...*" The school should correct its *End-of-Year Checklist* to ensure the instructions are complying with the District's procedures.

Management's Response

Concur. The secretary will make the changes.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of documentation for fundraisers revealed that:

- As indicated by the sponsor on the *Sales Item Inventory Report* for the PE Uniform Sales (Account #5-1900.01),
 - 23 PE shirts and 17 PE shorts with total resale value of \$285 were either missing or given away free of charge. However, no explanation was provided as to what happened to these items as required by the *Report's* instructions.

During the audit, the sponsor explained that the missing items included (a) damaged items, (b) items delivered to teacher mailbox but parents and students said they did not receive the items, (c) parents said they turned money in and teachers said they put the money into the sponsor's mailbox but the sponsor never received the money. *DOE Rules* and District's procedures require the staff collecting funds to complete a *Monies Collected Report* and put those funds into the safe daily, instead of teachers' mailboxes.

Recommendation

To ensure proper fiscal accountability,

- *Sales Item Inventory Report* should be completed with all the accurate information. Accurate Sales Item Inventory Report should assist staff in (1) reconciling sales revenues and (2) tracking items

purchased, given-away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be reviewed and resolved accordingly.

- **DOE Rules** and **District Bulletin #P-14051-S/CFO** require that monies collected be put into the drop-safe daily and be deposited into the bank within five working days after the collections. Delay in turning in the monies for deposit could subject the monies to unwarranted exposure and result in financial irregularities.

Management's Response

Concur. I will instruct my staff to put all money in the safe on a daily basis.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card purchases found that:

- Disbursement #12924 (for \$2,513.00) did not have the required *Purchase Order*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- Disbursements #12932 (for \$160.95) was for purchase of academic staff calendars and included sales tax totaling \$10.53 although it was tax-exempt qualified purchase.

Recommendation

Disbursement procedures should be administered in accordance with **Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)**, and related District guidelines. Specifically,

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- The School District is a sales tax-exempt government; it should not pay sales tax for qualified purchases.

Management's Response

Concur. I will instruct the Treasurer that this form must be filled out for any purchase over \$1,000.

Melaleuca Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 5759 West Gun Club Road
 West Palm Beach, FL 33415

Principal:
 Fiscal Year 2021: Deborah Maupin
 During Audit: Deborah Maupin

Treasurer:
 Fiscal Year 2021: Lesia Mullett
 During Audit: Lesia Mullett

Afterschool Site Director:
 Fiscal Year 2021: Judith Wilson
 During Audit: Judith Wilson

Cash and Investments

Checking	\$ 15,623.18
Investments	
	\$ 15,623.18

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	4,631.47	125.00	1,674.00	40.00	40.00	3,082.47
Classes	1,613.67	0.00	309.28	0.00	0.00	1,304.39
Clubs	3,334.11	140.00	894.22	0.00	0.00	2,579.89
Departments	389.61	52.00	0.00	0.00	0.00	441.61
Trusts	24,588.36	57,807.90	75,247.93	117.60	0.00	7,265.93
General	1,199.78	3,093.90	3,227.19	289.40	407.00	948.89
	\$ 35,757.00	\$ 61,218.80	\$ 81,352.62	\$ 447.00	\$ 447.00	\$ 15,623.18

Melaleuca Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**Morikami Park Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 6201 Morikami Park Road
Delray Beach, FL 33484

Principal:
Fiscal Year 2021: Stacey Quinones
During Audit: Stacey Quinones

Treasurer:
Fiscal Year 2021: Chinyere Diala
During Audit: Chinyere Diala

Afterschool Site Director:
Fiscal Year 2021: Yayi Sun
During Audit: Yayi Sun

Cash and Investments

Checking	\$ 136,763.96
Investments	
	\$ 136,763.96

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	692.00	0.00	427.81	0.00	0.00	264.19
Classes	3,460.31	1,992.97	710.67	383.47	383.47	4,742.61
Clubs	377.34	0.00	0.00	0.00	0.00	377.34
Departments	15,955.76	343.79	6,784.51	0.00	0.00	9,515.04
Trusts	54,628.54	331,582.98	285,088.39	6,674.19	6,674.19	101,123.13
General	25,954.72	44,278.29	49,491.36	4,729.06	4,729.06	20,741.65
	\$ 101,068.67	\$ 378,198.03	\$ 342,502.74	\$ 11,786.72	\$ 11,786.72	\$ 136,763.96

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements found that:

- Disbursement #15069 (for \$2,062.92) included payment of \$1,800 for decal printing that did not have the required *Purchase Order*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000. Moreover, the *Purchase Order* for Disbursement #15151 (for \$1,679.65) was not approved by the Principal until two months after the invoice date.
- Disbursement #15085 (for \$1,785.38) for payment for professional books did not have the Principal's approved *Check Requisition*.
- Supporting invoices for Disbursement #15123 (\$4,141.48) were not defaced after payment. Supporting documentation should be defaced (stamped "PAID") after payment in order to prevent duplicate payments.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically,

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- Expenditures should be adequately supported by itemized invoices/receipts. The issuance of a school check should be supported by the Principal's approved *Check Requisition*. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.
- To avoid potential duplicated payments, supporting documentation such as receipts and invoices should be defaced (stamped "PAID") after payments were made.

Management's Response

Concur. These items have been addressed with our school treasurer.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that The Child Custody Section (Questions A-D) of the *Registration Form* for one of the five sample students was not completed with any of the required information.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the *Afterschool Programs Operational Manual*. Specifically, to protect the welfare and health of students, the *Afterschool Programs Registration Form* for each student should be completed with all the required information and signed by the parent/guardian.

Management's Response

Concur. This has been addressed with our afterschool director. A new system has been put in place so that registration forms are double checked for completion.

**New Horizons Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 13900 Greenbriar Boulevard
Wellington, FL 33414

Principal:
Fiscal Year 2021: Dana Pallaria
During Audit: Dana Pallaria

Treasurer:
Fiscal Year 2021: Margarita Molina
During Audit: Margarita Molina

Afterschool Site Director:
Fiscal Year 2021: TracyAnn Miller
During Audit: Kristy Driscoll

Cash and Investments

Checking	\$ 127,621.16
Investments	
	\$ 127,621.16

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	606.96	100.00	0.00	24.00	0.00	730.96
Classes	17,158.49	2,457.00	4,151.59	1,963.73	998.73	16,428.90
Clubs	9,291.74	229.00	323.18	0.00	0.00	9,197.56
Departments	10,818.53	220.50	434.01	0.00	0.00	10,605.02
Trusts	37,259.25	214,711.40	192,924.21	2,365.23	2,365.23	59,046.44
General	32,091.66	4,601.74	4,092.12	1,823.73	2,812.73	31,612.28
	\$ 107,226.63	\$ 222,319.64	\$ 201,925.11	\$ 6,176.69	\$ 6,176.69	\$ 127,621.16

New Horizons Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**North Grade K-8 School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 824 North "K" Street
Lake Worth, FL 33460

Principal:
Fiscal Year 2021: Nicole Patterson
During Audit: Nicole Patterson

Treasurer:
Fiscal Year 2021: Stephanie Dunlop
During Audit: Stephanie Dunlop

Afterschool Site Director:
Fiscal Year 2021: Ginger Evans
During Audit: Ginger Evans

Cash and Investments

Checking	\$ 51,063.58
Investments	
	\$ 51,063.58

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	669.74	1,132.00	1,065.24	0.00	0.00	736.50
Classes	5,935.62	16.00	(330.27)	0.00	0.00	6,281.89
Clubs	114.96	0.00	0.00	0.00	0.00	114.96
Departments	1,291.96	35.00	0.00	0.00	0.00	1,326.96
Trusts	34,244.04	136,485.88	141,976.95	228.63	228.63	28,752.97
General	15,255.08	4,319.22	5,724.00	1,865.76	1,865.76	13,850.30
	\$ 57,511.40	\$ 141,988.10	\$ 148,435.92	\$ 2,094.39	\$ 2,094.39	\$ 51,063.58

North Grade K-8 School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

Northboro Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 400 40th Street
West Palm Beach, FL 33407

Principal:
Fiscal Year 2021: Gayle Harper / Chanda Kinlaw
During Audit: Chanda Kinlaw

Treasurer:
Fiscal Year 2021: Marie Desantis
During Audit: Marie Desantis

Afterschool Site Director:
Fiscal Year 2021: Chantelle Broome
During Audit: Chantelle Broome

Cash and Investments

Checking	\$ 50,896.42
Investments	
	\$ 50,896.42

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	1,520.43	0.00	90.00	0.00	0.00	1,430.43
Classes	15,167.04	635.20	3,405.03	791.09	8,717.26	4,471.04
Clubs	35.55	0.00	0.00	0.00	0.00	35.55
Departments	8,504.33	0.00	564.63	0.00	0.00	7,939.70
Trusts	31,641.38	85,818.56	91,016.61	7,509.16	6,509.16	27,443.33
General	4,046.07	3,512.85	4,908.72	7,926.17	1,000.00	9,576.37
	\$ 60,914.80	\$ 89,966.61	\$ 99,984.99	\$ 16,226.42	\$ 16,226.42	\$ 50,896.42

DEPOSIT OF MONIES

Finding

The review of money collection process and sample *Monies Collected Reports* (MCRs) at the school found that some of the sponsors did not turn in the yellow copies of the MCRs at the year-end, along with the computerized receipts.

Recommendation

As required by *Internal Accounts Manual, Chapter 7's Record Retention Requirements*, "Teacher/sponsors should submit their yellow copies of the MCR and computerized receipts to the School Secretary..."

Management's Response

Concur. My start date was 12/10/2020. I cannot account for the yellow copies of the Monies Collected Forms prior to my start date. As a result of this audit finding, I have changed the practices as it relates to teachers/staff turning in their Monies Collected Forms. The practice prior to me starting was that all MCRs were turned in to the Confidential Secretary at the end of the school year. I have implemented the practice of teachers turning in their MCRs on a monthly basis to my Confidential Secretary and a Google Document was created to verify that teachers turned it in.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that two disbursements (# 13817 and #13819) totaling \$540.82 were for refunds of March 2020 Aftercare fees for Pre-Kindergarten students who paid but did not attend school due to COVID closure in March 2020. However, the disbursements did not have supporting documentation for the students' original payments, such as a receipt or copies of *Monies Collected Reports* or credit card payments.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically, refunds of tuition fees to students should be supported by the original payment records. Without adequate documentation, there is no assurance that the disbursements were appropriate.

Management's Response

Concur. My start date as the new principal was 12/10/2020. I cannot account for what transpired with the disbursements of funds for March 2020 Aftercare fees. However, I did meet with the leader on 12/6/21 in charge of collecting funds for our Pre-Kindergarten Aftercare Program and gave her the directive of

issuing receipts to all parents if they pay in person with cash. In addition, for every cash payment or MCRs she has, she must turn in the documents to my Confidential Secretary to be kept in a folder for Pre-Kindergarten Aftercare so that we can account for all payments and disbursements.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that:

- Two of five sample students reviewed were released to individuals without legible signatures from two to 19 times during November 2020, and January and May 2021. Due to the illegibility of the signatures, they could not be matched to any document kept on file at the school.
- One of five sample students reviewed was released 11 times during May 2021 to an individual whose name did not appear on either the *Registration Form* or the *Additional Student Release Authorization Form*.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the *Afterschool Programs Operational Manual*. Specifically, to protect the safety of students, students should be released only to authorized persons, and signature of the authorized person must be obtained before the student is released.

Management's Response

Concur. My start date as principal was 12/10/2021. Due to the finding, I have met with my Afterschool Director on 12/2/21 to go over the findings. I gave her the directive to make sure that all parties picking up students write in print or legibly enough so that the signature can be verified with the one on the signature card. As per the second finding, she explained that as a result of the parent calling to inform her that another designated party was going to pick up the student, she allowed it based on parent approval. I told her that in the future a parent has to put the request in writing and the request should accompany the sign out sheet for the student. In addition, I explained that after the initial request the parent will need to update the signature card by adding the individual(s) in order for us to honor the request.

Northmore Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 4111 North Terrace Drive
 West Palm Beach, FL 33407

Principal:
 Fiscal Year 2021: Vonda Daniels
 During Audit: Cory Friess

Treasurer:
 Fiscal Year 2021: Belinda Colebrook
 During Audit: Belinda Colebrook

Afterschool Site Director:
 Fiscal Year 2021: Kanisha Mortin
 During Audit: Kanisha Mortin

Cash and Investments

Checking	\$ 37,830.74
Investments	
	\$ 37,830.74

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	2.50	44.00	34.50	12.00	12.00	12.00
Classes	953.75	178.00	(219.62)	0.00	0.00	1,351.37
Clubs	94.82	0.00	0.00	0.00	0.00	94.82
Departments	806.51	2,430.77	2,430.39	0.38	0.38	806.89
Trusts	47,182.81	59,702.48	70,715.48	218.82	1,998.82	34,389.81
General	53.41	1,763.98	2,421.54	2,450.00	670.00	1,175.85
	\$ 49,093.80	\$ 64,119.23	\$ 75,382.29	\$ 2,681.20	\$ 2,681.20	\$ 37,830.74

Northmore Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**Orchard View Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 4050 Old Germantown Road
Delray Beach, FL 33445

Principal:
Fiscal Year 2021: Lisa Lee
During Audit: Danielle Garcia

Treasurer:
Fiscal Year 2021: Jenny Okoee
During Audit: Rachel Calderon

Afterschool Site Director:
Fiscal Year 2021: Annie Alcin
During Audit: Annie Alcin

Cash and Investments

Checking	\$ 35,371.59
Investments	
	\$ 35,371.59

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	\$0.00	0.00	0.00	0.00	0.00	0.00
Classes	1,775.63	160.00	199.42	0.00	0.00	1,736.21
Clubs	1,449.49	0.00	227.39	0.00	0.00	1,222.10
Departments	5,630.58	100.00	557.67	0.00	0.00	5,172.91
Trusts	20,978.55	88,694.51	89,851.20	179.61	179.61	19,821.86
General	4,570.88	8,389.12	5,541.49	447.10	447.10	7,418.51
	\$ 34,405.13	\$ 97,343.63	\$ 96,377.17	\$ 626.71	\$ 626.71	\$ 35,371.59

AFTERSCHOOL PROGRAM

Finding

The review of the Afterschool Program records revealed that:

- There were discrepancies between *Attendance Sheets* and *Parent Sign Out Records* during December 2020 and February 2021:
 - The parents/guardians for two students did not record the pickup dates and times for three days (February 6, 22, and 26, 2021) on the *Parent Sign Out Record*. However the *Attendance Sheets* indicated that the students attended the program on those days.
 - The parent/guardian for one student recorded the pickup date and time on the *Parent Sign Out Record* on December 10, 2020. However, the *Attendance Sheet* shows the student was absent.
 - One student file included a parent-signed letter indicating the student would be absent from February 2 to February 19, 2021. However, the *Attendance Sheets* indicated that the student attended the program on February 5, 8 and 9.
- As of June 30, 2021, the Afterschool Program had an accounts receivable balance of \$10,663 from 82 parent accounts. Moreover, \$9,142.31 (or 86%) of the balance was from accounts marked inactive, some dating back as early as 2016.

Recommendations

The Afterschool Program should be administered in accordance with District's guidelines and *Afterschool Programs Operational Manual*. Specifically,

- *Parent Sign-Out Records* should be accurately completed with the needed information and kept on file.
- Afterschool is a self-supporting program funded by user fees. As required by the *Afterschool Programs Operational Manual* and to ensure fiscal accountability, program fees should be collected in advance of attendance. To enhance the integrity of the financial records, accounts receivable information for students who are not enrolled in the program for the current year should be revisited. The accounts receivable information for inactive students should be removed from the database and transferred the information to the student obligation list.

Management's Response

Concur. Working with Afterschool Director to ensure sign-in sheets are completed DAILY. Fees will be collected in advance as required and inactive students will be removed from the database and fees attempted to be collected.

**Pahokee Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 560 East Main Place
Pahokee, FL 33476

Principal:
Fiscal Year 2021: Karen Abrams
During Audit: Karen Abrams

Treasurer:
Fiscal Year 2021: Leontye Mann
During Audit: Michelle Gallardo

Cash and Investments

Checking	\$ 22,506.26
Investments	
	\$ 22,506.26

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	1,986.08	0.00	(192.76)	0.00	0.00	2,178.84
Clubs	1,377.28	0.00	0.00	0.00	0.00	1,377.28
Departments	1,869.43	75.00	89.75	0.00	0.00	1,854.68
Trusts	24,885.80	5,080.00	16,449.65	0.00	0.00	13,516.15
General	5,893.65	0.00	2,314.34	380.00	380.00	3,579.31
	\$ 36,012.24	\$ 5,155.00	\$ 18,660.98	\$ 380.00	\$ 380.00	\$ 22,506.26

**BANK SIGNATURE CARD
(REPEAT FINDING)**

Finding

On August 1, 2018, the District's Accounting Services Department informed the school treasurer that the regional area had a change of leadership and that the school would need to complete a new bank account signature card. The review of banking documentation revealed that the school did not have a signature card reflecting the new authorized signatures for the bank account. The Treasury Department confirmed the last updated signature card on file was prepared in April 2016.

Recommendation

DOE Rules, Section III (1.3), which states "Each [bank] account shall have at least two authorized check signers, one of whom must be the principal." According to the *Internal Accounts Manual*, when authorized banking signatory is changed, the Treasury Department must be notified and will generate a bank resolution letter authorizing the changes, as soon as those changes have been approved through proper channels. Schools should retain the bank resolution letters, as well as a copy of the actual bank signature cards.

Management's Response

Concur. Bank card has been signed.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that:

- Five Disbursements (#s 11293, 11298, 11299, 11313 and 11315) totaling \$4,950 were for refund of field trip fees to students who paid but did not attend the trip to Washington, D.C. However, the disbursements did not have supporting documentation for the students' original payments, such as a receipt or copies of *Monies Collected Reports* or credit card payments. Moreover, the *Check Requisitions* were not signed by the account sponsor.
- Disbursement #11321 (for \$326.55) was payment for student snack incentives. However, the purchase was supported by an account statement instead of itemized invoices. Furthermore, the payment was not processed in a timely manner and the school incurred a late fees totaling \$18.48.
- Supporting documents for six disbursements, totaling \$2,420.46, (#11318, 11321, #11322, #11331, #11332, and #11334) were not defaced after payment. Supporting documentation should be defaced (stamped "PAID") after payment in order to prevent duplicate payments.

- Two P-Card transactions, totaling \$887.57 (December 10, 2020 for \$267.57 and June 18, 2021 for \$620.28) did not have adequate supporting documentation. Missing records included the Purchasing Card End-of Cycle-Checklist, Bank Statement and an invoice or receipt.

Recommendation

- Refunds of field trip fees to students should be supported by the original payment records. Without adequate documentation, there is no assurance that the disbursements were appropriate.
- To ensure that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.
- To avoid incurring unnecessary finance charges and in compliance with *Florida Statutes §218.503 (Prompt Payment Act)*, the school should promptly process payments for all invoices including those for District services.

Management's Response

Concur.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that the school did not perform the required monthly inventory-check for the *School Checks*.

Recommendation

To ensure proper fiscal accountability and as required by *Chapter 27 of the Internal Accounts Manual*, the *School Checks* should be inventory-checked monthly by the designated document custodian and record the results on the *Prenumbered Document Inventory Register (PBSD 0160)*.

Management's Response

Concur. We have a new bookkeeper, Assistant Principal and designated document custodian. All procedures are in place to the documents referenced above.

**Palm Beach Gardens Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 10060 Riverside Drive
Palm Beach Gardens, FL 33410

Principal:
Fiscal Year 2021: Kimberly Evans
During Audit: Kimberly Evans

Treasurer:
Fiscal Year 2021: Gulhan (Gina) Kilie
During Audit: Gulhan (Gina) Kilie

Afterschool Site Director:
Fiscal Year 2021: Kimberly Sheehan
During Audit: Kimberly Sheehan

Cash and Investments

Checking	\$ 88,029.55
Investments	
	\$ 88,029.55

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	1,955.31	0.00	0.00	0.00	0.00	1,955.31
Classes	12,233.47	1,733.40	2,953.75	0.00	1,924.90	9,088.22
Clubs	5,342.07	0.00	266.32	0.00	0.00	5,075.75
Departments	11,318.08	19.95	3,430.32	0.00	0.00	7,907.71
Trusts	54,487.97	352,343.71	340,158.34	770.60	770.60	66,673.34
General	(3,822.77)	9,644.71	10,417.62	3,667.30	1,742.40	(2,670.78)
	\$ 81,514.13	\$ 363,741.77	\$ 357,226.35	\$ 4,437.90	\$ 4,437.90	\$ 88,029.55

Palm Beach Gardens Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**Palm Beach Public School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 239 Coconut Road
Palm Beach, FL 33480

Principal:
Fiscal Year 2021: Christie Schwab
During Audit: Christie Schwab

Treasurer:
Fiscal Year 2021: Angie Brown / Celia Lafferty
During Audit: Celia Lafferty

Afterschool Site Director:
Fiscal Year 2021: Heather Stonelake
During Audit: Heather Stonelake

Cash and Investments

Checking	\$ 55,119.65
Investments	
	\$ 55,119.65

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	484.50	482.70	(20.00)	0.00	0.00	987.20
Classes	3,855.65	5,840.16	7,943.49	532.28	1,980.35	304.25
Clubs	222.13	125.00	0.00	0.00	125.00	222.13
Departments	2,784.31	340.10	179.73	0.00	0.00	2,944.68
Trusts	33,463.52	120,385.19	111,497.27	125.00	0.00	42,476.44
General	7,065.27	8,182.77	8,511.16	11,917.72	10,469.65	8,184.95
	\$ 47,875.38	\$ 135,355.92	\$ 128,111.65	\$ 12,575.00	\$ 12,575.00	\$ 55,119.65

Palm Beach Public School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

Palm Springs Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 101 Davis Road
Palm Springs, FL 33461

Principal:
Fiscal Year 2021: Marjorie Rowe
During Audit: Marjorie Rowe

Treasurer:
Fiscal Year 2021: Ana Delgado
During Audit: Ana Delgado

Afterschool Site Director:
Fiscal Year 2021: Kathy Anderson
During Audit: Kathy Anderson

Cash and Investments

Checking	\$ 30,878.66
Investments	
	\$ 30,878.66

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	266.44	0.00	0.00	0.00	0.00	266.44
Classes	2,015.76	980.00	2,686.11	0.00	0.00	309.65
Clubs	1,167.50	0.00	818.77	0.00	0.00	348.73
Departments	532.82	9,499.37	8,828.59	247.99	247.99	1,203.60
Trusts	12,683.84	71,032.34	73,461.98	0.00	345.32	9,908.88
General	20,297.32	8,995.64	10,796.92	4,674.43	4,329.11	18,841.36
	\$ 36,963.68	\$ 90,507.35	\$ 96,592.37	\$ 4,922.42	\$ 4,922.42	\$ 30,878.66

DOCUMENTATION FOR FUNDRAISERS

Finding

The Book Fair Sales (Account #5-1700.01) began on April 26, 2021. However, the sponsor for this fundraiser did not complete the required Annual eLearning Training until June 4, 2021, i.e. five weeks after the fundraiser began. Moreover, this sponsor conducted two fundraisers in Fiscal Year 2020 and did not complete the required training during that year.

Recommendation

To ensure fundraiser sponsors are familiar with and complying with the current fundraising procedures, they should complete the required Annual eLearning Training course prior to conducting fundraising activities.

Management's Response

Concur. Check to make sure that all required paperwork is completed – including purchase order and check requisition – prior to approving.

DOCUMENTATION FOR DISBURSEMENTS

Finding

Disbursement #11998 (for \$1,379.25) did not have the required *Check Requisition* and *Purchase Order*.

Recommendation

All disbursements should be adequately documented with the Principal's approved *Check Requisition* and supported by itemized invoices and receipts. Moreover, purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.

Management's Response

Concur. Collect the certificate of completion of required PD prior to authorizing the fundraiser.

**Palmetto Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 5801 Parker Avenue
West Palm Beach, FL 33405

Principal:
Fiscal Year 2021: Gladys Harris
During Audit: Gladys Harris

Treasurer:
Fiscal Year 2021: Liliana Monroy
During Audit: Sandra Monroy

Afterschool Site Director:
Fiscal Year 2021: Monica Perez
During Audit: Monica Perez

Cash and Investments

Checking	\$ 23,888.73
Investments	
	\$ 23,888.73

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	450.56	150.00	0.00	0.00	0.00	600.56
Clubs	1,809.26	0.00	0.00	0.00	0.00	1,809.26
Departments	10,763.92	0.00	10,139.08	0.00	0.00	624.84
Trusts	27,920.28	70,290.29	84,740.54	1,155.00	155.00	14,470.03
General	373.57	7,277.97	267.50	0.00	1,000.00	6,384.04
	\$ 41,317.59	\$ 77,718.26	\$ 95,147.12	\$ 1,155.00	\$ 1,155.00	\$ 23,888.73

SAFEGUARDING OF ASSETS

Finding

During the audit, we noted that the treasurer transported blank checks in a tote bag while working away from her primary office on the second campus. We observed that these checks were left unattended and not locked in a secure location.

Also, our review of *School Checks* determined that two *School Checks* (#11751 and #11752) were not used during the fiscal year. These checks were neither maintained in the voided check file nor listed as voided on the *Prenumbered Document Inventory Register (PBSD 0160)* for *School Checks*.

Recommendation

To ensure school assets are safeguarded properly, school checks should be stored in a restricted location, such as a locked cabinet or the drop-safe. Voided checks should be stamped with a VOID stamp and defaced by cutting out the signature section of the check to eliminate the possibility that voided checks could be processed through the banking system. All voided checks must be listed on the *Prenumbered Document Inventory Register (PBSD 0160)* and retained.

Management's Response

Concur. I conducted a conference with treasurer, check custodian & Drop Safe Log verifier regarding recommendation to make sure they follow School Board Policy. Presently checks are maintained locked in treasurer's office cabinet on West Campus.

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample *Monies Collected Reports (MCRs)* found that monies collected were not timely processed by the school treasurer. For example, \$10,379.23 collected through 19 MCRs (#s 784-5 through 784-7, 794-1 through 794-11, and 801-1 through 801-5) were not deposited into bank until seven to 16 working days after collection.

Recommendation

DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools), Internal Accounts Manual, and District Bulletin #P-14051-S/CFO require that monies collected be put into the drop-safe daily and be deposited into the bank within five working days after the collections. Delay in turning in the monies for deposit could subject the monies to unwarranted exposure and result in financial irregularities.

Management’s Response

Concur. Guarda inconsistent pick up schedule and dual campus (multiple safes) contributed to these findings. We will attentively monitor Guarda timely pick-up schedule and prepare deposits in a timely manner.

DOCUMENTATION FOR FUNDRAISERS

Finding

The PTO Adult T-Shirt Sale (Account #6-3300.02) had a total sales revenue of \$40 deposited into the Internal Funds during Fiscal Year 2021. However, based on the *Sales Item Inventory Report* and our examination of physical inventory during the audit, this fundraiser should have generated a total estimated revenue of \$174. Consequently, \$134 in estimated revenue was unaccounted for.

Item	Quantity					Selling Price (2)	Revenues
	Beginning Inventory (1)	Purchases (1)	Items Given Away (1)	Inventory On Hand (2)	Units Sold		
T-Shirts	89	0	0	60	29	\$6	\$174
Total Estimated Revenues							\$174
Total Sales Revenues Collected							\$40
Estimated Revenues Unaccounted For							\$134

(1) Based on *FY21 Sales Item Inventory Report*.

(3) Based on the auditor observation of physical inventory on February 5, 2022.

Recommendation

To ensure proper fiscal accountability, the *Sales Item Inventory Report* should be accurately completed with all needed information. Accurate *Sales Item Inventory Report* should assist staff in (1) reconciling sales revenues and (2) tracking of items purchased, given away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be reviewed and resolved accordingly.

Management’s Response

Concur. Any remaining inventory will be secured in the West Office vault for future sale.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card purchases found that:

Palmetto Elementary School
Management Letter
Year Ended June 30, 2021

- Four disbursements totaling \$5,874.76 (#11711 for \$4,107.16, #11742 for \$1209.60, #11709 for \$448, and #11736 for \$110) did not have the Principal's approved *Check Requisition*.
- Disbursement #11736 (for \$110) was inadequately supported by a vendor quote instead of a final invoice or receipt.
- A June 6, 2021, P-Card purchase for \$1,710 exceeded the \$1,000 per vendor per day limit, but did not have the prior approval from the Purchasing Department.
- Two disbursements totaling \$5,318.76 (#11711 for \$4,107.16 and # 11742 for \$1,209.60) did not have the required *Purchase Orders*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000. Moreover, the invoices for both purchases were not processed for payment until six months after the invoice dates.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and related district guidelines. Specifically,

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded. Moreover, P-Card purchases in excess of \$1,000 require prior approval of the Purchasing Department.
- Expenditures should be adequately supported by itemized invoices/receipts. The issuance of a school check should be supported by the Principal's approved *Check Requisition*.
- To ensure that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.
- To avoid incurring unnecessary finance charges and in compliance with *Florida Statutes §218.503 (Prompt Payment Act)*, the school should promptly process payments for all invoices including those for District services.

Management's Response

Concur. Treasurer will provide check requisition for approval and principal signature prior to preparing checks. Once checks are prepared, treasurer will present all documents to principal for check signature.

Additional Comments

We will follow all recommendations.

Panther Run Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 10775 Lake Worth Road
Lake Worth, FL 33467

Principal:
Fiscal Year 2021: Edilia De La Vega
During Audit: Edilia De La Vega

Treasurer:
Fiscal Year 2021: Michele Malkin
During Audit: Michele Malkin

Afterschool Site Director:
Fiscal Year 2021: Matthew Childs
During Audit: Matthew Childs

Cash and Investments

Checking	\$ 129,394.89
Investments	
	\$ 129,394.89

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	1,336.61	1,000.00	529.30	0.00	0.00	1,807.31
Classes	4,765.46	5,837.20	6,044.18	817.00	2,479.60	2,895.88
Clubs	155.26	505.00	85.93	0.00	0.00	574.33
Departments	14,097.67	2,555.37	2,922.18	463.66	463.66	13,730.86
Trusts	48,192.79	252,652.37	245,607.30	678.16	678.16	55,237.86
General	64,207.61	31,160.41	41,881.97	13,565.44	11,902.84	55,148.65
	\$ 132,755.40	\$ 293,710.35	\$ 297,070.86	\$ 15,524.26	\$ 15,524.26	\$ 129,394.89

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that the school did not maintain the *Prenumbered Document Inventory Registers* for *Classroom Receipts (PBSD 0196)* and *SACC Receipts (PBSD 1438)*.

Recommendation

To ensure proper fiscal controls and accountability, and as required by *Chapter 27 of the Internal Accounts Manual*, the Document Custodian should account for each prenumbered document, including *Classroom Receipts and SACC Receipts*, and record the results on the *Assignment Register for Official Receipt Books (PBSD 0174)*.

Management's Response

Concur. The document custodian will account for each pre-numbered document, including classroom receipts and SACC Receipts.

Additional Comments

Thank you for bringing this to our attention. We want to clarify that with the school year FY22 ending on 6/18 the summer camp immediately starting 6/22, there was no lapse in payments being received on campus. The document custodian was also processing registrations which did not leave much time for paperwork due to the abridged timeframe for the start of the new school year. We are confident that this situation will not be repeated and was directly affected by the condensed duty days that were adopted due to the impact of the COVID19 Pandemic.

**Pierce Hammock Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 14255 Hamlin Boulevard
Loxahatchee, FL 33470

Principal:
Fiscal Year 2021: Katie Chrissinger
During Audit: Katie Chrissinger

Treasurer:
Fiscal Year 2021: Ruth Simioni
During Audit: Ruth Simioni

Afterschool Site Director:
Fiscal Year 2021: Samantha Simioni
During Audit: Samantha Simioni

Cash and Investments

Checking	\$ 22,224.53
Investments	
	\$ 22,224.53

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	1,577.95	0.00	0.00	0.00	0.00	1,577.95
Classes	7,562.82	220.00	1,801.25	739.32	2,153.27	4,567.62
Clubs	1,290.16	0.00	105.28	0.00	0.00	1,184.88
Departments	5,548.59	20.00	2,151.73	0.00	0.00	3,416.86
Trusts	11,814.49	79,429.11	81,733.96	0.00	0.00	9,509.64
General	4,182.90	195.78	3,825.05	1,413.95	0.00	1,967.58
	\$ 31,976.91	\$ 79,864.89	\$ 89,617.27	\$ 2,153.27	\$ 2,153.27	\$ 22,224.53

Pierce Hammock Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**Pine Grove Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 400 SW 10th Street
Delray Beach, FL 33444

Principal:
Fiscal Year 2021: Shauntay King
During Audit: Shauntay King

Treasurer:
Fiscal Year 2021: Suhair Gali
During Audit: Ranin Masri

Cash and Investments

Checking	\$ 36,443.37
Investments	
	\$ 36,443.37

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	282.28	0.00	72.00	0.00	0.00	210.28
Classes	1,002.39	792.00	861.75	69.75	42.75	959.64
Clubs	3,635.52	1,922.00	980.37	0.00	1,027.00	3,550.15
Departments	3,314.37	20.00	1,140.00	0.00	0.00	2,194.37
Trusts	28,571.42	8,755.00	12,806.99	1,580.00	1,580.00	24,519.43
General	3,125.10	16,134.80	15,250.40	1,000.00	0.00	5,009.50
	\$ 39,931.08	\$ 27,623.80	\$ 31,111.51	\$ 2,649.75	\$ 2,649.75	\$ 36,443.37

PRENUMBERED DOCUMENTS

Finding

The review of controls in prenumbered documents found that the school had neither assigned a document custodian nor maintained a *Prenumbered Document Inventory Register* (PBSD 0160) for *Classroom Receipts*, although receipts were used during the year.

Recommendation

To ensure proper fiscal controls and accountability, and as required by *Chapter 27 of the Internal Accounts Manual*, a document custodian should be assigned for all prenumbered documents and recorded on the *Document Custodian Assignment Register* (PBSD 0163); and each assigned document custodian shall use the *Prenumbered Document Inventory Register* (PBSD 0160) to perform the periodic inventory of the prenumbered forms.

Management's Response

I conferenced with the document custodian to remind her of the importance of following procedures as to pertains to her duties as document custodian.

**Pine Jog Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 6315 Summit Boulevard
West Palm Beach, FL 33415

Principal:
Fiscal Year 2021: Tarachell Thomas
During Audit: Tarachell Thomas

Treasurer:
Fiscal Year 2021: Rachel Lisboa / Gloria Ruiz
During Audit: Gloria Ruiz

Cash and Investments

Checking	\$ 34,627.51
Investments	
	\$ 34,627.51

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	379.21	0.00	0.00	0.00	75.84	303.37
Classes	11,773.07	0.00	645.85	80.00	2,434.58	8,772.64
Clubs	8,604.83	107.99	136.95	0.00	0.00	8,575.87
Departments	9,459.78	1,593.64	1,232.39	275.38	1,986.80	8,109.61
Trusts	9,416.50	376.42	2,254.27	18.62	389.44	7,167.83
General	(635.00)	551.12	2,730.59	4,902.66	390.00	1,698.19
	\$ 38,998.39	\$ 2,629.17	\$ 7,000.05	\$ 5,276.66	\$ 5,276.66	\$ 34,627.51

Pine Jog Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**Pioneer Park Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 39500 Pioneer Park Road
Belle Glade, FL 33430

Principal:
Fiscal Year 2021: Sandra Moreau Oliver
During Audit: Sandra Moreau Oliver

Treasurer:
Fiscal Year 2021: Iris Jackson
During Audit: Clarissa Verduzco

Cash and Investments

Checking	\$ 10,087.10
Investments	
	\$ 10,087.10

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	381.19	0.00	0.00	0.00	0.00	381.19
Classes	405.91	0.00	0.00	0.00	0.00	405.91
Clubs	498.00	0.00	0.00	0.00	0.00	498.00
Departments	0.05	0.00	0.00	0.00	0.00	0.05
Trusts	18,832.12	2,345.00	13,571.33	0.00	0.00	7,605.79
General	74.47	12,624.69	11,503.00	6,723.35	6,723.35	1,196.16
	\$ 20,191.74	\$ 14,969.69	\$ 25,074.33	\$ 6,723.35	\$ 6,723.35	\$ 10,087.10

DOCUMENTATION FOR FUNDRAISERS

Finding

The *Sales Item Inventory Report (SIIR)* for the Yearbook Sales (Account #7-0100.06) was not completed with accurate information. Based on the schools accounting records, the school purchased 156 yearbooks and sold 114 yearbooks. There were no missing or given-away books reported on the *SIIR*. As a result, the ending inventory should be 42 yearbooks with a resale value of \$420. However, these books could not be located for our observation during the audit.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically, the *Sales Item Inventory Report* should be prepared and completed with accurate information for each fundraiser. Accurate information will assist staff in reconciling the sales revenue with the estimated revenue.

Management's Response

Concur. I will meet with teachers who are completing the paperwork and double check for accuracy.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that Disbursement #5057 (for \$1,996.84) was payment for curriculum materials. However, the related *Purchase Order* was not approved by the Principal until 43 days after the invoice date.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically, to ensure purchases are appropriate and that funding is available, they should be preapproved by the Principal and documented on an *Internal Funds Purchase Order* for purchases in excess of \$1,000.

Management's Response

Concur. The new bookkeeper will receive proper training to ensure we follow these recommendations. The Purchase Order wasn't completed due to the former bookkeeper not placing the order on time.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that the school did not perform the required monthly inventory-check for the *School Checks*.

Recommendation

To ensure proper fiscal accountability and as required by *Chapter 27 of the Internal Accounts Manual*, the *School Checks* should be inventory-checked monthly by the designated document custodian and record the results on the *Prenumbered Document Inventory Register (PBSD 0160)*.

Management's Response

Concur. This has been corrected and tis process is now in place.

Additional Comments

Last year was my first year as principal and many procedures were not in place prior to my being in the position. She did not place the order online; she lost the Krispy Kreme receipt and misplaced the yearbooks.

**Pleasant City Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 2222 Spruce Avenue
West Palm Beach, FL 33407

Principal:
Fiscal Year 2021: Valarie Jones
During Audit: Adrienne Griffin

Treasurer:
Fiscal Year 2021: Sylvia Buckhalter
During Audit: Sylvia Buckhalter

Cash and Investments

Checking	\$ 8,326.63
Investments	
	\$ 8,326.63

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	\$0.00	0.00	0.00	0.00	0.00	0.00
Classes	2,111.68	0.00	0.00	0.00	0.00	2,111.68
Clubs	\$0.00	0.00	0.00	0.00	0.00	0.00
Departments	178.46	0.00	0.00	0.00	0.00	178.46
Trusts	8,691.08	1,030.46	3,991.62	0.00	661.00	5,068.92
General	1,110.18	1.40	805.01	661.00	0.00	967.57
	\$ 12,091.40	\$ 1,031.86	\$ 4,796.63	\$ 661.00	\$ 661.00	\$ 8,326.63

Pleasant City Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

Plumosa School of the Arts K-8
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 2501 Seacrest Boulevard
 Delray Beach, FL 33444

Principal:
 Fiscal Year 2021: Catherine Reynolds
 During Audit: Catherine Reynolds

Treasurer:
 Fiscal Year 2021: Stephanie Denise Harris
 During Audit: Anna Bell

Afterschool Site Director:
 Fiscal Year 2021: Loidy Jiminez
 During Audit: Orlutchson Louissaint

Cash and Investments

Checking	\$ 39,369.41
Investments	
	\$ 39,369.41

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	4,520.03	2,333.20	2,815.98	0.00	0.00	4,037.25
Classes	2,271.56	165.00	362.80	0.00	0.00	2,073.76
Clubs	7,061.89	1,400.00	1,758.55	0.00	0.00	6,703.34
Departments	3,989.66	292.00	1,791.72	0.00	0.00	2,489.94
Trusts	19,932.83	108,360.10	105,990.56	1,085.00	1,510.39	21,876.98
General	(927.38)	3,939.66	1,249.53	425.39	0.00	2,188.14
	\$ 36,848.59	\$ 116,489.96	\$ 113,969.14	\$ 1,510.39	\$ 1,510.39	\$ 39,369.41

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card purchases found that:

- Disbursement #11747 (for \$200) did not have any supporting documentation for the expense.
- Three P-Card purchases (totaling \$763.75) did not have documentation indicating the business purpose and recipient(s) of the purchases.
 - A January 15, 2021, purchase (for \$187.34) was for leotards, tights, shorts, and ballet shoes.
 - A May 3, 2021, purchase (for \$260.82) was for 75 scented hand sanitizer products.
 - A May 29, 2021, purchase (for \$315.49) was for eight personalized gold star paperweights.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and related District guidelines. Specifically,

- Expenditures should be adequately supported by itemized invoices/receipts. The issuance of a school check should be supported by the Principal's approved *Check Requisition* based on an invoice. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.
- To ensure proper fiscal accountability, the business purposes and justifications should be documented for all expenditures.

Management's Response

Concur. New treasurer will be sure to document the purpose and justification for each purchase.

Poinciana Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 1203 North Seacrest Boulevard
 Boynton Beach, FL 33435

Principal:
 Fiscal Year 2021: Tanya McDowell
 During Audit: Tanya McDowell

Treasurer:
 Fiscal Year 2021: Jennifer Dietrick
 During Audit: Jennifer Dietrick

Afterschool Site Director:
 Fiscal Year 2021: Andrene Beckford-May
 During Audit: Andrene Beckford-May

Cash and Investments

Checking	\$ 48,771.95
Investments	
	\$ 48,771.95

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	2,227.23	0.00	100.00	0.00	0.00	2,127.23
Classes	6,002.97	1,571.00	988.54	946.00	946.00	6,585.43
Clubs	4,770.37	0.00	240.00	0.00	0.00	4,530.37
Departments	2,624.77	2,227.00	1,783.66	282.94	282.94	3,068.11
Trusts	32,004.21	109,542.81	114,139.28	1,294.96	1,294.96	27,407.74
General	(\$ 676.82)	7,487.92	1,758.03	360.00	360.00	5,053.07
	\$ 46,952.73	\$ 120,828.73	\$ 119,009.51	\$ 2,883.90	\$ 2,883.90	\$ 48,771.95

DOCUMENTATION FOR DISBURSEMENTS

Finding

Two P-Card purchases on September 27 and 28, 2020 (totaling \$240) were for a subscription service for the Robotics Program. However, no documentation was maintained for the purchases. Furthermore, the membership was auto renewed but did not have the prior approval from Purchasing.

Recommendation

To ensure proper fiscal accountability, the purposes and justifications should be documented for all expenditures. P-Card purchases that have automatic payments require prior Purchasing Department Management approval of Purchasing.

Management's Response

Concur. The auto-debit has been cancelled. I was not the principal on campus that authorized the initial auto billing for the item. I was never made aware and the principal who gave permission to make this purchase retired in May and never informed me of the auto membership causing it to renew. I just want that noted as this was done before I was even on the campus and I never heard of this membership account prior to the audit.

**Rolling Green Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 550 Miner Road
Boynton Beach, FL 33435

Principal:
Fiscal Year 2021: Allyson Manning
During Audit: Allyson Manning

Treasurer:
Fiscal Year 2021: Shi Reardon
During Audit: Shi Reardon

Afterschool Site Director:
Fiscal Year 2021: Sara Damar
During Audit: Sara Damar

Cash and Investments

Checking	\$ 64,523.10
Investments	
	\$ 64,523.10

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	317.94	0.00	0.00	0.00	0.00	317.94
Classes	5,051.18	89.00	151.82	0.00	4,095.53	892.83
Clubs	897.78	0.00	0.00	0.00	0.00	897.78
Departments	919.27	99.90	0.00	0.00	0.00	1,019.17
Trusts	32,287.63	92,992.98	69,034.49	1,256.67	1,631.67	55,871.12
General	191.20	1,986.00	1,123.47	4,919.88	449.35	5,524.26
	\$ 39,665.00	\$ 95,167.88	\$ 70,309.78	\$ 6,176.55	\$ 6,176.55	\$ 64,523.10

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card records found that four Disbursements (#5384 for \$574.38, #5377 for \$348.83, #5390 for \$196.19 and #5383 for \$159.26) and a February 18, 2021, P-Card transaction (for \$801.43) included sales tax totaling \$131.22 although they were tax-exempt qualified purchases. Subsequent to the audit, school staff contacted one vendor and received a refund of \$52.43.

Recommendation

Disbursements should be administered in accordance with the *Internal Accounts Manual* and related District guidelines. Specifically, the School District is a sales tax-exempt government; it should not pay sales tax for qualified purchases.

Management's Response

Concur. Reviewed internal account manual with bookkeeper.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that the parent/guardian for one student signed the *Parent Sign Out Sheet* for November 12, 2020 and May 26, 2021. However, the *Attendance Sheets* showed the student was absent on those days.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the *Afterschool Programs Operational Manual*. Specifically, to protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released.

Management's Response

Concur. Spoke with Aftercare Director and days students are absent will be crossed out so a parent cannot sign them out.

**Roosevelt Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 1220 15th Street
West Palm Beach, FL 33401

Principal:
Fiscal Year 2021: Sharonda Alleyne
During Audit: Sharonda Alleyne

Treasurer:
Fiscal Year 2021: Janice Williams
During Audit: Vacant

Cash and Investments

Checking	\$ 38,622.67
Investments	
	\$ 38,622.67

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	2,901.49	6,515.75	3,762.38	49.50	49.50	5,654.86
Clubs	2,324.20	0.00	0.00	0.00	0.00	2,324.20
Departments	49.80	0.00	0.00	0.00	0.00	49.80
Trusts	40,268.55	1,944.54	12,013.60	0.00	0.00	30,199.49
General	1,166.23	0.50	772.41	0.00	0.00	394.32
	\$ 46,710.27	\$ 8,460.79	\$ 16,548.39	\$ 49.50	\$ 49.50	\$ 38,622.67

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample *Monies Collected Reports* (MCRs) found that:

- The school treasurer did not issue *Official Receipts* to the originating sponsors. Instead, the printed *Official Receipts* were attached to the white copies of MCRs and filed with deposit documentation.
- *Section 3* of five pages of the *Drop-safe Log* (#s 14-25938 through 14-25942) were completed and initialed by the school treasurer instead of an independent verifier, to confirm the funds were entered into the accounting system by the school treasurer. Moreover, *Section 3* was not always completed with accurate information. The same receipt number was used repeatedly for several entries on the *Drop Safe Log* instead of the correct receipt number for each line item.
- \$1,000 recorded on MCR # 641-1 was a donation to the school. However, there was no “Thank You” letter on file for the donation.

Recommendation

Money collections should be administered in accordance with *DOE Rules (Chapter 8 of the Department of Education’s Financial and Program Cost Accounting and Reporting for Florida Schools)*, *Internal Accounts Manual*, and District guidelines. Specifically,

- *Official Receipts* generated by the Internal Funds Accounting System should be signed by the school treasurer and provided to the remitters as acknowledgment of the receipt and recording of funds in the accounting system.
- To ensure proper fiscal accountability and as required by *Bulletin #P-14051-S/CFO*, the treasurer and an independent staff should jointly verify the contents of the safe compared to *Section 2* of the *Log*. This is to confirm that the deposits from the safe were removed by the treasurer for processing. The staff verifier should complete *Section 3* of the *Log* after the treasurer entered the deposit information into the school’s accounting system by entering the *Official Receipt* number on the *Log*.
- As required by *School Board Policy 6.04*, “1. Donations to the school system of funds, materials, or equipment having a value of \$1,000 or less shall be acknowledged in writing by the principal or department head. 2. Donations having a value in excess of \$1,000 shall be acknowledged in writing by the Superintendent. 3. Donations having a value in excess of \$10,000 shall be presented to the Superintendent for Board recognition.”

Management’s Response

Concur. School will comply with district policies.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card purchases found that:

- Disbursement #11722 (for \$1,565) did not have the required *Purchase Order*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000. Moreover, this disbursement did not have the required Principal approved *Check Requisition*.
- A September 11, 2020, P-Card transaction for \$99.76 included a \$39.80 paint purchase, which is a disallowed P-Card expense by the District's Purchasing Guidelines.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual*, *Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and related District guidelines. Specifically:

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- The issuance of a school check should be supported by the Principal's approved *Check Requisition*. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.
- P-Cards should not be used for purchase of items and services disallowed by the *Purchasing Manual*. Moreover, to ensure the safety of students and staff, chemical items such as paint and custodial supplies, should be ordered from the District's warehouse or procured through the Purchasing Department.

Management's Response

Concur. School will comply with District/Purchasing policies.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that leasing charges were not allocated and recorded in their respective accounts in accordance with District's guidelines. During the year, the school under-allocated and under-transmitted to the Central Office a total of \$159.60 in Utilities (Account #6-5500.00) and \$29.64 in Sales Tax (Account #6-1800.00).

Recommendation

Leasing of school facilities should be administered in accordance with *School Board Policy 7.18* and related District guidelines. Specifically, leasing revenues should be allocated in accordance with the District's approved *Rate Schedule*. The District's portions of leasing fees should be transmitted to the Central Office accordingly.

Management's Response

Concur. Leasing Coordinator will comply with district policies.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found the following:

- The school treasurer was the assigned custodian for *School Checks* although the Treasurer is responsible for issuing checks.
- The school did not maintain the *Prenumbered Document Inventory Register (PBSD 0160)* for *School Checks*.

Recommendation

To ensure proper fiscal accountabilities and as required by *Internal Accounts Manual, Chapter 27*. Specifically, the custodian for prenumbered forms should be someone who is not involved in the day-to-day use of the form; and each assigned document custodian shall use the *Prenumbered Document Inventory Register (PBSD 0160)* to perform the periodic inventory of the prenumbered forms.

Management's Response

Concur. New document custodian will be identified.

**Rosenwald Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 1321 Martin L King Jr Boulevard
South Bay, FL 33493

Principal:
Fiscal Year 2021: Bruce Hightower
During Audit: Bruce Hightower

Treasurer:
Fiscal Year 2021: Valerie Walker
During Audit: Valerie Walker

Cash and Investments

Checking	\$ 21,448.25
Investments	
	\$ 21,448.25

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	1,595.00	0.00	800.00	0.00	0.00	795.00
Classes	1,000.00	0.00	(90.00)	90.00	90.00	1,090.00
Clubs	0.00	0.00	0.00	0.00	0.00	0.00
Departments	58.30	33.67	33.67	0.00	0.00	58.30
Trusts	13,175.25	55,632.72	53,293.85	0.00	0.00	15,514.12
General	948.80	4,107.90	1,065.87	3,857.90	3,857.90	3,990.83
	\$ 16,777.35	\$ 59,774.29	\$ 55,103.39	\$ 3,947.90	\$ 3,947.90	\$ 21,448.25

Rosenwald Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**Royal Palm Beach Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 11911 Okeechobee Boulevard
Royal Palm Beach, FL 33411

Principal:
Fiscal Year 2021: Tracy Gaugler
During Audit: Tracy Ghattie

Treasurer:
Fiscal Year 2021: Sandra Strobe
During Audit: Sandra Strobe

Afterschool Site Director:
Fiscal Year 2021: Carissa Hehn
During Audit: Carissa Hehn

Cash and Investments

Checking	\$ 46,908.17
Investments	
	\$ 46,908.17

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	390.32	564.00	0.00	0.00	0.00	954.32
Classes	368.44	656.65	645.46	0.00	11.19	368.44
Clubs	3,569.49	0.00	0.00	0.00	2,042.82	1,526.67
Departments	16,607.36	327.00	376.34	116.04	116.04	16,558.02
Trusts	25,482.85	196,322.55	199,376.49	0.00	0.00	22,428.91
General	2,845.06	6,776.09	6,603.35	5,151.54	3,097.53	5,071.81
	\$ 49,263.52	\$ 204,646.29	\$ 207,001.64	\$ 5,267.58	\$ 5,267.58	\$ 46,908.17

Royal Palm Beach Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

Sandpiper Shores Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 11201 Glades Road
 Boca Raton, FL 33498

Principal:
 Fiscal Year 2021: Stephanie Coletto
 During Audit: Stephanie Coletto

Treasurer:
 Fiscal Year 2021: Maria Schainuck
 During Audit: Maria Schainuck

Afterschool Site Director:
 Fiscal Year 2021: Jacquelyn Bishop
 During Audit: Jacquelyn Bishop

Cash and Investments

Checking	\$ 81,318.57
Investments	
	\$ 81,318.57

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	4,563.58	0.00	50.00	0.00	0.00	4,513.58
Classes	\$0.00	2,211.30	2,150.55	0.00	60.75	0.00
Clubs	433.99	1,298.70	0.00	0.00	1,732.69	0.00
Departments	8,476.54	242.36	3,601.48	0.00	182.76	4,934.66
Trusts	41,828.49	209,746.79	182,295.58	17,957.27	48,358.15	38,878.82
General	7,967.30	2,803.86	10,156.73	32,377.08	0.00	32,991.51
	\$ 63,269.90	\$ 216,303.01	\$ 198,254.34	\$ 50,334.35	\$ 50,334.35	\$ 81,318.57

Sandpiper Shores Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

S.D. Spady Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 901 NW 3rd Street
Delray Beach, FL 33444

Principal:
Fiscal Year 2021: Rona Tata
During Audit: Rona Tata

Treasurer:
Fiscal Year 2021: Alejandra Hernandez
During Audit: Alejandra Hernandez

Afterschool Site Director:
Fiscal Year 2021: Maxwell Benn
During Audit: Maxwell Benn

Cash and Investments

Checking	\$ 87,185.01
Investments	
	\$ 87,185.01

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	718.93	80.00	720.52	0.00	0.00	78.41
Classes	9,951.05	4,935.00	11,139.37	2,866.80	2,819.05	3,794.43
Clubs	5,065.72	444.75	242.70	340.00	250.00	5,357.77
Departments	4,407.49	839.36	899.21	130.00	130.00	4,347.64
Trusts	54,791.56	167,300.30	148,274.54	27,983.71	28,123.39	73,677.64
General	447.33	6,082.90	6,603.04	1,385.63	1,383.70	(70.88)
	\$ 75,382.08	\$ 179,682.31	\$ 167,879.38	\$ 32,706.14	\$ 32,706.14	\$ 87,185.01

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card purchases found that:

- Four disbursements totaling \$5,080 (#13368 for \$1,440, #13409 for \$1,200, #13413 for \$1,037, and #13495 for \$1,403) did not have the required *Purchase Orders*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- Disbursement #13364 (for \$230) was for reimbursement to a teacher for a professional membership. However, the *Check Requisition* was not signed by the teacher until 19 working days after the check was issued.
- Disbursement #13372 totaling \$775.40 was for reimbursement to a teacher for classroom supplies and included \$43.74 in sales tax.
- Two P-Card transactions (totaling \$489.23) occurred on November 11, 2020, and April 22, 2021, did not have documentation indicating the business or educational purposes of these purchases.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and related District guidelines. Specifically,

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- *Check Requisitions* should be signed by the sponsor prior to the principal's approval and issuance of payment.
- The School District is a sales tax-exempt government entity; it should not pay sales tax for qualified purchases.
- To ensure proper fiscal accountability, the purposes and justifications should be documented for all expenditures.

Management's Response

Concur.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that:

- There were discrepancies between *Attendance Sheets* and *Parent Sign Out Sheets* during February 2021:
 - The parents/guardians for four students did not sign on the *Parent Sign Out Sheets* for five days, and the *Attendance Sheets* indicated that the students attended the program on those days.
 - The parents/guardians for two students signed the *Parent Sign Out Sheets* for two days, but the *Attendance Sheets* showed the students were absent.
- As of June 30, 2021, the Afterschool Program had an accounts receivable balance of \$21,317.06 from 131 student accounts. Moreover, \$20,662.83 (or 97%) of the balance was from 91 inactive student accounts.

Recommendation

Student records should be maintained in accordance with *Afterschool Programs Operational Manual* and related District guidelines. Specifically, to protect the best interests of students and the school:

- To protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released.
- To enhance the integrity of the financial records maintained by the School District, information for students who are not enrolled in the program for the current year should be revisited. The Afterschool Department should consider removing them from the Ez-Care2 database and transferring the information to a designated database as removed students.

Management's Response

Concur. We will continue and elevate our level of signature monitoring for the safety of all.

**Seminole Trails Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 4075 Willows Pond Road
West Palm Beach, FL 33417

Principal:
Fiscal Year 2021: Judith Garrard
During Audit: Jamilah Johnson

Treasurer:
Fiscal Year 2021: Norma Royer
During Audit: Norma Royer

Afterschool Site Director:
Fiscal Year 2021: Daniel Hudspeth
During Audit: Daniel Hudspeth

Cash and Investments

Checking	\$ 26,490.83
Investments	
	\$ 26,490.83

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	340.27	16.00	0.00	0.00	0.00	356.27
Classes	\$0.00	0.00	0.00	0.00	0.00	0.00
Clubs	1,440.84	0.00	0.00	0.00	0.00	1,440.84
Departments	4,282.45	54.23	57.51	0.00	0.00	4,279.17
Trusts	16,979.87	77,274.84	80,054.24	1,023.00	25.00	15,198.47
General	9,862.16	456.74	4,104.82	0.00	998.00	5,216.08
	\$ 32,905.59	\$ 77,801.81	\$ 84,216.57	\$ 1,023.00	\$ 1,023.00	\$ 26,490.83

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample *Drop-safe Logs (DSLs)* at the school found that two collections recorded on two *DSL* pages (#14-37494 and #50-37266) were marked “DND.” These collections were returned to the sponsors. According to staff, these collections were not ready for deposit. However, there were no signatures by the sponsors indicating the sponsors acknowledged the receipt of the returned money.

Recommendation

To ensure proper fiscal accountability, deposit information should be properly recorded on the *Drop-safe Log*. Reasons for deletions of information on the *Log* should be explained on the *Log*, signed, and acknowledged by the sponsors.

Management’s Response

Concur. Conferenced with Afterschool Site Director to discuss corrections and best practices moving forward.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that three of ten sampled *Registration Forms* were not signed by the parent/guardian. Moreover, the Health and Education Information section of the *Registration Forms* for two of the students was not completed with any of the required information.

Recommendation

To protect the welfare and health of students, the *Afterschool Programs Registration Form* for each student should be completed with all the required information and signed by the parent/guardian.

Management’s Response

Concur. Conferenced with Afterschool Site Director to discuss corrections and best practices moving forward.

South Grade Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 716 South "K" Road
 Lake Worth, FL 33460

Principal:
 Fiscal Year 2021: Ana Arce-Gonzalez
 During Audit: Ana Arce-Gonzalez

Treasurer:
 Fiscal Year 2021: Angela Taylor
 During Audit: Rosy Hernandez

Afterschool Site Director:
 Fiscal Year 2021: Franchesca Delgado-Riviera
 During Audit: Franchesca Delgado-Riviera

Cash and Investments

Checking	\$ 20,079.49
Investments	
	\$ 20,079.49

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	121.46	948.43	0.00	210.43	210.43	1,069.89
Classes	771.58	2,155.00	2,114.97	0.00	0.00	811.61
Clubs	7,162.81	150.00	194.35	0.00	0.00	7,118.46
Departments	2,622.50	93.11	0.00	0.00	0.00	2,715.61
Trusts	7,443.37	20,332.70	20,231.42	673.39	673.39	7,544.65
General	4,473.69	1,000.00	4,654.42	0.00	0.00	819.27
	\$ 22,595.41	\$ 24,679.24	\$ 27,195.16	\$ 883.82	\$ 883.82	\$ 20,079.49

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample *Monies Collected Reports* (MCRs) found that monies collected were not always deposited into the drop-safe in a timely manner. For example, \$1,384.29 (\$1,230.94 in cash and \$153.35 in checks) collected through two MCRs (#940-1 and #988-1) were retained by the sponsor for one to five working days before putting the money into the drop-safe for deposit.

Recommendation

DOE Rules and *District Bulletin #P-14051-S/CFO* require that monies collected be put into the drop-safe daily and be deposited into the bank within five working days after the collections. Delay in turning in the monies for deposit could subject the monies to unwarranted exposure and result in financial irregularities.

Management's Response

Concur. Administration addressed concern with afterschool director. The payment amount shared during edit meeting was \$1,180.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that the supporting documentation was not defaced after payment for any of the 10 sample disbursements (totaling \$7,472.81).

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically, to avoid potential duplicated payments, supporting documentation such as receipts and invoices should be defaced (stamped "paid) after payments were made.

Management's Response

Concur. Stamp was found and currently being used to stamp receipts and invoice after payment.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that the school did not maintain the *Prenumbered Document Inventory Register (PBSD 0160)* for *School Checks*.

Recommendation

To ensure proper fiscal accountability and as required by *Chapter 27 of the Internal Accounts Manual*, the *School Checks* should be inventory-checked monthly by the designated document custodian and record the results on the *Prenumbered Document Inventory Register (PBSD 0160)*.

Management's Response

Concur. The document custodian had no inventory checks during the COVID months and assumed that it didn't need to be filled out.

**South Olive Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 7101 South Olive Avenue
West Palm Beach, FL 33405

Principal:
Fiscal Year 2021: Melinda Springman-Herrera
During Audit: Melinda Springman-Herrera

Treasurer:
Fiscal Year 2021: Giovana Holbrook
During Audit: Giovana Holbrook

Afterschool Site Director:
Fiscal Year 2021: Jim Anstead
During Audit: Jim Anstead

Cash and Investments

Checking	\$ 53,951.10
Investments	
	\$ 53,951.10

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	333.19	16.00	0.00	0.00	0.00	349.19
Classes	607.14	105.00	52.53	0.00	205.14	454.47
Clubs	\$0.00	0.00	0.00	0.00	0.00	0.00
Departments	810.38	310.00	139.80	0.00	0.00	980.58
Trusts	40,080.83	141,534.78	133,525.54	1,480.14	1,275.00	48,295.21
General	5,276.08	172.57	1,577.00	0.00	0.00	3,871.65
	\$ 47,107.62	\$ 142,138.35	\$ 135,294.87	\$ 1,480.14	\$ 1,480.14	\$ 53,951.10

South Olive Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

Starlight Cove Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 6300 Seminole Drive
Lantana, FL 33462

Principal:
Fiscal Year 2021: Kimberly Jules
During Audit: Kimberly Jules

Treasurer:
Fiscal Year 2021: Ydelsi Rodriguez
During Audit: Ydelsi Rodriguez

Afterschool Site Director:
Fiscal Year 2021: Laurent Gomez
During Audit: Sasha LeJuene

Cash and Investments

Checking	\$ 16,005.77
Investments	
	\$ 16,005.77

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	175.23	0.00	0.00	0.00	0.00	175.23
Classes	3,825.64	1,080.00	711.63	1,289.00	1,289.00	4,194.01
Clubs	128.10	0.00	0.00	0.00	0.00	128.10
Departments	3,872.86	95.50	865.16	0.00	0.00	3,103.20
Trusts	15,698.02	40,795.87	47,988.83	0.00	0.00	8,505.06
General	1.10	134.78	235.71	0.00	0.00	(99.83)
	\$ 23,700.95	\$ 42,106.15	\$ 49,801.33	\$ 1,289.00	\$ 1,289.00	\$ 16,005.77

Starlight Cove Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

Sunrise Park Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 19400 Coral Ridge Road
 Boca Raton, FL 33498

Principal:
 Fiscal Year 2021: Alicia Steiger
 During Audit: Alicia Steiger

Treasurer:
 Fiscal Year 2021: Doreen Weiss
 During Audit: Doreen Weiss

Afterschool Site Director:
 Fiscal Year 2021: Jonathan Shaffer
 During Audit: Farah Bassem Alhalabi

Cash and Investments

Checking	\$ 129,635.16
Investments	
	\$ 129,635.16

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	51.23	100.00	0.00	0.00	0.00	151.23
Classes	11,815.59	13,891.05	13,736.89	4,388.77	7,665.74	8,692.78
Clubs	885.00	0.00	0.00	0.00	0.00	885.00
Departments	25,604.11	2,638.11	8,881.18	0.00	0.00	19,361.04
Trusts	54,700.08	185,092.25	187,900.93	14,028.50	14,028.50	51,891.40
General	12,738.01	68,440.38	35,801.65	20,635.48	17,358.51	48,653.71
	\$ 105,794.02	\$ 270,161.79	\$ 246,320.65	\$ 39,052.75	\$ 39,052.75	\$ 129,635.16

Sunrise Park Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

Sunset Palms Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 8650 Boynton Beach Boulevard
 Boynton Beach, FL 33437

Principal:
 Fiscal Year 2021: Karen Riddle
 During Audit: Karen Riddle

Treasurer:
 Fiscal Year 2021: Karen Price
 During Audit: Karen Price

Afterschool Site Director:
 Fiscal Year 2021: Sheri Baumgardner
 During Audit: Sheri Baumgardner

Cash and Investments

Checking	\$ 128,813.22
Investments	
	\$ 128,813.22

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	741.03	0.00	311.98	0.00	429.05	0.00
Classes	21,001.67	14,495.00	15,064.69	3,612.29	6,520.43	17,523.84
Clubs	0.00	0.00	0.00	0.00	0.00	0.00
Departments	29,644.01	1,806.86	2,954.85	367.53	357.48	28,506.07
Trusts	68,417.32	434,107.44	445,475.99	480.00	600.00	56,928.77
General	27,219.68	18,037.73	22,850.01	10,287.14	6,840.00	25,854.54
	\$ 147,023.71	\$ 468,447.03	\$ 486,657.52	\$ 14,746.96	\$ 14,746.96	\$ 128,813.22

Sunset Palms Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

The Conservatory School @ North Palm Beach K-8
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 401 Anchorage Drive
North Palm Beach, FL 33408

Principal:
Fiscal Year 2021: Teresa Stoupas
During Audit: Teresa Stoupas

Treasurer:
Fiscal Year 2021: Jaime Serrano
During Audit: Michelle Testa

Afterschool Site Director:
Fiscal Year 2021: Catherine Wilke
During Audit: Catherine Wilke

Cash and Investments

Checking	\$ 58,695.27
Investments	
	\$ 58,695.27

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 975.46	\$0.00	\$0.00	\$0.00	\$0.00	\$ 975.46
Music	19,096.74	3,120.00	13,057.82	81.81	82.00	9,158.73
Classes	10,596.09	0.00	2,492.26	0.00	0.00	8,103.83
Clubs	2,584.35	3,657.50	3,098.00	0.00	1,237.69	1,906.16
Departments	60.00	0.00	0.00	0.00	60.00	0.00
Trusts	68,858.13	34,420.75	68,853.41	164.00	201.81	34,387.66
General	2,275.47	5,701.66	5,149.39	1,833.69	498.00	4,163.43
	\$ 104,446.24	\$ 46,899.91	\$ 92,650.88	\$ 2,079.50	\$ 2,079.50	\$ 58,695.27

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that an online Book Fair fundraiser occurred during December 2020. According to the vendor's records, the school earned a profit of \$450.24. However, this fundraiser did not have the required *Fundraising Application/Recap Form*. Additionally, the sponsor did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2021.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically, to ensure that fundraising activities are consistent with the School Board Mission, fundraisers should be pre-approved by the Principal and documented in the *Fundraising Application/Recap Form*.

Management's Response

Concur. The media specialist was at home during COVID with District/school permission. We only had a .5 bookkeeper that year. The media specialist arranged for the bookfair, our first virtual fair, and we were not aware that we needed to complete paperwork as no money was handled at all and the fair was on line. The media specialist and the school will know for the next time.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that:

- Four disbursements totaling \$2,880 (#12330 for \$1,200, #12287 for \$720, #12315 for \$400, and #12312 for \$560) were for payments to four consultants for providing online instruction to instrumental students. The related *School District Consultant Agreements (PBSD 1420)* were initially issued for \$4,080 each for the period September 29, 2020, through December 30, 2020. On January 4, 2021, each *Agreement* was amended to increase the maximum payment to \$6,580 which exceeded the Principal's individual approval authority of \$5,000. Each *Agreement* was missing the approvals of the Regional/Instructional Superintendent, Chief Academic Officer, Chief of Schools, and Superintendent. Additionally, the amendments did not extend the time period for the *Agreements*. However instruction continued through April 2021.
- Disbursement #12324 (for \$1,100) for payment of an online staff development course for two employees was partially funded by a student account (Account #7-0100).
- A March 3, 2021, P-Card transaction (for \$303.84) was for purchase of paint, which is a disallowed P-Card expense by the District's Purchasing Guidelines.

- Three *P-Card Monthly Bank Statements* for February and March 2021, were not signed by the cardholders and approved by the Principal until 15 to 42 days after the monthly reconciliation due dates.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically,

- The *Purchasing Manual, Chapter 13*, states, “a Principal can approve up to \$5,000 per supplier, per fiscal year.” Consultant contracts over \$5,000 must be signed by the consultant, principal, and regional/instructional superintendent before sending to the Purchasing Department to complete the process.
- Expenditures for staff should be funded by the appropriate funding sources in accordance with the District’s guidelines.
- P-Cards should not be used for purchase of items and services disallowed by the *Purchasing Manual*. Moreover, to ensure the safety of students and staff, chemical items such as paint and custodial supplies, should be ordered from the District’s warehouse or procured through the Purchasing Department.
- To prevent and detect potential frauds and irregularities in a timely manner, and as required by *Purchasing Card Procedures (Purchasing Manual Chapter 24)*, cardholder should complete the monthly reconciliation of P-Card activities by the 20th of each subsequent month; and the reconciliation records, including *P-Card Monthly Bank Statements* and *End of Cycle Checklist*, should be reviewed and approved by the Principal.

Management’s Response

Concur. Having a .5 bookkeeper in the COVID year had an impact on the timely completion and accurate funding of certain actions. The new bookkeeper who works full-time is aware of all of these transactions so they will not be repeated.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that:

- There were discrepancies between *Attendance Sheets* and *Parent Sign Out Records*:
 - The parents/guardians for two students did not record the pickup dates and times for three days (May 6, 19, and 27, 2021) on the *Parent Sign Out Record*. However, the *Attendance Sheets* indicated that the students attended the program on those days.

The Conservatory School @ North Palm Beach K-8
Management Letter
Year Ended June 30, 2021

- The parents/guardians for two students recorded the pickup dates and times on the *Parent Sign Out Records* for a total of 10 times during February 2021. However, the *Attendance Sheet* did not indicate whether the students were present or absent on those days.
- The parent/guardian for one student recorded the pickup date and time on the *Parent Sign Out Record* on November 13, 2020. However, the *Attendance Sheet* shows the student was absent.
- The May 2021 *Attendance Sheet* for one group of 11 students was not completed. The *Sheet* did not indicate whether the students were present or absent.
- As of June 30, 2021, the school's Afterschool Program had a total accounts receivable balance of \$3,445.96 from 42 parent accounts. Moreover, \$3,376 (or 98%) of the balance was from accounts marked inactive, some dating back as early as 2018.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the *Afterschool Programs Operational Manual*. Specifically,

- To protect the safety of students, students should be released only to authorized persons, and signature of the authorized person must be obtained before the student is released.
- All records, including student attendance and parent sign-out records, should be retained for a time period consistent with *Afterschool Programs Operational Manual* and *District Record Retention Schedule*.
- Afterschool Program is a self-supporting program funded by user fees. To ensure proper fiscal accountability and as required by the *Afterschool Programs Operational Manual*, "*Afterschool fees must be paid in advance and collected by the dates outlined on the schedule.*"
- To enhance the integrity of the financial records, information for students who are not enrolled in the program for the current year should be revisited. The Afterschool Department should consider removing them from the database.

Management's Response

Concur. The aftercare director attended the debrief and will correct the actions in subsequent years.

SAFE SCHOOL PROGRAM

Finding

The review of records for the Safe School (Aftercare) Program records found that:

The Conservatory School @ North Palm Beach K-8
Management Letter
Year Ended June 30, 2021

- The school did not maintain the following:
 - (1) *Record of Payment Form* to account for fees collected from the Safe School Program
 - (2) A list of the students in the Program categorized as
 - (a) Free/Reduced Lunch
 - (b) Fee Based
 - (c) Exempt from Fees.

In addition, the school did not issues *Classroom Receipts* for collecting program fees. Due to the lack of complete fee collection records, there is no assurance that all program fees were properly accounted for.

- Safe School related fees were not transmitted to the Central Office by the 5th of the month following collection, as required. Instead, fees were transmitted twice during Fiscal Year 2021 on January 14, 2021, and June 22, 2021.

Recommendation

Safe School Program should be administered in accordance with *Middle School Afterschool Directors' Handbook* and other District's guidelines. Specifically,

- To ensure proper fiscal accountability, payment history should be recorded on the individual *Records of Payment Form* (PBSD 1652) for each student, and *Classroom Receipts* should be issued for fee collections.
- All records, including the list of students in the Program categorized as (a) Free/Reduced Lunch, (b) Fee Based, and (c) Exempt from Fees, should be retained for a time period consistent with District's *Record Retention Schedule*.
- To provide for timely funding for Safe Schools personnel and other related expenses, all Safe School tuition fees should be transmitted to the Central Office by the 5th of the month following collection.

Management's Response

Concur. Our middle school aftercare program has run for years but he director was not aware of these issues. She is now aware and is processing information as expected by the accounting rules.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found the school did not complete the required monthly inventory of *School Checks* during May and June 2021.

Recommendation

To ensure proper fiscal accountability and as required by *Chapter 27 of the Internal Accounts Manual*, a custodian for prenumbered forms should be someone who is not involved in the day-to-day use of the form; and each assigned document custodian shall use the *Prenumbered Document Inventory Register* (PBSD 0160) to perform the periodic inventory of the prenumbered forms.

Management's Response

The person in charge of this action states that she did complete it. We are not clear as to why this paperwork was not available during the audit.

**Timber Trace Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 5200 117th Court North
Palm Beach Gardens, FL 33418

Principal:
Fiscal Year 2021: Kathy Pasquariello
During Audit: Kathy Pasquariello

Treasurer:
Fiscal Year 2021: Kathleen Bussius/Jacymara Serrano
During Audit: Farah Mahmood

Afterschool Site Director:
Fiscal Year 2021: Rhonda Heide
During Audit: Katerina Petosa

Cash and Investments

Checking	\$ 65,201.04
Investments	
	\$ 65,201.04

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	3,352.91	244.01	0.00	0.00	0.00	3,596.92
Classes	6,339.69	7,226.58	20,202.85	14,009.02	1,337.16	6,035.28
Clubs	7,442.01	1,659.00	1,040.57	175.60	2,649.30	5,586.74
Departments	26,439.98	1,900.08	9,757.09	283.35	0.00	18,866.32
Trusts	22,462.80	331,752.16	313,252.18	3,063.68	14,557.48	29,468.98
General	4,831.69	2,675.25	6,872.43	3,107.49	2,095.20	1,646.80
	\$ 70,869.08	\$ 345,457.08	\$ 351,125.12	\$ 20,639.14	\$ 20,639.14	\$ 65,201.04

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card records found that the school did not always process payments for purchases in a timely manner. For example,

- Two invoices (totaling \$2,144.80) dated October 19, 2020, were not processed for payment until four months later on February 11, 2021, through Disbursement #16894.
- A May 20, 2020, invoice for \$920 was not processed for payment until 11 months later on April 27, 2021, through Disbursement #16975.

Recommendation

To avoid incurring unnecessary finance charges and in compliance with *Florida Statutes §218.503 (Prompt Payment Act)*, the school should promptly process payments for all invoices.

Management's Response

Concur. Fundraiser sponsor for invoice #16975 worked with the vendor for a later payment due to COVID restrictions. Fundraiser sponsor worked with the vendor on invoice #16894 on delayed payment due to COVID restrictions during sales.

U.B. Kinsey/Palmview Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 800 11th Street
 West Palm Beach, FL 33401

Principal:
 Fiscal Year 2021: Adrienne Howard
 During Audit: Alexander Bembry

Treasurer:
 Fiscal Year 2021: Lashawna Campbell
 During Audit: Lashawna Campbell

Afterschool Site Director:
 Fiscal Year 2021: Cynthia Stubbs-Randell
 During Audit: Cynthia Stubbs-Randell

Cash and Investments

Checking	\$ 34,366.79
Investments	
	\$ 34,366.79

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	7,061.71	2,930.00	1,753.30	155.00	155.00	8,238.41
Classes	2,582.75	700.00	837.77	0.00	0.00	2,444.98
Clubs	3,051.96	15,925.00	16,983.04	7,370.00	7,370.00	1,993.92
Departments	18,180.21	9,855.50	12,503.29	70.00	70.00	15,532.42
Trusts	11,601.89	34,299.38	40,063.37	1,146.00	1,146.00	5,837.90
General	564.52	1,867.64	2,113.00	413.00	413.00	319.16
	\$ 43,043.04	\$ 65,577.52	\$ 74,253.77	\$ 9,154.00	\$ 9,154.00	\$ 34,366.79

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that:

- Two disbursements totaling \$4,207.10 (#6847 for \$1,158.50 and #6867 for \$3,048.60) did not have the required *Purchase Orders*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- Disbursement #6855 (for \$355) was for payment to a consultant for a December 3, 2019, composite photo session for band program students. However, the engagement of this consultant did not have a *School District Consultant Agreement (PBSD 1420)*. Moreover, the invoice dated March 8, 2020, was not processed for payment until February 2021.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically,

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- The *School District Consultant Agreement (PBSD 1420)* should be properly executed for all consultants with dated signatures. To verify that all consultants comply with *Section 8* of the *Consultant Agreement* and *Florida Statutes §1012.465 (Jessica Lunsford Act)*, consultant background must be cleared prior to performing services on school grounds when students are present.
- To avoid incurring unnecessary finance charges and in compliance with *Florida Statutes §218.503 (Prompt Payment Act)*, the school should promptly process payments for all invoices including those for District services.

Management's Response

Concur. The school's bookkeeper/administrator will ensure that the School District Consultant Agreement (PBSD 1420) will be properly executed for all consultants.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that:

U.B. Kinsey/Palmview Elementary School
Management Letter
Year Ended June 30, 2021

- As of June 30, 2021, the school's Afterschool Program had a total accounts receivable balance of \$28,557.08 from 104 parent accounts. Moreover, \$27,928.27 (or 98%) of the balance was from accounts marked inactive, some dating back as early as 2013.
- *Registration Forms* were missing for two of the ten sample students and the Child Custody Section (Questions A-D) of the *Registration Form* for one other sample student was not completed with any of the required information.
- The parent/guardian for one student did not sign on the *Parent Sign Out Sheet* for twelve days during November 2020.
- Attendance Roster was missing for one sample student during November 2020.
- *Parent sign-out* records for two students were missing for January 2021.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the *Afterschool Programs Operational Manual*. Specifically,

- Afterschool Program is a self-supporting program funded by user fees. To ensure proper fiscal accountability and as required by the *Afterschool Programs Operational Manual*, "*Afterschool fees must be paid in advance and collected by the dates outlined on the schedule.*"
- To enhance the integrity of the financial records, information for students who are not enrolled in the program for the current year should be revisited. The Afterschool Department should consider removing them from the database.
- To protect the welfare and health of students, the *Afterschool Programs Registration Form* for each student should be completed with all the required information and signed by the parent/guardian.
- To protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released.
- All records, including student attendance and parent sign-out records, should be retained for a time period consistent with *Afterschool Programs Operational Manual* and *District Record Retention Schedule*.

Management's Response

Concur. All will be completed at year end maintenance (total accounts receivable balances). All district guidelines will be revisited, Parent sign-out records and Attendance Rosters as well as Afterschool Registration Forms for each student.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that the *Prenumbered Document Inventory Register* was not maintained for *School Checks* and *Classroom Receipt Books*.

Recommendation

To ensure proper fiscal accountability and as required by *Chapter 27 of the Internal Accounts Manual*, a custodian for prenumbered forms should be someone who is not involved in the day-to-day use of the form; and each assigned document custodian shall use the *Prenumbered Document Inventory Register* (PBSD 0160) to perform the periodic inventory of the prenumbered forms.

Management's Response

Concur.

Verde K-8 School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 6590 Verde Trail
 Boca Raton, FL 33433

Principal:
 Fiscal Year 2021: Seth Moldovan
 During Audit: Seth Moldovan

Treasurer:
 Fiscal Year 2021: Maria Steffes
 During Audit: Rhym Fradj

Afterschool Site Director:
 Fiscal Year 2021: Marie Schonger
 During Audit: Marie Schonger

Cash and Investments

Checking	\$ 69,061.74
Investments	
	\$ 69,061.74

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	2,907.87	4,559.00	3,503.81	256.00	986.14	3,232.92
Clubs	2,095.38	0.00	482.70	0.00	567.35	1,045.33
Departments	9,539.39	752.00	1,177.06	236.35	236.35	9,114.33
Trusts	14,865.31	403,385.70	395,095.10	0.00	1,567.43	21,588.48
General	8,414.14	58,160.07	35,358.45	52,166.87	49,301.95	34,080.68
	\$ 37,822.09	\$ 466,856.77	\$ 435,617.12	\$ 52,659.22	\$ 52,659.22	\$ 69,061.74

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that:

- Disbursement #15342 (for \$5,057.10) did not have the required *Purchase Order*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- Disbursement #15334 (for \$408) was supported by the vendor's quote as opposed to an itemized invoice. Subsequent to the audit, the school provided the related invoice for our review.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically,

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- To ensure that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

Management's Response

Concur. All purchases over \$1,000 will have principal preapproval. All purchases will have adequate documentation to support the purchase.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that there were discrepancies between *Attendance Sheets* and *Parent Sign Out Sheets* during October 2020 and March 2021. The parent/guardian for three students did not sign on the *Parent Sign Out Sheets* for October 9, 2020, March 10 and March 26, 2021, respectively. However, the *Attendance Sheets* indicated that these students attended the program on those days.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the *Afterschool Programs Operational Manual*. Specifically, to protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released.

Management's Response

Concur. Students will be released to only authorized persons.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that although the school maintained the *Prenumbered Document Inventory Register (PBSD 0160)* for *School Checks*, the *Register* was not signed by the assigned Document Custodian to evidence review.

Recommendation

To ensure proper fiscal controls and accountability, and as required by *Chapter 27 of the Internal Accounts Manual*, the *Prenumbered Document Inventory Register (PBSD 0160)* should be signed by the assigned Document Custodian to confirm the periodic inventory check of the forms.

Management's Response

Concur. The Prenumbered Document Inventory will be signed by the document custodian to confirm the periodic inventory check of the forms.

**Village Academy Center
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 400 SW 12th Avenue
Delray Beach, FL 33444

Principal:
Fiscal Year 2021: Latoya Dixon
During Audit: Latoya Dixon

Treasurer:
Fiscal Year 2021: Dawne Girtman
During Audit: Dawne Girtman

Cash and Investments

Checking	\$ 68,954.99
Investments	
	\$ 68,954.99

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 57.05	\$ 3,326.52	\$ 3,422.00	\$ 596.53	\$ 558.10	\$0.00
Music	10.00	0.00	10.00	0.00	0.00	0.00
Classes	4,065.80	23,800.00	7,072.50	500.00	0.00	21,293.30
Clubs	7,133.07	0.00	0.00	0.00	300.00	6,833.07
Departments	2,696.96	93.75	103.00	0.00	0.00	2,687.71
Trusts	30,788.53	40,113.96	34,670.06	843.26	1,081.69	35,994.00
General	106.82	4,032.29	1,992.20	0.00	0.00	2,146.91
	\$ 44,858.23	\$ 71,366.52	\$ 47,269.76	\$ 1,939.79	\$ 1,939.79	\$ 68,954.99

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card purchases found that:

- Disbursement #13662 (for \$1,402.12) was for payment for reconditioning of football helmets. However, this purchase did not have the required *Purchase Order*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- Disbursement #13671 (for \$495) was for payment for charter bus service to an in-county football game. However, a *Field Trip/Activity Planning Report and Approval Request Form (PBSD 1894)* was not prepared to document the principal's approval.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically,

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- Field trips should be conducted in accordance with *School Board Policy 2.40* and related District guidelines. A *Field Trip/Activity Planning Report and Approval Request* and TDEs must be completed by the sponsor and pre-approved by the Principal and other appropriate supervisors depending on the destination for each field trip.

Management's Response

Concur. The principal will continue to conduct training for staff along with the bookkeeper. A school master calendar & check list will be implemented immediately for requesting funds for purchases, events, and field trips. Additionally, during the next professional development day, 3/22/2022, the principal will conduct a mid-year training on guidelines and procedures in accordance with internal accounts. This training will reinforce the eLearning training that staff have completed. The training will consist of an overview of purchasing, field trips, and documents required.

**Washington Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 1709 West 30th Street
Riviera Beach, FL 33404

Principal:
Fiscal Year 2021: Carissa Battle
During Audit: Vernicka Murray

Treasurer:
Fiscal Year 2021: Lanisha Johnson
During Audit: Lisa Martin

Cash and Investments

Checking	\$ 7,993.01
Investments	
	\$ 7,993.01

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	1,078.47	0.00	0.00	0.00	0.00	1,078.47
Classes	100.00	0.00	0.00	0.00	0.00	100.00
Clubs	243.26	0.00	0.00	0.00	0.00	243.26
Departments	1,693.88	1,139.13	1,747.74	91.39	91.39	1,085.27
Trusts	6,375.26	163.87	1,959.00	0.00	0.00	4,580.13
General	2,207.75	18.00	1,319.87	0.00	0.00	905.88
	\$ 11,698.62	\$ 1,321.00	\$ 5,026.61	\$ 91.39	\$ 91.39	\$ 7,993.01

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that Disbursement #12091 (for \$700) did not have any supporting documentation for the expenditure.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically, Expenditures should be adequately supported by itemized invoices/receipts. The issuance of a school check should be supported by the Principal's approved *Check Requisition*. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

Management's Response

Concur. In the future, I will ensure all expenses have supporting documentation.

**Waters Edge Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 21601 Shorewind Drive
Boca Raton, FL 33428

Principal:
Fiscal Year 2021: Juliann Walker
During Audit: Juliann Walker

Treasurer:
Fiscal Year 2021: Eileen Cuffari
During Audit: Eileen Cuffari

Afterschool Site Director:
Fiscal Year 2021: Patricia Mula
During Audit: Patricia Mula

Cash and Investments

Checking	\$ 53,799.61
Investments	
	\$ 53,799.61

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	\$0.00	379.00	378.09	0.00	0.91	0.00
Classes	12,220.97	14,226.00	23,022.72	0.00	3,157.95	266.30
Clubs	0.00	0.00	0.00	0.00	0.00	0.00
Departments	13,216.42	3,208.00	13,811.02	0.00	219.43	2,393.97
Trusts	43,225.40	270,072.76	265,944.57	0.43	100.00	47,254.02
General	1,501.60	10,852.87	11,947.01	3,477.86	0.00	3,885.32
	\$ 70,164.39	\$ 298,738.63	\$ 315,103.41	\$ 3,478.29	\$ 3,478.29	\$ 53,799.61

AFTERSCHOOL PROGRAM

Finding

The review of the School's Afterschool Program records found that the parent/guardian for one student signed the *Parent Sign Out Sheet* for December 8, 2020. However, the *Attendance Sheet* showed the student was absent. Furthermore, the parent did not record the time the student was picked up for nine of the twelve days they attended for the month of December 2020.

Recommendation

To protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released.

Management's Response

Concur. The aftercare director will ensure that the daily student attendance is accurate and that the time section of the sign out sheet is completed daily. The aftercare director will train the assistant director and sign our staff to ensure compliance.

**Wellington Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 13000 Paddock Drive
Wellington, FL 33414

Principal:
Fiscal Year 2021: Maria Vaughan
During Audit: Maria Vaughan

Treasurer:
Fiscal Year 2021: Laurie Maglocco
During Audit: Laurie Maglocco

Afterschool Site Director:
Fiscal Year 2021: Nicole Ankeney
During Audit: Nicole Ankeney

Cash and Investments

Checking	\$ 88,991.96
Investments	
	\$ 88,991.96

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	3,389.01	5,976.00	1,426.66	4,308.75	4,308.75	7,938.35
Classes	4,062.46	0.00	1,134.92	0.00	5.18	2,922.36
Clubs	280.80	0.00	0.00	0.00	0.00	280.80
Departments	17,539.41	585.96	4,986.99	0.00	0.00	13,138.38
Trusts	52,591.59	158,912.39	161,795.72	1,250.18	856.18	50,102.26
General	20,488.74	6,054.40	11,544.51	230.18	619.00	14,609.81
	\$ 98,352.01	\$ 171,528.75	\$ 180,888.80	\$ 5,789.11	\$ 5,789.11	\$ 88,991.96

Wellington Elementary School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**West Gate Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 1545 Loxahatchee Drive
West Palm Beach, FL 33409

Principal:
Fiscal Year 2021: Patricia Ordonez-Feliciano
During Audit: Patricia Ordonez-Feliciano

Treasurer:
Fiscal Year 2021: Yisell Marron
During Audit: Yolanda Barreuto

Afterschool Site Director:
Fiscal Year 2021: Brian Perez
During Audit: Brian Perez

Cash and Investments

Checking	\$ 21,162.53
Investments	
	\$ 21,162.53

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	294.99	0.00	0.00	0.00	0.00	294.99
Classes	3,661.27	0.00	68.00	264.00	264.00	3,593.27
Clubs	7,303.96	51.00	119.75	40.00	40.00	7,235.21
Departments	1,833.54	0.00	587.94	0.00	0.00	1,245.60
Trusts	13,843.43	15,924.65	23,468.29	826.00	826.00	6,299.79
General	4,344.74	1,003.36	2,854.43	0.00	0.00	2,493.67
	\$ 31,281.93	\$ 16,979.01	\$ 27,098.41	\$ 1,130.00	\$ 1,130.00	\$ 21,162.53

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample *Monies Collected Reports* (MCRs) found that monies collected were not always deposited into the drop-safe in a timely manner. For example, \$720 in cash collected through MCR #1010-03 was retained by the sponsor for six working days before putting the money into the drop-safe for deposit.

Recommendation

DOE Rules and *District Bulletin #P-14051-S/CFO* require that monies collected be put into the drop-safe daily and be deposited into the bank within five working days after the collections. Delay in turning in the monies for deposit could subject the monies to unwarranted exposure and result in financial irregularities.

Management's Response

Concur. Aftercare Director has completed the training for Cash Collections and Disbursements. Principal also has met with him to review expectations and procedures. Aftercare Specialist is providing additional support and guidance.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that:

- Two of five sample students reviewed were released to individuals without legible signatures from six to 12 times during November 2020 and March 2021. Due to the illegibility of the signatures, they could not be matched to any document kept on file at the school.
- As of June 30, 2021, the school's Afterschool Program had a total accounts receivable balance of \$2,271.27 from 39 parent accounts. Moreover, \$1,793 (or 79%) of the balance was from Fiscal Years 2018 through 2020.
- The EZ Care database (the Afterschool Program's accounting system) was not accurately maintained. Due to clerical mistakes in updating the fees and credits, the total amount due from two accounts was understated by \$133.19. Additionally, one of these students received a \$116.46 subsidy credit without documentation authorizing the credit.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the *Afterschool Programs Operational Manual*. Specifically,

- To protect the safety of students, students should be released only to authorized persons, and signature of the authorized person must be obtained before the student is released.
- Afterschool Program is a self-supporting program funded by user fees. To ensure proper fiscal accountability and as required by the *Afterschool Programs Operational Manual*, “*Afterschool fees must be paid in advance and collected by the dates outlined on the schedule.*”
- To enhance the integrity of the financial records, information for students who are not enrolled in the program for the current year should be revisited. The Afterschool Department should consider removing them from the database.
- To ensure proper fiscal accountability, Afterschool Program financial transactions should be accurately recorded in the EZ Care database and periodically reconciled to the Internal Funds records. The school should make adjustments to correct the records.

Management’s Response

Concur. Aftercare Director checked identification of those signing students out to check for authorization and compared signatures at that time. Fees have been collected or payment plan established to collect fees. Names of students not in the program have been removed. Records have been corrected. Aftercare Director received support and training.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that the school did not always perform the required monthly inventory-check for the *School Checks*. During the year, *School Checks* inventories were completed only for six months from August 2020 through January 2021.

Recommendation

To ensure proper fiscal accountability and as required by *Chapter 27 of the Internal Accounts Manual*, the *School Checks* should be inventory-checked monthly by the designated document custodian and record the results on the *Prenumbered Document Inventory Register (PBSD 0160)*.

Management’s Response

Concur. Current document custodian has been trained. Procedures have been reviewed and are being followed according to the Internal Accounts Manual.

West Riviera Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 1057 West 6th Street
Riviera Beach, FL 33404

Principal:
Fiscal Year 2021: Alisha McKnight
During Audit: Alisha McKnight

Treasurer:
Fiscal Year 2021: Karina DeMaria
During Audit: Debra Singleton

Cash and Investments

Checking	\$ 5,591.36
Investments	
	\$ 5,591.36

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	\$0.00	0.00	0.00	0.00	0.00	0.00
Clubs	348.91	19.00	74.25	0.00	0.00	293.66
Departments	12.89	34.30	0.00	0.00	0.00	47.19
Trusts	2,491.57	6,183.27	4,244.58	800.00	0.00	5,230.26
General	1,131.97	92.40	404.12	0.00	800.00	20.25
	\$ 3,985.34	\$ 6,328.97	\$ 4,722.95	\$ 800.00	\$ 800.00	\$ 5,591.36

DEPOSIT OF MONIES

Finding

The review of sample *Monies Collected Reports* (MCRs) and money collection process at the school found that one activity sponsor did not always retain the yellow copies of the MCRs when turning in the monies and MCRs to the school treasurer for deposit. Instead, the yellow copies were also provided to the treasurer.

Recommendation

To ensure proper fiscal accountability and as required by *Bulletin #P-14051-S/CFO*, activity sponsors should keep the yellow copy of the MCR, instead of giving it to the bookkeeper with the monies collected. Keeping a copy of the MCR will assist the sponsors in (1) ensuring that the dollar amount indicated on the *Official Receipt* provided by the bookkeeper agrees with the monies collected and submitted for deposit, (2) tracking the account balance periodically, and (3) providing documentation for the amount of revenue collected if recording errors should occur.

Management's Response

Concur. Activity sponsors will keep the yellow copy of the MCR.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that:

- Nine Disbursements (#s 8941, 8944, 8945, 8947, 8948, 8951, 8952, 8956 and 8957) totaling \$837.32 were for refunds of field trip fees to students who paid but did not attend the trip to Washington, D.C. However, the disbursements did not have supporting documentation for the students' original payments, such as a receipt or copies of *Monies Collected Reports* or credit card payments.
- One April 2021, P-Card transaction (for \$ 485.91) was for purchase of music supplies and included payment of \$32.53 in sales tax. Moreover, the payment was made through PayPal, which is prohibited by the District's Purchasing Guidelines.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically,

- Refunds of field trip fees to students should be supported by the original payment records. Without adequate documentation, there is no assurance that the disbursements were appropriate.

- The School District is a sales tax-exempt government; it should not pay sales tax for qualified purchases.
- P-Cards should not be used for payment methods disallowed by the Purchasing Manual.

Management's Response

Concur. Monies collected Reports will be kept and accurate.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found the following:

- The Assistant Principal was the assigned custodian for the *School Checks* although the Assistant Principal is also assigned as the alternate check signer.
- The school did not maintain the *Prenumbered Document Inventory Register* (PBSD 0160) for *School Checks* and *Classroom Receipts*.

Recommendation

To ensure proper fiscal accountability and proper segregation of duties as required by ***Chapter 27 of the Internal Accounts Manual***, a custodian for prenumbered forms should be someone who is not involved in the day-to-day use of the form; and each assigned document custodian shall use the *Prenumbered Document Inventory Register* (PBSD 0160) to perform the periodic inventory of the prenumbered forms.

Management's Response

Concur. The administrative assistant will be the assigned custodian for the School Checks. Previous treasurer pulled the incorrect Prenumbered Document Inventory Register. We will start with 63451 next.

Westward Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 1101 Golf Avenue
 West Palm Beach, FL 33401

Principal:
 Fiscal Year 2021: Bobbie Brooks
 During Audit: Bobbie Brooks

Treasurer:
 Fiscal Year 2021: Candace Tookes
 During Audit: Alexis Marshall

Afterschool Site Director:
 Fiscal Year 2021: Zipporah Morris
 During Audit: Zipporah Morris

Cash and Investments

Checking	\$ 24,632.05
Investments	
	\$ 24,632.05

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	3,413.08	1,656.00	2,718.43	100.00	0.00	2,450.65
Clubs	10,034.21	0.00	338.04	0.00	0.00	9,696.17
Departments	1,618.46	13.00	0.00	0.00	0.00	1,631.46
Trusts	16,473.10	26,210.09	30,925.48	388.00	978.00	11,167.71
General	1,103.70	828.84	2,736.48	490.00	0.00	(313.94)
	\$ 32,642.55	\$ 28,707.93	\$ 36,718.43	\$ 978.00	\$ 978.00	\$ 24,632.05

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card transaction records found that a May 28, 2021, P-Card purchase for \$127.97 was for meals for the Afterschool Program; however, the transaction did not have documentation indicating the business or educational purpose of the purchase.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and related District guidelines. Specifically, to ensure proper fiscal accountability, an additional handwritten explanation should be included when the business purpose is not obvious on the printed invoice or receipt.

Management's Response

Concur. We have had a disappointing administration of our program and were looking at a probable non re-appointment at the end of the year. The director however resigned as of 1/6/22. We are currently seeking a new full time director with strong administrative skills.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that:

- The *Registration Forms* were missing for eight of 36 sample students.
- The Child Custody Section (Questions A-D) of the *Registration Form* for four of thirty six sample students were not completed with any of the required information.
- There were discrepancies between *Attendance Sheets* and *Parent Sign Out Sheets* during February, March, and May 2021:
 - The parents/guardians for four students did not sign on the *Parent Sign Out Sheets* for 19 days, and the *Attendance Sheets* indicated the students attended the program on those days.
 - The parents/guardians for three students signed the *Parent Sign Out Sheet* for nine days. However, the *Attendance Sheets* show the students were absent.
- The Early Learning Coalition Subsidy Credit *Eligibility Certificates* for two students and the *Employee Verification for Afterschool Programs Form (PBSD 2476)* for one parent receiving the employee discount were not maintained.

Recommendation

Afterschool Program should be administered in accordance with District's guidelines and *Afterschool Programs Operational Manual*. Specifically,

- To protect the welfare and health of students, the *Afterschool Programs Registration Form* for each student should be completed with all the required information and signed by the parent/guardian. Registration forms must be retained for three years.
- All Early Learning Coalition (formerly Family Central) documentation including copies of sign-out sheets for subsidized students and medical information must be retained until obsolete, superseded or administrative value has been lost.
- *Employee Verification for Afterschool Programs Form (PBSD 2476)* must be retained for five years.

Management's Response

Concur. We have had a disappointing administration of our program and were looking at a probable non re-appointment at the end of the year. The director however resigned as of 1/6/22. We are currently seeking a new full time director with strong administrative skills.

Whispering Pines Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 9090 Spanish River Boulevard
 Boca Raton, FL 33496

Principal:
 Fiscal Year 2021: Barbara Riemer
 During Audit: Barbara Riemer

Treasurer:
 Fiscal Year 2021: Celia Lafferty / Theresa Anderson
 During Audit: Diana Kimsal

Afterschool Site Director:
 Fiscal Year 2021: Alexandra Vital
 During Audit: Lorraine Conover

Cash and Investments

Checking	\$ 80,901.30
Investments	
	\$ 80,901.30

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	386.43	48.00	0.00	100.00	0.00	534.43
Classes	11,468.25	100.00	1,565.71	6,000.00	4,620.00	11,382.54
Clubs	1,780.19	500.00	25.00	0.00	0.00	2,255.19
Departments	17,994.31	1,432.00	5,493.34	2,965.02	0.00	16,897.99
Trusts	36,524.07	179,821.58	167,831.68	400.00	12,312.38	36,601.59
General	702.36	11,738.42	6,678.58	13,736.88	6,269.52	13,229.56
	\$ 68,855.61	\$ 193,640.00	\$ 181,594.31	\$ 23,201.90	\$ 23,201.90	\$ 80,901.30

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that Disbursement #9863 (for \$6,256.50) and Disbursement #9859 (for \$1,105) did not have the Principal's approved *Check Requisitions*. In addition, Disbursement #9859 was not supported by a vendor invoice.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically, to ensure that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized invoices and receipts. The issuance of a *School Checks* should be supported by the Principal's approved *Check Requisition*. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

Management's Response

Concur. Met with Treasurer and reviewed procedures and expectations for disbursements and P-Card transactions.

**Wynnebrook Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 1167 Drexel Road
West Palm Beach, FL 33417

Principal:
Fiscal Year 2021: Suzanne Berry
During Audit: Suzanne Berry

Treasurer:
Fiscal Year 2021: Claire Salado
During Audit: Claire Salado

Afterschool Site School Director:
Fiscal Year 2021: Adam Laing
During Audit: Adam Laing

Cash and Investments

Checking	\$ 31,681.78
Investments	
	\$ 31,681.78

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	356.94	0.00	(39.00)	0.00	0.00	395.94
Classes	1,074.25	0.00	0.00	0.00	0.00	1,074.25
Clubs	2,175.89	0.00	(15.00)	0.00	0.00	2,190.89
Departments	1,469.86	126.02	124.89	0.00	0.00	1,470.99
Trusts	15,067.40	93,020.28	83,965.74	1,900.93	1,900.93	24,121.94
General	3,176.58	2,026.46	2,775.27	0.00	0.00	2,427.77
	\$ 23,320.92	\$ 95,172.76	\$ 86,811.90	\$ 1,900.93	\$ 1,900.93	\$ 31,681.78

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample *Monies Collected Reports* (MCRs) found that:

- Monies collected were not always deposited into the drop-safe in a timely manner. For example, \$420 in cash collected through two MCRs (#s 1147-1 and 1147-3) were retained by the sponsors for one to two working days before putting the money into the drop-safe for deposit.
- Some activity sponsors did not always retain the yellow copies of the MCRs when turning in the monies and MCRs to the school treasurer for deposit. Instead, the yellow copies were also provided to the treasurer.

Recommendation

Money collections should be administered in accordance with *DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools)*, *Internal Accounts Manual*, and District guidelines. Specifically,

- *DOE Rules* and *District Bulletin #P-14051-S/CFO* require that monies collected be put into the drop-safe daily and be deposited into the bank within five working days after the collections. Delay in turning in the monies for deposit could subject the monies to unwarranted exposure and result in financial irregularities.
- To ensure proper fiscal accountability and as required by *Bulletin #P-14051-S/CFO*, activity sponsors should keep the yellow copy of the MCR, instead of giving it to the bookkeeper with the monies collected. Keeping a copy of the MCR will assist the sponsors in (1) ensuring that the dollar amount indicated on the *Official Receipt* provided by the bookkeeper agrees with the monies collected and submitted for deposit, (2) tracking the account balance periodically, and (3) providing documentation for the amount of revenue collected if recording errors should occur.

Management's Response

Concur. Reviewed with document custodian procedures to verify monies collected reports are turned in daily as necessary.

DOCUMENTATION FOR DISBURSEMENTS

Finding

Disbursement #11538 (for \$480) was for rental of a banquet hall for the school's end of year celebration. However, the disbursement was supported by a contract signed by the sponsor instead of the Principal. Moreover, the sponsor did not sign the *Check Requisition*.

Recommendation

All contracts should be approved by the Principal as required by **School Board Policy 6.14(4)**, which states “*the School Board has delegated limited authority to ... School Principals relating to the purchase of commodities and contractual services ...*” and “*No person, unless specifically authorized to purchase commodities or contractual services under School Board policies, may make any purchase or enter into any contract involving the use of school or School District funds.*” Moreover, the *Check Requisition* should be signed by the sponsor/requestor for confirmation of receipt of related goods or services.

Management’s Response

Concur. School Principal will ensure signatures are correct on all supporting documentation/paperwork for contracts.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that:

- The *Afterschool Program Registration Form* for one sample student was missing.
- The Child Custody Section (Questions A-D) of the *Registration Form* for one of the five sample students was not completed with any of the required information.
- One student was signed out on the *Parent Sign Out Sheets* during November 2020 and January 2021 but did not appear on the *Attendance Rosters*.
- Two of five sample students reviewed were released to individuals without legible signatures for one to 17 times during November 2020, January 2021, and March 2021. Due to the illegibility of the signatures, they could not be matched to any document kept on file at the school to confirm that the students were released to authorized persons.
- There were discrepancies between *Attendance Sheets* and *Parent Sign Out Sheets* during November 2020, January 2021 and March 2021.
 - The parent/guardian for one student signed the *Parent Sign Out Sheet* for one day during November 2020. However, the *Attendance Sheet* did not indicate whether the student was absent or present.
 - The parents/guardians for three sample students signed the *Parent Sign Out Sheets* for a total of seven days during November 2020, January 2021 and March 2021. However, the *Attendance Sheets* shows the students were absent.

Wynnebrook Elementary School
Management Letter
Year Ended June 30, 2021

- Two students received a total of \$439.80 in subsidy credits for one month after their eligibility for subsidy expired.
- As of June 30, 2021, the school's Afterschool Program had a total accounts receivable balance of \$4,103.78 from 80 parent accounts. Moreover, \$2,948.83 (or 72%) of the balance was from Fiscal Years 2018 through 2020.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the *Afterschool Programs Operational Manual*. Specifically,

- All records, including student registration, attendance and parent sign-out records, should be retained for a time period consistent with *Afterschool Programs Operational Manual* and *District Record Retention Schedule*.
- To protect the welfare and health of students, the *Afterschool Programs Registration Form* for each student should be completed with all the required information and signed by the parent/guardian.
- To protect the safety of students, students should be released only to authorized persons, and a legible signature of the authorized person must be obtained before the student is released.
- To ensure proper fiscal accountability, Afterschool Program financial transactions should be accurately recorded in the EZ Care database, with eligibility for credits reviewed periodically and updated as needed.
- Afterschool Program is a self-supporting program funded by user fees. To ensure proper fiscal accountability and as required by the *Afterschool Programs Operational Manual*, "Afterschool fees must be paid in advance and collected by the dates outlined on the schedule."
- To enhance the integrity of the financial records, information for students who are not enrolled in the program for the current year should be revisited. The Afterschool Department should consider removing them from the database.

Management's Response

Concur. Met with aftercare director to discuss implementation of verifying documents on a monthly basis with assistant aftercare director.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that the school did not perform the required monthly inventory-check for the *School Checks*.

Recommendation

To ensure proper fiscal accountability and as required by *Chapter 27 of the Internal Accounts Manual*, the Document Custodian should account for each prenumbered document, including *School Checks*, through the use of the *Prenumbered Document Inventory Register* (PBSD 0160) to confirm the periodic inventory of the forms.

Management's Response

Concur. Reviewed with document custodian procedure to verify documents.

Middle Schools

This page left intentionally blank.

Middle Schools
Summary of Audit Findings
FY 2021 Internal Funds Audits

Middle Schools	Community School / Summer Camp / Safe School Programs										Disbursements				Receipts						Leases				Other						Number of Findings													
	Fees Not Timely Transmitted to Central Office	Fees / Registration Not Properly Collected	Student Registration and Attendance Records Missing	Missing Timecard	Timecard Not Signed By Employee	Timecard Not Signed-off By Supervisor	Payroll Did Not Match With Employee Timecard	Staff Incurred Excessive Hours	Program Deficit and/or High Staffing Level	Wages/Stipends Paid From Internal Funds	Inadequate Support for Disbursement	P-Card Related Findings	Disbursement Not Properly Approved	Purchases From School Employee	Disbursement Funded By Incorrect Account	Access to Drop Safe	Drop Safe Log Not Used Completely	Monies Not Deposited Timely	Collections Returned/Deleted Without Acknowledgement from Sponsor	Receipts Recorded in Wrong Account	Copy of MCR Not Maintained by Sponsor	Monies Collected Not Properly Documented	Lease Prequalification Not Available	Lease Agreement Not Adequately Maintained	Inadequate Proof of Insurance	Fees Collected After Use	Undercharged Rental	Leasing Fee Collections Incorrectly Distributed	Monies and School Checks Not Adequately Safeguarded	Staff Performing Incompatible Duties		Bank Reconciliation Not Completed Timely	Adjustments To Records Not Properly Approved/Documented	Fundraisers Not Adequately Documented	Field Trips Not/Late Approved By Principal	Out of County Trips Not Approved By Area Superintendent	No Document Custodian Assigned for Prenumbered Documents	Periodic Inventory Not Performed for Prenumbered Documents						
John F. Kennedy Middle											✓				✓	✓									✓		✓						✓								6			
Jupiter Middle											✓		✓																						✓								3	
L.C.Swain Middle																																									✓			1
Lake Shore Middle												✓					✓																										2	
Lake Worth Middle											✓		✓		✓																						✓						5	
Lantana Middle											✓						✓																				✓						3	
Loggers Run Middle																																								✓				1
Okecheelee Middle																																				✓							1	
Omni Middle																																											0	
Osceola Creek Middle																																											0	
Palm Springs Middle																																											0	
Polo Park Middle				✓																		✓																				✓		3
Roosevelt Middle																							✓		✓		✓										✓						3	
Tradewinds Middle											✓		✓										✓															✓			✓		6	
Watson B. Duncan Middle				✓							✓		✓										✓			✓											✓				✓		7	
Wellington Landings Middle				✓							✓		✓										✓															✓			✓		5	
Western Pines Middle	✓	✓									✓						✓																				✓						5	
Woodlands Middle																																												0
Total (33 Schools)	1	2	3	0	0	0	0	0	0	0	14	2	5	0	4	1	4	1	0	0	0	2	0	3	0	4	0	1	0	1	0	0	0	16	0	0	1	9	74					

**Bak Middle School of the Arts
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 1725 Echo Lake Drive
West Palm Beach, FL 33407

Principal:
Fiscal Year 2021: Sally Rozanski
During Audit: Sally Rozanski

Treasurer:
Fiscal Year 2021: Lilibette Valdes-Maietto
During Audit: Lilibette Valdes-Maietto

Cash and Investments

Checking	\$ 529,601.58
Investments	
	\$ 529,601.58

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 34,577.92	\$ 45.00	\$ 136.62	\$0.00	\$0.00	\$ 34,486.30
Music	241,461.71	126,803.00	259,731.26	12,146.00	12,146.00	108,533.45
Classes	5,417.45	1,224.65	0.00	0.00	0.00	6,642.10
Clubs	27,744.80	11,493.00	15,190.39	4,270.00	4,270.00	24,047.41
Departments	286,918.07	23,770.08	29,656.32	10,629.63	10,629.63	281,031.83
Trusts	59,734.21	33,346.31	37,636.94	0.00	0.00	55,443.58
General	27,548.23	8,322.54	16,453.86	369.16	369.16	19,416.91
	\$ 683,402.39	\$ 205,004.58	\$ 358,805.39	\$ 27,414.79	\$ 27,414.79	\$ 529,601.58

Bak Middle School of the Arts
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**Bear Lakes Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 3505 Shenandoah Boulevard
West Palm Beach, FL 33409

Principal:
Fiscal Year 2021: Kirk Howell
During Audit: Kirk Howell

Treasurer:
Fiscal Year 2021: Sandra Garcia
During Audit: Sandra Garcia

Cash and Investments

Checking	\$ 25,495.08
Investments	
	\$ 25,495.08

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 1,922.31	\$ 335.00	\$ 7.08	\$ 755.00	\$ 755.00	\$ 2,250.23
Music	7,631.66	855.00	6,047.87	0.00	0.00	2,438.79
Classes	678.97	0.00	0.00	0.00	678.90	0.07
Clubs	1,223.23	0.00	0.00	0.00	0.00	1,223.23
Departments	14,401.14	0.00	650.00	620.00	0.00	14,371.14
Trusts	8,255.56	834.80	3,972.92	0.00	620.00	4,497.44
General	(66.39)	773.00	671.33	678.90	0.00	714.18
	\$ 34,046.48	\$ 2,797.80	\$ 11,349.20	\$ 2,053.90	\$ 2,053.90	\$ 25,495.08

DEPOSIT OF MONIES

Finding

The review of sample Monies Collected Reports (MCRs) and money collection process at the school found that collections were not always deposited in a timely manner. For example, \$200 (\$100 in cash and \$100 in checks) collected through two MCRs (#928-1 and #929-1) was retained by the sponsor for two working days before put into the drop-safe for deposit.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and related District guidelines. Specifically, monies collected should be put into the drop-safe daily and be deposited into the bank within five working days after the collections. Delay in turning in the monies for deposit could subject the collections to unwarranted exposure and result in potential irregularities.

Management's Response

Concur. All sponsors will take training and refresher course.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card purchases found that Disbursement #12360 included \$4.01 in sales tax reimbursement to an employee for a tax-exempt qualified purchase. Moreover, the supporting documents for two sample disbursements totaling \$231.28 (#12343 for \$100 and #12360 for \$131.28) were not defaced after payment.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and related District guidelines. Specifically:

- The School District is sales tax-exempt governmental entity, and should not pay sales tax for qualified purchases. Sales tax is not reimbursable when paid by the employee for tax-exempt purchases.
- To prevent duplicate payment, supporting documentation should be defaced (stamped "PAID") after payment.

Management's Response

Concur. Bookkeeper will take training and refresher course.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that the school did not perform the required periodic inventory-check for the *School Checks* and *Classroom Receipts*. During the year, the inventory of *School Checks* was completed only once on March 31, 2021, and none were completed for *Classroom Receipts*.

Recommendation

To ensure proper fiscal accountability and as required by *Chapter 27 of the Internal Accounts Manual*, the document custodian should inventory-check all prenumbered forms periodically according to the schedule detailed in the *Document Custodian Assignment Register (PBS D1663)* and record the results on the *Prenumbered Document Inventory Register (PBS D 0160)*.

Management's Response

Concur. Document custodian will take training and refresher course.

Boca Raton Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 1251 N.W. 8th Street
 Boca Raton, FL 33486

Principal:
 Fiscal Year 2021: Peter Slack
 During Audit: Lisa Lee

Treasurer:
 Fiscal Year 2021: Jeannine Balbier
 During Audit: Jeannine Balbier

Community School Director:
 Fiscal Year 2021: David Lawrie
 During Audit: David Lawrie

Cash and Investments

Checking	\$ 171,892.32
Investments	
	\$ 171,892.32

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 12,239.09	\$0.00	\$ 739.00	\$ 6,095.69	\$0.00	\$ 17,595.78
Music	11,455.91	594.39	8,535.61	5,444.31	0.00	8,959.00
Classes	1,607.79	0.00	(1,235.00)	1,380.00	1,380.00	2,842.79
Clubs	21,801.07	4,164.63	5,542.32	1,504.54	12,914.72	9,013.20
Departments	49,479.36	19,129.37	21,852.43	11,412.89	9,199.44	48,969.75
Trusts	46,615.12	47,883.60	43,298.68	5,648.40	9,205.79	47,642.65
General	50,841.34	5,308.83	20,495.14	4,075.12	2,861.00	36,869.15
	\$ 194,039.68	\$ 77,080.82	\$ 99,228.18	\$ 35,560.95	\$ 35,560.95	\$ 171,892.32

SAFE SCHOOLS PROGRAM

Finding

Based on the student attendance records for the Safe Schools Afterschool Program, the program should have generated \$4,470.13 in estimated revenues. However, only \$1,387.20 in Afterschool program fees was deposited into the school's Internal Funds. As a result, \$3,082.93 (69%) in estimated revenue was unaccounted for during Fiscal Year 2021.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the *Afterschool Programs Operational Manual*. Specifically,

- To ensure proper fiscal accountability, eligibility for credits should be retained.
- Afterschool is a self-supporting program funded by user fees. As required by the *Afterschool Programs Operational Manual* and to ensure fiscal accountability, program fees should be collected in advance of attendance.

Management's Response

Concur. Proper protocols in the Afterschool Manual will be clarified. Some students were given waivers for FRL during COVID although school or waivers were not collected. These eligibility credits will be refined, and all fees will be collected in advance.

**Carver Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 101 Barwick Road
Delray Beach, FL 33445

Principal:
Fiscal Year 2021: Sandra Edwards
During Audit: Shannon Grice

Treasurer:
Fiscal Year 2021: Ryan Lewis / Angela Walker-Delia
During Audit: Angela Walker-Delia

Cash and Investments

Checking	\$ 40,729.09
Investments	
	\$ 40,729.09

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 6,425.64	\$ 136.66	\$ 261.66	\$0.00	\$ 104.00	\$ 6,196.64
Music	23.90	0.00	(262.92)	0.00	0.00	286.82
Classes	1,269.39	107.00	573.79	0.00	0.00	802.60
Clubs	14,932.46	7,016.95	1,898.88	1,519.00	222.00	21,347.53
Departments	5,927.78	4,297.56	6,111.01	118.42	0.00	4,232.75
Trusts	942.80	16,681.41	11,665.87	3.61	0.00	5,961.95
General	1,385.34	5,495.43	3,664.94	436.00	1,751.03	1,900.80
	\$ 30,907.31	\$ 33,735.01	\$ 23,913.23	\$ 2,077.03	\$ 2,077.03	\$ 40,729.09

Carver Middle School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**Christa McAuliffe Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 6500 Le Chalet Boulevard
Boynton Beach, FL 33437

Principal:
Fiscal Year 2021: Jeff Silverman
During Audit: Jeff Silverman

Treasurer:
Fiscal Year 2021: Patrice Durden
During Audit: Patrice Durden

Cash and Investments

Checking	\$ 171,214.79
Investments	
	\$ 171,214.79

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 21,341.93	\$ 536.09	\$ 4,265.82	\$ 358.09	\$ 358.09	\$ 17,612.20
Music	26,399.69	21,867.90	27,848.38	1,095.30	1,095.30	20,419.21
Classes	6,795.78	272.00	747.85	1,208.00	272.00	7,255.93
Clubs	8,588.90	5,565.18	4,185.73	1,007.20	2,093.17	8,882.38
Departments	90,363.07	14,643.06	26,064.69	11,688.19	9,873.34	80,756.29
Trusts	12,344.02	62,584.89	64,218.74	1,149.83	1,234.67	10,625.33
General	19,301.88	17,773.73	9,832.12	15,667.51	17,247.55	25,663.45
	\$ 185,135.27	\$ 123,242.85	\$ 137,163.33	\$ 32,174.12	\$ 32,174.12	\$ 171,214.79

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of documentation for fundraisers revealed that the *Sales Item Inventory Reports* for five fundraisers were not approved by the Principal: (1) Lollipop Game (Account #5-1700.03), (2) Media October Snack Fundraiser (Accounts #5-1700.05), (3) Media November/December Snack Fundraiser (Account #5-1700.07), (4) Media January/February Snack Fundraiser (Account #5-1700.07) and (5) Media April/May Snack Fundraiser (Account #5-1700.07).

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically, the *Sales Item Inventory Report* should be reviewed and approved by the Principal to account for any items that were given-away free-of-charge, or missing.

Management's Response

Concur. This policy/procedure has been reviewed with the treasurer.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card purchases found that:

- Disbursements #15031 (for \$1,061) and #14905 (for \$1,251.60) did not have the required *Purchase Orders*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- An invoice \$984.90 for student recognition awards was paid twice: (1) on June 7, 2021, through Disbursement #15006 and (2) on June 17, 2021, through Disbursement #15027. As of October 25, 2021, *Check #15027* had not been paid by the bank.
- Twenty-four (24) *P-Card Monthly Bank Statements* from August 2020 to June 2021 were signed by the treasurer as the Manager, instead of approved by the Principal.
- Supporting documents for 11 disbursements totaling \$12,627.73 (#15030, #14942, #14958, #15031, #14905, #15006, #15027, #14994, #14690, #15022, and #15011) were not defaced after payment to avoid duplicate payments.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual* and related District guidelines. Specifically,

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- The school should contact the vendor to recoup the \$984.90 overpayment for the End of Year Recognition Awards.
- To prevent and detect potential frauds and irregularities in a timely manner, and as required by *Purchasing Card Procedures (Purchasing Manual Chapter 24)*, cardholder should complete the monthly reconciliation of P-Card activities by the 20th of each subsequent month; and the reconciliation records, including P-Card *Monthly Bank Statements* and *End of Cycle Checklist*, should be reviewed and approved by the Principal.
- To avoid potential duplicated payments, supporting documentation such as receipts and invoices should be defaced (stamped "PAID") after payments were made.

Management's Response

Concur. This policy/procedure has been reviewed with the treasurer. She is still in the process of recovering the \$984.90 overpayment.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that the Document Custodian accepted handwritten lists of *School Checks* taken by the treasurer and later updated the *Prenumbered Document Inventory Register (PBSD 0160)*, instead of recording the check numbers on the appropriate form at the time of distributing the checks.

Recommendation

To ensure proper fiscal controls and accountability, and as required by *Chapter 27 of the Internal Accounts Manual*, the Document Custodian should account for each prenumbered document, including *School Checks*, through the use of the *Prenumbered Document Inventory Register (PBSD 0160)* to confirm the periodic inventory of the forms.

Management's Response

Concur. The document custodian has reviewed Ch. 27 of the Internal Accounts Manual.

**Congress Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 101 South Congress Avenue
Boynton Beach, FL 33426

Principal:
Fiscal Year 2021: Denise O'Connor
During Audit: Denise O'Connor

Treasurer:
Fiscal Year 2021: Yvonne Small
During Audit: Yvonne Small

Cash and Investments

Checking	\$ 68,128.26
Investments	
	\$ 68,128.26

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 4,034.20	\$0.00	(\$ 59.98)	\$0.00	\$0.00	\$ 4,094.18
Music	3,669.10	60.00	339.30	60.00	95.00	3,354.80
Classes	8,341.45	3,663.35	7,730.25	2,188.98	1,633.10	4,830.43
Clubs	2,929.01	0.00	461.54	0.00	593.03	1,874.44
Departments	6,310.00	212.52	404.42	0.00	765.01	5,353.09
Trusts	42,569.97	13,649.01	18,949.96	5,116.00	5,143.01	37,242.01
General	7,845.26	6,891.30	4,221.42	5,047.72	4,183.55	11,379.31
	\$ 75,698.99	\$ 24,476.18	\$ 32,046.91	\$ 12,412.70	\$ 12,412.70	\$ 68,128.26

DOCUMENTATION FOR FUNDRAISERS

Finding

The Yearbook (Account #5-0450.00) did not have the required *Fundraising Application/Recap Form* and *Sales Item Inventory Report*. Staff explained that some of the fundraising documentation were inadvertently misplaced in storage boxes during office renovations.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically,

- To ensure that fundraising activities are consistent with the School Board Mission, fundraisers should be pre-approved by the Principal and documented in the *Fundraising Application/Recap Form*.
- *Sales Item Inventory Report* should be prepared and completed with accurate information for each fundraiser. Accurate information will assist staff in reconciling the actual sales revenue with the estimated revenue. Moreover, the *Sales Item Inventory Report* should be approved by the Principal to confirm the legitimacy for items, if any, that were given-away or missing. Significant discrepancy between the estimated revenue and actual collection should be reviewed and resolved accordingly.

Management's Response

Due to the COVID Pandemic and the hybrid model of student being virtual and on sight, we decided to forego sales of the yearbook for the FY21 school year.

DOCUMENTATION OF DISBURSEMENTS

Finding

The review of sample disbursements and P-Card records found that:

- The *Purchase Orders* for four Disbursements totaling \$8,608.16 (#5295 for \$1,217.16, #5277 for \$2,196.50, #5296 for \$1,184.50, and #5314 for \$4,010) were not approved by the Principal until one and 14 days after invoice dates.
- Disbursement #5310 (for \$112) was for a refund to a parent who had paid and did not receive the youth scrub sets. However, the disbursement did not have supporting documentation for the student's original payment, such as a receipt or copy of *Monies Collected Report* or credit card payment.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and related District guidelines. Specifically,

- A *Purchase Order* preapproved by the Principal should be issued for all purchases in excess of \$1,000. This will help ensure that the purchase is appropriate and properly funded.
- Refunds of event fees to students should be supported by the original payment records. Without adequate documentation, there is no assurance that the disbursements were appropriate.

Management's Response

Concur.

SEGREGATION OF DUTIES

Finding

The school treasurer was performing incompatible duties. Specifically,

- The school office clerk was the assigned document custodian for all prenumbered documents. However, the school treasurer was performing the monthly inventory of the *School Checks* and preparing the *Prenumbered Document Inventory Register* (PBSD 0160) for the clerk's signature to confirm the completion of the required monthly inventory check.
- Both new and used *Classroom Receipt Books* were maintained by the school treasurer instead of the document custodian. Moreover, the *Assignment Register For Official Receipt Book* (PBSD 0174) was not always completed with all the required information. Missing information included the dates of returned, and number of receipts used during the year.

Recommendation

To ensure fiscal accountability and prevent conflict of interest, segregation of duties should be enforced at the school. Specifically, responsibilities in completing *Prenumbered Document Inventory Register* (PBSD 0160) should be performed by the Document Custodian, instead of the treasurer.

Management's Response

Concur. Congress now have a primary and a back up for Pre-Numbers Document Inventory and Document Custodian in case of vacancies within the Office Staff.

**Conniston Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 3630 Parker Avenue
West Palm Beach, FL 33405

Principal:
Fiscal Year 2021: Oscar Otero
During Audit: Oscar Otero

Treasurer:
Fiscal Year 2021: Adriana Valladares
During Audit: Adriana Valladares

Cash and Investments

Checking	\$ 53,196.78
Investments	
	\$ 53,196.78

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 1,451.04	\$0.00	\$ 725.12	\$0.00	\$0.00	\$ 725.92
Music	7,227.29	0.00	714.80	0.00	0.00	6,512.49
Classes	897.20	0.00	0.00	0.00	897.20	0.00
Clubs	5,445.45	0.00	0.00	0.00	19.89	5,425.56
Departments	35,758.99	4,162.41	13,191.93	1,267.20	1,285.99	26,710.68
Trusts	2,727.39	1,983.24	916.99	1,687.12	1,187.12	4,293.64
General	9,297.36	4,922.39	5,127.14	2,927.82	2,491.94	9,528.49
	\$ 62,804.72	\$ 11,068.04	\$ 20,675.98	\$ 5,882.14	\$ 5,882.14	\$ 53,196.78

DOCUMENTATION FOR FUNDRAISERS

Finding

Because of school closures due to the pandemic, yearbooks for both School Years 2020 and 2021 were sold during School Year 2021. The *Sales Item Inventory Reports* (SIIR) for the FY2020 Campus Yearbook (Account #7-0100.01) and FY2021 Campus Yearbook Sales (Account #7-0100.05) were incomplete. Missing information included selling prices and revenues for 34 and 60 copies, respectively, sold online via vendor's website.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and the related District guidelines. Specifically, *Sales Item Inventory Reports* should be completed accurately with all the required information. Accurate information on Sales Item Inventory Reports should assist staff in (1) reconciling sales revenues and (2) tracking items purchased, given-away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be investigated and resolved accordingly.

Management's Response

Concur. Yearbook sponsor retired. New yearbook sponsor appointed.

DOCUMENTATION FOR DISBURSEMENTS

Finding

Disbursement #12697 (for \$1,622.32) was for the purchase of yearbooks. The disbursement was supported by a vendor's account statement rather than a detailed invoice.

Recommendation

To ensure that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

Management's Response

Concur. Yearbook sponsor retired. New yearbook sponsor appointed.

**Crestwood Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 64 Sparrow Drive
Royal Palm Beach, FL 33411

Principal:
Fiscal Year 2021: Stephanie Nance
During Audit: Stephanie Nance

Treasurer:
Fiscal Year 2021: Carrie Richardson
During Audit: Carrie Richardson

Cash and Investments

Checking	\$ 28,242.85
Investments	
	\$ 28,242.85

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 3,097.52	\$ 70.00	\$ 1,556.50	\$ 2,668.00	\$ 2,668.00	\$ 1,611.02
Music	11,147.49	4,525.00	9,763.47	3,832.68	5,176.18	4,565.52
Classes	860.37	0.00	75.18	0.00	0.00	785.19
Clubs	842.50	41.00	334.77	620.00	620.00	548.73
Departments	21,442.12	6,428.38	14,407.58	1,496.99	3,824.99	11,134.92
Trusts	21,570.70	15,191.96	28,190.76	144.00	3,201.50	5,514.40
General	13,161.73	2,991.97	18,799.63	8,854.09	2,125.09	4,083.07
	\$ 72,122.43	\$ 29,248.31	\$ 73,127.89	\$ 17,615.76	\$ 17,615.76	\$ 28,242.85

**DOCUMENTATION FOR FUNDRAISERS
[REPEAT FINDING]**

Finding

The review of fundraiser documentation revealed that the CMS School Uniform Sales (Account #7-0100.45) did not have the required *Fundraiser Application/Recap* and *Sales Item Inventory Report*. Moreover, collections for this fundraiser began on September 9, 2020, but one of the two sponsors did not complete the Annual eLearning Fundraiser Training Course until October 15, 2020, i.e. 36 days after fundraising had begun.

Recommendation

Fundraisers should be administered in accordance with ***School Board Policy 2.16*** and related District guidelines. Specifically,

- To ensure that fundraising activities are consistent with the School Board Mission, fundraisers should be pre-approved by the Principal and documented in the *Fundraising Application/Recap Form*.
- *Sales Item Inventory Report* should be prepared and completed with accurate information for each fundraiser. Accurate information will assist staff in reconciling the actual sales revenue with the estimated revenue. Moreover, the *Sales Item Inventory Report* should be approved by the Principal to confirm the legitimacy for items, if any, that were given-away or missing. Significant discrepancy between the estimated revenue and actual collection should be reviewed and resolved accordingly.
- To ensure fundraiser sponsors are familiar with and complying with the current fundraising procedures, they are required to complete the Annual eLearning Training Course prior to conducting fundraising activities.
- Repeated violation of District Rules by the same employees will be forwarded to Professional Standards for appropriate action.
- The principal should remind all staff that failure to maintain/prepare the required fundraising documentation violates ***School Board Policy 2.34***, which states “*All Board employees shall faithfully and accurately keep such records as may be required by law, State Board regulations, School Board policy or their supervisor. Such records shall include pupil attendance, property inventory, funds and other types of information. Reports of such records shall be submitted on forms prescribed for such purposes and at designated intervals or dates.*”

Management’s Response

Concur. The Principal and School Treasurer will meet with the fundraising sponsor to review and discuss SB Policy 2.16. The School Principal and School Treasurer will train sponsors on how to accurately complete the fundraising application recap form and sales item inventory report. The School Principal and

School Treasurer will monitor to ensure that all fundraising sponsors complete the required fundraising training and documentation prior to submitting a fundraiser request.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card purchases found that:

- Disbursement #14138 (for \$1,309) did not have the required *Purchase Order*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- Disbursement #14145 (for \$185) was for refund for a field trip that was cancelled. However, the disbursement did not have supporting documentation for the student's original payment, such as a receipt or copy of the *Monies Collected Report* or credit card payment.
- Disbursement #14215 (for \$409.77) was for purchase of staff appreciation mugs. However, this purchase was incorrectly funded by the Student Council Account (#4-4810.00), instead of the Administrative Courtesy Account (#6-0200.00) or the Rental Account (6-3800.00).

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and related District guidelines. Specifically:

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- To ensure that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.
- Expenditures should be funded by the appropriate funding sources, in accordance with the District's guidelines.

Management's Response

Concur. The Principal and School Treasurer will review purchase order guidelines with appropriate staff and monitor to ensure that appropriate procedures are being adhered to ensure that the purchase is properly funded. In addition, to ensure that purchases are appropriate, the School Principal and School treasurer will review the Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24) to review documentation procedures for disbursements and P-Card purchases.

Don Estridge High Tech Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 1798 N.W. Spanish River Boulevard
 Boca Raton, FL 33431

Principal:
 Fiscal Year 2021: Rachel Capitano
 During Audit: Joshua Davidow

Treasurer:
 Fiscal Year 2021: Laura Palo
 During Audit: Laura Sperduti

Cash and Investments

Checking	\$ 102,796.68
Investments	
	\$ 102,796.68

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 7,893.26	\$ 2,467.00	\$ 3,627.23	\$0.00	\$0.00	\$ 6,733.03
Music	5,322.02	0.00	2,733.57	0.00	0.00	2,588.45
Classes	0.00	0.00	0.00	0.00	0.00	0.00
Clubs	14,723.42	1,817.00	4,037.48	45.00	45.00	12,502.94
Departments	56,914.21	2,467.64	15,369.83	0.00	0.00	44,012.02
Trusts	14,283.89	73,920.00	54,388.40	31,713.54	32,394.70	33,134.33
General	3,133.71	11,809.86	11,798.82	3,917.81	3,236.65	3,825.91
	\$ 102,270.51	\$ 92,481.50	\$ 91,955.33	\$ 35,676.35	\$ 35,676.35	\$ 102,796.68

Don Estridge High Tech Middle School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**Eagles Landing Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 19500 Coral Ridge Drive
Boca Raton, FL 33498

Principal:
Fiscal Year 2021: Joseph Peccia
During Audit: Joseph Peccia

Treasurer:
Fiscal Year 2021: Jennifer Seidenstucker
During Audit: Jennifer Seidenstucker

Cash and Investments

Checking	\$ 92,973.82
Investments	
	\$ 92,973.82

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 3,021.81	\$ 64.00	\$ 622.00	\$0.00	\$0.00	\$ 2,463.81
Music	23,530.84	217.00	5,084.94	0.00	0.00	18,662.90
Classes	\$0.00	0.00	0.00	0.00	0.00	0.00
Clubs	5,572.98	0.00	1,615.11	0.00	867.46	3,090.41
Departments	40,830.90	12,734.45	17,499.78	4,803.57	5,259.49	35,609.65
Trusts	17,097.64	13,963.61	20,555.63	361.05	0.00	10,866.67
General	29,118.72	25,586.41	33,387.08	20,298.08	19,335.75	22,280.38
	\$ 119,172.89	\$ 52,565.47	\$ 78,764.54	\$ 25,462.70	\$ 25,462.70	\$ 92,973.82

Eagles Landing Middle School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

Emerald Cove Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 9950 Stribling Way
Wellington, FL 33414

Principal:
Fiscal Year 2021: Eugina Feaman
During Audit: Eugina Feaman

Treasurer:
Fiscal Year 2021: Virginia Garceau
During Audit: Virginia Garceau

Cash and Investments

Checking	\$ 114,323.27
Investments	
	\$ 114,323.27

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 5,359.88	\$ 5.00	\$0.00	\$ 5.00	\$ 5.00	\$ 5,364.88
Music	7,794.04	4,400.00	5,171.24	0.00	0.00	7,022.80
Classes	3,694.25	195.00	(1,438.54)	195.00	195.00	5,327.79
Clubs	7,349.23	4,597.00	3,082.16	3,888.20	3,888.20	8,864.07
Departments	37,222.30	3,238.74	6,499.61	1,377.60	1,220.53	34,118.50
Trusts	23,465.70	56,483.17	53,054.43	10,373.76	9,000.00	28,268.20
General	22,170.94	42,445.96	37,729.04	36,915.28	38,446.11	25,357.03
	\$ 107,056.34	\$ 111,364.87	\$ 104,097.94	\$ 52,754.84	\$ 52,754.84	\$ 114,323.27

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that two disbursements totaling \$3,218.96 (#14919 for \$1,880.50 and #14821 for \$1,338.46) did not have the required *Purchase Order*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.

Recommendation

Disbursements should be administered in accordance with Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24), and related District guidelines. Specifically, all purchases in excess of \$1,000 require a Purchase Order preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.

Management's Response

Concur. Met with School treasurer and PO will be completed for staff holiday/appreciation restaurant meals prior to disbursement.

Howell L. Watkins Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 9480 MacArthur Boulevard
Palm Beach Gardens, FL 33403

Principal:
Fiscal Year 2021: Awilda Tomas-Andres
During Audit: Awilda Tomas-Andres

Treasurer:
Fiscal Year 2021: Luz-Mery Ocampo
During Audit: Luz-Mery Ocampo

Cash and Investments

Checking	\$ 31,823.86
Investments	
	\$ 31,823.86

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 1,435.23	\$0.00	\$ 48.00	\$0.00	\$0.00	\$ 1,387.23
Music	1,054.45	0.00	487.00	0.00	0.00	567.45
Classes	96.68	411.36	200.00	211.36	211.36	308.04
Clubs	1,574.42	1,249.00	1,053.30	0.00	20.00	1,750.12
Departments	10,679.38	4,759.00	2,592.04	7,339.93	8,922.22	11,264.05
Trusts	8,011.32	3,970.00	5,721.92	0.00	0.00	6,259.40
General	9,681.50	2,018.11	3,014.33	2,093.83	491.54	10,287.57
	\$ 32,532.98	\$ 12,407.47	\$ 13,116.59	\$ 9,645.12	\$ 9,645.12	\$ 31,823.86

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of documentation for fundraisers revealed that some revenues for Campus Old Yearbooks fundraiser (Account #5-0450.02) was comingled in the same decimal accounts for the FY21 Yearbook Sales (Account #5-0450.01). Due to the lack of accurate information, we were unable to determine whether all revenues were accounted for.

Recommendation

To assist the school in evaluating and monitoring the performance of individual fundraisers, a separate decimalized account should be established for each fundraiser. The fundraiser account should include all the needed and accurate financial information.

Management's Response

Concur. The teacher admitted she made an error. She has been counseled on the recommendations. Monies for the Yearbook fundraiser were accounted for and the school secured a reduction in the cost due to COVID.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card purchases found that Disbursement #13452 (for \$178.88) was for an employee reimbursement for school related purchases. However, the items were shipped to the staff's home address instead of the school.

Recommendation

To safeguard the school's assets, school purchases should be delivered to the school, not an employee's home address.

Management's Response

Concur. The staff member had been counseled previously regarding materials shipped to the school that were subsequently missing. She intended to safeguard delivery.

Additional Comments

These are not financial findings that led to a financial loss and should be comments NOT audit findings. In a difficult year – such as COVID – extraordinary circumstances let to teachers taking extra steps to be cautious (as in the mailing) and the teacher running the yearbook fundraiser kept detailed records on the monies collected showing the deposit was an honest error.

Independence Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 4001 Greenway Drive
 Jupiter, FL 33458

Principal:
 Fiscal Year 2021: Eric Lundman
 During Audit: Eric Lundman

Treasurer:
 Fiscal Year 2021: Dori Ciaramella
 During Audit: Dori Ciaramella

Cash and Investments

Checking	\$ 222,616.09
Investments	
	\$ 222,616.09

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 10,136.83	\$0.00	\$ 87.50	\$0.00	\$0.00	\$ 10,049.33
Music	88,345.78	26,996.44	68,185.62	10,214.62	10,214.62	47,156.60
Classes	9,185.43	1,537.92	2,968.41	230.91	230.91	7,754.94
Clubs	5,263.03	1,892.00	2,026.84	0.00	0.00	5,128.19
Departments	81,014.11	7,508.13	21,876.36	3,856.85	3,700.85	66,801.88
Trusts	52,181.36	56,769.83	33,609.51	32,832.41	32,832.41	75,341.68
General	30,301.35	4,091.14	23,853.02	583.63	739.63	10,383.47
	\$ 276,427.89	\$ 98,795.46	\$ 152,607.26	\$ 47,718.42	\$ 47,718.42	\$ 222,616.09

Independence Middle School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**Jeaga Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 3777 North Jog Road
West Palm Beach, FL 33411

Principal:
Fiscal Year 2021: Anthony Allen
During Audit: Anthony Allen

Treasurer:
Fiscal Year 2021: Shelita Andrews
During Audit: Shelita Andrews

Cash and Investments

Checking	\$ 82,769.23
Investments	
	\$ 82,769.23

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 806.44	\$0.00	\$ 491.96	\$0.00	\$0.00	\$ 314.48
Music	3,221.58	0.00	559.50	0.00	0.00	2,662.08
Classes	4,208.81	858.00	(65.00)	0.00	0.00	5,131.81
Clubs	1,818.01	0.00	0.00	0.00	0.00	1,818.01
Departments	9,083.14	29.00	790.45	0.00	0.00	8,321.69
Trusts	43,519.27	55,078.51	34,066.62	1,597.00	1,597.00	64,531.16
General	(10.00)	0.00	0.00	0.00	0.00	(10.00)
	\$ 62,647.25	\$ 55,965.51	\$ 35,843.53	\$ 1,597.00	\$ 1,597.00	\$ 82,769.23

DEPOSIT OF MONIES

Finding

The review of money collection process and sample *Monies Collected Reports* (MCRs) at the school found that:

- The yellow copies of MCRs were not available for OIG’s review during the audit. According to staff, sponsors submitted their yellow copies to the front office at year-end with the related computerized *Official Receipts* but could not be located.
- MCRs were not always completed with all the required information. Missing information included the check numbers and the date for the collection.

Recommendation

Money collections should be administered in accordance with *DOE Rules (Chapter 8 of the Department of Education’s Financial and Program Cost Accounting and Reporting for Florida Schools)*, *Internal Accounts Manual*, and District guidelines. Specifically,

- To ensure proper fiscal accountability and as required by *Bulletin #P-14051-S/CFO*, the yellow copies of *MCRs* with *Official Receipts* submitted to the School Secretary at year-end should be retained for a time-period consistent with the *District’s Record Retention Schedule*.
- To ensure proper fiscal accountability, MCRs should be completed with the needed information, including the account number, remitter’s signature, payer’s name, dollar amount, and check number when appropriate.

Management’s Response

Concur.

DOCUMENTATION FOR FUNDRAISERS

Finding

The PTO Polo Shirt fundraiser (Account #6-3300.02) did not have the required *Fundraising Application/Recap Form* and *Sales Item Inventory Report*. Also, the sponsor did not complete the required Annual eLearning Fundraiser Training during Fiscal Year 2021.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically, to ensure proper fiscal accountability, *Sales Item Inventory Reports* should be

accurately completed with all the needed information. Accurate *Sales Item Inventory Report* should assist staff in (1) reconciling sales revenues and (2) tracking items purchased/donated, given-away, or remaining in inventory. Also, to ensure fundraiser sponsors are familiar with and complying with the current fundraising procedures, they should complete the required Annual eLearning Training Course prior to conducting fundraising activities.

Management's Response

Concur.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that:

- Disbursement #7610 (for \$1,348) did not have the required *Purchase Order*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000. In addition, this transaction was supported by a "Quotation" instead of an invoice or paid receipt.
- Disbursement #7590 (for \$490.45) was to pay for AVID Class shirts. This disbursement included \$30.45 in sales tax. Sales tax should not be paid for eligible school purchases.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically,

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- Disbursements should be supported with invoices or itemized receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.
- The School District is sales tax-exempt government; it should not pay sales tax for qualified purchases.

Management's Response

Concur.

LEASING OF SCHOOL FACILITIES

Finding

Leasing charges were not collected prior to the use of facilities by lessees. Lease #1013 was for daily use of facilities from April 1 through April 23, 2021 and should have generated a total leasing revenue of \$5,808. However, as of January 28, 2022, the \$5,808 in leasing charges for this *Lease Agreement* had not been collected. We brought this to the school staff's attention during the audit fieldwork.

Recommendation

School Board Policy 7.18, requires that leasing charges “*are to be paid by check or credit card (no cash) at least forty-eight (48) hours prior to use of a facility.*” The school should collect the \$5,808 leasing charges from the lessee.

Management's Response

Concur.

John F. Kennedy Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 1901 Avenue "S"
Riviera Beach, FL 33404

Principal:
Fiscal Year 2021: Ricky Clark
During Audit: Ricky Clark

Treasurer:
Fiscal Year 2021: Linda Mathis / Vacant
During Audit: Duane Coleman

Cash and Investments

Checking	\$ 20,880.18
Investments	
	\$ 20,880.18

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 1,237.51	\$0.00	\$0.00	\$0.00	\$0.00	\$ 1,237.51
Music	500.00	928.00	290.00	0.00	0.00	1,138.00
Classes	2,867.19	81.00	1,051.39	0.00	0.00	1,896.80
Clubs	1,085.62	4,422.13	1,407.31	3,922.31	3,922.31	4,100.44
Departments	6,403.14	0.00	0.00	0.00	0.00	6,403.14
Trusts	1,797.80	6,552.34	2,952.95	569.28	569.28	5,397.19
General	1,633.28	120.10	1,046.28	0.00	0.00	707.10
	\$ 15,524.54	\$ 12,103.57	\$ 6,747.93	\$ 4,491.59	\$ 4,491.59	\$ 20,880.18

UNRESTRICTED ACCESS TO DROP-SAFE

Finding

A new bookkeeper was appointed to the school on June 1, 2021. However, as of September 14, 2021, the combination for the school's drop-safe had not been changed.

Recommendation

To ensure proper fiscal accountability and safeguard school assets, the combination to the drop-safe should be updated when there are changes in personnel who have access to the drop-safe.

Management's Response

Concur. Completed.

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample *Monies Collected Reports* (MCRs) found that:

- Two pages of the *Drop-safe Log* (page #s 14-21085 and 14-21086) were missing. The missing pages were for collection information during May 25 through June 9, 2021.
- The originals of three pages of the *Drop-safe Log* (page #s 14-21078, 14-21079, and 14-21080) were missing, although these pages had been scanned into the District's IQ System.
- The yellow copies of the MCRs, along with the computerized receipts, were turned in at year-end by sponsors to the bookkeeper instead of the school secretary.

Recommendation

Money collections should be administered in accordance with *DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools)*, *Internal Accounts Manual*, and District guidelines. Specifically,

- To ensure proper fiscal accountability and as required by *Bulletin #P 18-132 CFO*, the Document Custodian for *Drop-safe Logs* should ensure that "*Completed Drop-safe Logs along with PBS 2587 will be filed sequentially in a binder by document number and shall be retained for five years.*"
- As required by *Bulletin #P-14051-S/CFO* and *Internal Accounts Manual, Chapter 7's Record Retention Requirements*, "*Teacher/sponsors should submit their yellow copies of the MCR and computerized receipts to the School Secretary...*"

Management's Response

Concur. A new document custodian is in place to fulfil the responsibilities of the position. Also, yellow copies will be submitted to our school's confidential secretary.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the *Sales Item Inventory Report* for the Yearbook fundraiser (Account #4-6390.01) was not approved by the Principal.

Recommendation

Fundraisers should be administered in accordance with ***School Board Policy 2.16*** and related District guidelines. Specifically, The Sales Item Inventory Report should be reviewed and approved by the Principal to account for any items that were given-away free-of-charge, or missing. Accurate information on the Sales Item Inventory Report will assist staff in reconciling the sales revenue with the estimated revenue.

Management's Response

Concur. District procedures and protocols will be followed.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card transactions found that:

- As of September 14, 2021, P-Card records packages for all cardholders for March through June 2021, had not been uploaded to the ImageQuest system. We expanded our review P-Card records into Fiscal Year 2022 and found that the records packages for all cardholders for July and August 2021, also had not been scanned and uploaded to the ImageQuest system. Missing records included *Bank Statements*, *End of Cycle Checklists*, and supporting documentation for purchases.
- Based on the original paper records maintained at the school, there were eight P-Card transactions (totaling \$1,429.88) that did not have receipts to support the expenditures.

Recommendation

Disbursements should be administered in accordance with ***Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)***, and related District guidelines. Specifically,

- Cardholder should complete the monthly reconciliation of P-Card activities by the 20th of each subsequent month; and the reconciliation records, including P-Card *Monthly Bank Statements* and *End of Cycle Checklist*, should be reviewed and approved by the Principal. The P-Card Site Administrator is responsible for scanning each P-Card package and submitting it through the ImageQuest system by the 20th of the following month.
- To ensure that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

Management's Response

Concur. P-Card documentation and receipts that were unaccounted for has been recently submitted to the district. Moving forward, the school will follow protocols and procedures.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that Lease #1001 had the following exceptions:

- Leasing charges were not collected prior to the use of facilities. Facilities were used by the lessee during July 6 through July 27, 2021. However, the rental income of \$2,863.80 was not collected until August 17, 2021; 42 days after the leasehold period began.
- Leasing charges were not allocated and recorded in the respective accounts in accordance with District's guidelines. The entire rental income was recorded in Administrative Courtesy Account (#6-0200.00) instead of Utilities Account (#6-5500.00), Sales Tax Account (#6-1800.00), and Rental Account (#6-3800.00). As a result, the school under-transmitted the \$882 in District Share and \$163.80 in sales tax to the Central Office.

Recommendation

Leasing of school facilities should be administered in accordance with ***School Board Policy 7.18*** and related District guidelines. Specifically,

- ***Policy 7.18*** requires that leasing charges “*are to be paid by check or credit card (no cash) at least forty-eight (48) hours prior to the use of a facility.*”
- The Central Office's portion of rental income and sales tax should be recorded in the respective Internal Funds accounts and transmitted to the Central Office in accordance with the District's ***Approved Rate Schedule***.

John F. Kennedy Middle School
Management Letter
Year Ended June 30, 2021

Management's Response

Concur. Rental income will be collected before the use of the facilities. In addition, rental funds will be placed in the appropriate accounts in accordance with district guidelines.

**Jupiter Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 15245 North Military Trail
Jupiter, FL 33458

Principal:
Fiscal Year 2021: Lisa Hastey
During Audit: Lisa Hastey

Treasurer:
Fiscal Year 2021: Monserat DaSilva
During Audit: Monserat DaSilva

Cash and Investments

Checking	\$ 202,905.53
Investments	
	\$ 202,905.53

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 14,697.00	\$ 2,679.00	\$ 1,536.89	\$ 1,557.85	\$ 1,557.85	\$ 15,839.11
Music	69,778.69	40,124.50	44,930.13	11,234.85	11,785.14	64,422.77
Classes	8,309.18	1,281.00	3,396.50	13,016.67	13,641.62	5,568.73
Clubs	25,161.27	449.00	820.17	149.00	149.00	24,790.10
Departments	85,048.34	13,716.40	23,994.73	10,388.72	10,369.67	74,789.06
Trusts	23,247.90	36,436.21	42,694.83	1,487.29	3,010.65	15,465.92
General	2,629.56	1,076.74	4,356.01	3,034.60	355.05	2,029.84
	\$ 228,871.94	\$ 95,762.85	\$ 121,729.26	\$ 40,868.98	\$ 40,868.98	\$ 202,905.53

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The Math Coupon Book Sales (Account #5-1608.02) did not have the required *Sales Item Inventory Report*
- Although a *Sales Item Inventory Report* was prepared for the Music Academy Polo Shirts Sales (Account #2-1000.08), it was neither signed by the sponsor nor approved by the Principal.
- The *Sales Item Inventory Report* for the Campus Yearbook (Account #5-0450.01) was not completed with accurate information. The report indicated that 69 yearbooks were purchased in FY2021 while the school's purchasing records indicated 349 yearbooks were purchased. In addition, the *SIIR* was not approved by the Principal. Moreover, the agreement for yearbook purchase was signed by the sponsor, instead of the Principal.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically,

- The *Sales Item Inventory Report* should be prepared and completed with accurate information. Accurate information will assist staff in reconciling the sales revenue with the estimated revenue. Moreover, the *Sales Item Inventory Report* should be approved by the Principal to account for any items that were given-away free-of-charge, or missing.
- All contracts should be approved by the Principal as required by *School Board Policy 6.14(4)*, which states "*the School Board has delegated limited authority to ... School Principals relating to the purchase of commodities and contractual services ...*"

Management's Response

Concur. Principal and treasurer reviewed policies together. Treasurer is verbally reviewing proper procedures with each sponsor.

DOCUMENTATION OF DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card purchases found that:

- The school engaged a consultant to provide administrative assistance and small ensemble coaching for the school band. The related *School District Consultant Agreement* had a maximum amount of \$8,660.

Jupiter Middle School
Management Letter
Year Ended June 30, 2021

However, the consultant was paid a total of \$8,740, which exceeded the contract amount by \$80. In addition, the school reimbursed the consultant \$155 in liability insurance expense, which was not a reimbursable expense pursuant to the *Agreement*.

- Disbursement #15818 (for \$3,504) did not have the required Purchase Order. A preapproved *Purchase Order* is required for all purchases in excess of \$1,000.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and related District guidelines. Specifically:

- Consultant payments should be made in accordance with agreements. An addendum to the agreement should be prepared for procuring additional consultant services beyond the contract amount.
- The school should recoup the \$155 overpayment from the consultant.
- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.

Management's Response

Concur. The school should recoup the \$80 overpayment. The \$155 is not an overpayment; we understand now that the addendum should have been prepared to include the liability reimbursement. An addendum to consultant agreements will be prepared in the future should the situation arise. The Treasurer is now tracking every consultant payment, and informing sponsors when funds are depleted for particular agreements.

SAFE SCHOOLS PROGRAM

Finding

The review of records for the Safe School (Morning and Aftercare) Program found that 31 students received fee waivers based on their Free/Reduced Lunch status. However, there was no evidence maintained of their eligibility for the Free/Reduced Lunch Program. Due to the lack of complete fee waiver records, there is no assurance that all program fees were collected.

Recommendation

The money collection process for Safe School Program should be administered in accordance with the *Middle School After School Program Handbook* and related District guidelines. Fee waivers, if any, should be documented and approved by the principal.

Jupiter Middle School
Management Letter
Year Ended June 30, 2021

Management's Response

Concur. Due to Covid, all students in the school district received free lunch. The Safe Schools Director is now requiring that parents/guardians obtain letters of eligibility from cafeteria manager.

**Lake Shore Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 425 West Canal Street North
Belle Glade, FL 33430

Principal:
Fiscal Year 2021: Carl Gibbons
During Audit: Carl Gibbons

Treasurer:
Fiscal Year 2021: Mary Rolle
During Audit: Mary Rolle

Cash and Investments

Checking	\$ 16,007.14
Investments	
	\$ 16,007.14

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 5,268.42	\$0.00	\$ 2,498.00	\$0.00	\$0.00	\$ 2,770.42
Music	0.97	2.00	0.00	0.00	0.00	2.97
Classes	4,814.24	2,080.00	2,273.84	0.00	0.00	4,620.40
Clubs	1,486.31	0.00	0.00	0.00	0.00	1,486.31
Departments	3,603.58	10.00	0.00	0.00	0.00	3,613.58
Trusts	5,832.09	968.50	3,638.92	0.00	0.00	3,161.67
General	561.79	90.00	300.00	0.00	0.00	351.79
	\$ 21,567.40	\$ 3,150.50	\$ 8,710.76	\$ 0.00	\$ 0.00	\$ 16,007.14

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample *Monies Collected Reports* (MCRs) found that one page of the Drop-safe Log (#50-54479) was missing. The missing page should include the collection information from May 31, 2021 through June 4, 2021.

Recommendation

To ensure proper fiscal accountability and as required by *Bulletin #P 18-132 CFO*, the Document Custodian for *Drop-safe Logs* should ensure that “*Completed Drop-safe Logs along with PBSD 2587 will be filed sequentially in a binder by document number and shall be retained for five years.*”

Management’s Response

Concur. Working with Bookkeeper to ensure drop safe logs along with PBSD 2587 are filed sequentially in a binder by document numbers.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that Disbursement #106226 (for \$1,689) included an invoice for \$1,194. The *Purchase Order* for this invoice was not approved by the Principal until six days after the invoice date.

Recommendation

Pursuant to the District’s *Purchasing Manual* and *Internal Accounts Manual*, all Internal Funds purchases require (1) the Principal’s approval prior to the purchase; and (2) a *Purchase Order* should be issued for purchases in excess of \$1,000.

Management’s Response

Concur. Work with Bookkeeper to ensure principal’s approval prior to purchases.

**Lake Worth Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 1300 Barnett Drive
Lake Worth, FL 33461

Principal:
Fiscal Year 2021: Mike Williams
During Audit: Mike Williams

Treasurer:
Fiscal Year 2021: Kerri Rodgers
During Audit: Kerri Rodgers

Cash and Investments

Checking	\$ 22,681.92
Investments	
	\$ 22,681.92

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 6,984.69	\$0.00	\$ 473.89	\$0.00	\$0.00	\$ 6,510.80
Music	1,273.29	300.00	0.00	0.00	0.00	1,573.29
Classes	226.25	0.00	0.00	0.00	0.00	226.25
Clubs	1,977.90	15.00	171.28	0.00	0.00	1,821.62
Departments	12,782.99	1,143.00	6,655.87	1,002.00	1,002.00	7,270.12
Trusts	3,691.85	197.42	1,639.25	0.00	0.00	2,250.02
General	2,870.24	834.42	674.84	480.00	480.00	3,029.82
	\$ 29,807.21	\$ 2,489.84	\$ 9,615.13	\$ 1,482.00	\$ 1,482.00	\$ 22,681.92

DOCUMENTATION FOR FUNDRAISERS

Finding

The *Sales Item Inventory Report* for the P.E. Uniform Sales (Account #6-1900.02) reported an inventory count of 1,571 uniforms as of June 30, 2021. Based on the school's collection records, 297 uniforms were sold from July 1 through September 9, 2021, leaving an anticipated inventory of 1,274 (1,571-297) uniforms. Our examination of the physical inventory on September 9, 2021, revealed an actual inventory of 1,145 uniforms. As a result, 129 (1,274-1,145) uniforms with a sales value of \$1,290 was unaccounted for.

Recommendation

The *Sales Item Inventory Report* should be prepared and completed with accurate information for each fundraiser. Accurate information will assist staff in reconciling the sales revenue with the estimated revenue. Discrepancies between inventory on hand, estimated revenue, and actual receipts should be reviewed and resolved accordingly.

Management's Response

Concur. Conference with P.E. Department about procedures. Reminded to document each of pricings for uniforms and keeping inventory.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card purchases found that:

- Disbursement #8994 (\$150) did not have the Principal-approved *Check Requisition*.
- Two disbursements (#8998 for \$3,555.35 and #9007 for \$2,348.35) were payments for FY 20 and FY 21 yearbooks respectively. However, the related contract for each disbursement was missing.
- Supporting documents for five disbursements (#8991, #8992, #8993, #8994, and #8996, totaling \$679.72) were not defaced after payment. Supporting documentation should be defaced (stamped "PAID") after payment in order to prevent duplicate payments.
- The school did not always process payments for purchases in a timely manner. For example, a championship banner for the girls' soccer program was purchased on January 28, 2020 (for \$249.50). However, payment (Disbursement #8996) was not made until September 2020 (eight months later).

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and related District guidelines. Specifically,

- Expenditures should be adequately supported by itemized invoices/receipts. The issuance of a school check should be supported by the Principal’s approved *Check Requisition*. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.
- To avoid potential duplicated payments, supporting documentation such as receipts and invoices should be defaced (stamped “PAID”) after payments were made.
- To avoid incurring unnecessary finance charges and in compliance with *Florida Statutes §218.503 (Prompt Payment Act)*, the school should promptly process payments for all invoices.

Management’s Response

Concur. Conference with bookkeeper. Reminded of District procedures and processes.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that the school did not perform the required monthly inventories for the *School Checks* during Fiscal Year 2021. The *Checks* were inventoried during the audit on September 9, 2021.

Recommendation

The Document Custodian should account for each prenumbered document, including *School Checks*, through the use of the *Prenumbered Document Inventory Register (PBSD 0160)* to confirm the periodic inventory of the forms.

Management’s Response

Concur. Conference with Records Custodian. Document was produced on spot.

**Lantana Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 1225 West Drew Street
Lantana, FL 33462

Principal:
Fiscal Year 2021: Edward Burke
During Audit: Edward Burke

Treasurer:
Fiscal Year 2021: Leona Burgess-Dotson
During Audit: Leona Burgess-Dotson

Community School Director:
Fiscal Year 2021: Cherie Andrewson
During Audit: Cherie Andrewson

Cash and Investments

Checking	\$ 44,093.34
Investments	
	\$ 44,093.34

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 2,064.30	\$ 229.26	\$0.00	\$0.00	\$0.00	\$ 2,293.56
Music	22.68	0.00	0.00	0.00	0.00	22.68
Classes	3,913.77	100.00	(105.22)	766.00	1,047.00	3,837.99
Clubs	1,262.78	0.00	0.00	0.00	0.00	1,262.78
Departments	16,111.85	232.86	1,376.98	14.05	15.27	14,966.51
Trusts	19,000.31	23,035.96	21,346.26	3,705.03	3,697.87	20,697.17
General	4,194.41	4,014.59	7,471.41	3,181.29	2,906.23	1,012.65
	\$ 46,570.10	\$ 27,612.67	\$ 30,089.43	\$ 7,666.37	\$ 7,666.37	\$ 44,093.34

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample *Monies Collected Reports* (MCRs) found that the school secretary received and processed incoming checks for deposit. However, she did not record the deposit information in the *Drop-safe Log* and put the checks in the safe with the white copy of the MCR. Instead, the monies and white copies of the MCR were provided to the school treasurer.

Recommendation

Money collections should be administered in accordance with *DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools)*, *Internal Accounts Manual*, and District guidelines. Specifically, responsible staff should complete the *Drop-safe Log* with all the required information. The activity sponsor should complete *Section 1* of the *Log* before dropping off the collections into the safe. The treasurer and the independent staff verifier should jointly complete *Section 2* of the *Log* to confirm the treasurer's removing the deposits for processing. The staff verifier should complete *Section 3* of the *Log* after the treasurer entered the deposit information into the school's accounting system by entering the *Official Receipt* number on the *Log*.

Management's Response

Concur. Staff have been trained and updated. Money will be dropped and logged according to policy.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- Fundraising documentation was not prepared and retained for Yearbook Sales. Moreover, the sponsor did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2021.
- T-shirts for the School Shirts fundraiser (Account #7-0100.01) were purchased on July 20, 2020 (Disbursement #11927 for \$1,622.60). However, the related *Fundraising Application/Recap Form (PBSD 1053)* was not approved by the Principal until November 16, 2020.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically,

Lantana Middle School
Management Letter
Year Ended June 30, 2021

- To ensure that fundraising activities are consistent with the School Board Mission, fundraisers should be pre-approved by the Principal and documented in the *Fundraising Application/Recap Form*.
- Failure to prepare the related reports for fundraisers defeat the purpose of controls and could result in undetected loss of school assets.
- To ensure fundraiser sponsors are familiar with and complying with the current fundraising procedures, they are required to complete the Annual eLearning Training Course prior to conducting fundraising activities.

Management's Response

Concur. Fundraising applications will be completed prior to all purchases.

DOCUMENTATION FOR DISBURSEMENTS

Finding

Disbursement #12064 (for \$1,200) did not have the required *Purchase Order*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.

Recommendation

All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.

Management's Response

Concur. We will ensure district procedures will be followed in the future.

**L.C. Swain Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 5332 Lake Worth Road
Greenacres, FL 33463

Principal:
Fiscal Year 2021: James Thomas
During Audit: James Thomas

Treasurer:
Fiscal Year 2021: Regina Thomas
During Audit: Mary Aisa

Cash and Investments

Checking	\$ 74,894.14
Investments	
	\$ 74,894.14

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 9,501.82	\$0.00	(\$ 48.00)	\$0.00	\$0.00	\$ 9,549.82
Music	8,538.38	2,093.52	1,102.00	2,093.52	2,093.52	9,529.90
Classes	675.40	1,160.76	278.76	585.70	831.40	1,311.70
Clubs	6,335.54	2,778.12	4,317.40	60.00	60.00	4,796.26
Departments	41,727.12	4,178.03	10,801.06	6,783.06	6,783.06	35,104.09
Trusts	3,469.71	9,876.44	11,533.29	0.00	280.00	1,532.86
General	20,083.12	24,943.14	32,482.45	11,879.12	11,353.42	13,069.51
	\$ 90,331.09	\$ 45,030.01	\$ 60,466.96	\$ 21,401.40	\$ 21,401.40	\$ 74,894.14

**PRENUMBERED DOCUMENTS
[REPEAT FINDING]**

Finding

The review of controls in prenumbered documents found that the *Prenumbered Document Inventory Register (PBSD 0160)* was not prepared for *School Checks*.

Recommendation

To ensure proper fiscal accountabilities and as required by *Chapter 27 of the Internal Accounts Manual*, prenumbered documents should be periodically inventoried in accordance with the Inventory Schedule, and the inventory-checks should be documented on the *Prenumbered Document Inventory Register (PBSD 0160)* accordingly.

Management's Response

Concur. Prenumbered documents will be inventoried monthly.

**Loggers' Run Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 11584 West Palmetto Park Road
Boca Raton, FL 33428

Principal:
Fiscal Year 2021: Krista Rogers
During Audit: Krista Rogers

Treasurer:
Fiscal Year 2021: Mary Terese Ott
During Audit: Mary Terese Ott

Cash and Investments

Checking	\$ 228,852.54
Investments	
	\$ 228,852.54

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 9,465.02	\$0.00	\$ 497.35	\$0.00	\$0.00	\$ 8,967.67
Music	30,553.07	9,710.00	13,621.33	3,453.19	3,453.19	26,641.74
Classes	812.50	100.00	300.67	0.00	0.00	611.83
Clubs	21,484.33	4,632.05	8,480.24	2,588.90	2,363.90	17,861.14
Departments	92,969.56	4,397.40	14,324.20	10,483.84	13,740.50	79,786.10
Trusts	92,904.60	17,362.28	34,923.78	0.00	225.00	75,118.10
General	32,945.29	1,056.09	17,392.08	3,256.66	0.00	19,865.96
	\$ 281,134.37	\$ 37,257.82	\$ 89,539.65	\$ 19,782.59	\$ 19,782.59	\$ 228,852.54

SAFE SCHOOLS

Finding

The review of records for the Safe School (Aftercare) Program found that three students received fee waivers during the School Year. However, these fee waivers were not approved by the Principal. Instead, the director noted these fee waivers on the summary list of students.

Recommendation

Fee waivers should be adequately documented and approved by the Principal.

Management's Response

Concur.

PRENUMBERED DOCUMENTS

Finding

The review of controls in prenumbered documents found the school did not properly maintain the *Prenumbered Document Inventory Registers (PBSD 0160)*. *School Checks* in Fiscal Year 2021 was not completed from October 2020 through June 2021, to confirm monthly inventory-checks were performed as required by the *Internal Accounts Manual*

Recommendation

To ensure proper fiscal accountability and as required by *Chapter 27 of the Internal Accounts Manual*, the Document Custodian should account for each prenumbered document, including School Checks and Prenumbered Receipts, *through the use of the Prenumbered Document Inventory Register (PBSD 0160)*. Periodic inventory check of the forms should be performed by the custodian.

Management's Response

Concur.

Okeehelée Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021
(Revised January 25, 2022)

Address: 2200 Pinehurst Drive
Greenacres, FL 33463

Principal:
Fiscal Year 2021: Elizabeth Morales
During Audit: Elizabeth Morales

Treasurer:
Fiscal Year 2021: Mery Marrasquin
During Audit: Mery Marrasquin

Cash and Investments

Checking	\$ 142,196.82
Investments	
	\$ 142,196.82

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 5,810.91	\$ 173.56	(\$ 48.00)	\$0.00	\$0.00	\$ 6,032.47
Music	4,184.64	1,852.50	3,314.10	0.00	0.00	2,723.04
Classes	9,763.62	818.99	1,631.67	20.08	20.08	8,950.94
Clubs	12,236.61	60.00	2,825.43	0.00	60.00	9,411.18
Departments	56,196.96	6,085.20	7,013.73	1,405.00	1,345.00	55,328.43
Trusts	29,285.40	8,511.85	11,678.23	0.00	0.00	26,119.02
General	35,813.38	26,302.59	28,484.23	10,086.42	10,086.42	33,631.74
	\$ 153,291.52	\$ 43,804.69	\$ 54,899.39	\$ 11,511.50	\$ 11,511.50	\$ 142,196.82

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the Yearbook sales (Account #5-0450.00) did not have the required *Sales Item Inventory Report*.

Recommendation

To ensure proper fiscal accountability, the *Sales Item Inventory Report* should be accurately completed with all needed information. Accurate *Sales Item Inventory Report* should assist staff in (1) reconciling sales revenues and (2) tracking of items purchased, given away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be examined and resolved accordingly.

Management's Response

Concur. We have reviewed the procedures with the sponsor so that this does not happen again.

**Omni Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 5775 Jog Road
Boca Raton, FL 33496

Principal:
Fiscal Year 2021: Nikkia DeLuz
During Audit: Nikkia DeLuz

Treasurer:
Fiscal Year 2021: Mirtha Valencia
During Audit: Mirtha Valencia

Cash and Investments

Checking	\$ 77,854.89
Investments	
	\$ 77,854.89

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 12,097.51	\$0.00	\$ 2,080.10	\$0.00	\$0.00	\$ 10,017.41
Music	5,275.44	7,022.92	734.46	2,525.00	2,525.00	11,563.90
Classes	1,273.15	0.00	0.00	0.00	523.15	750.00
Clubs	9,870.64	220.00	605.00	0.00	63.56	9,422.08
Departments	28,426.40	8,074.73	12,622.38	40.20	1,109.24	22,809.71
Trusts	13,585.69	6,304.04	8,856.35	60.00	0.08	11,093.30
General	15,201.92	261.07	4,860.33	1,595.83	0.00	12,198.49
	\$ 85,730.75	\$ 21,882.76	\$ 29,758.62	\$ 4,221.03	\$ 4,221.03	\$ 77,854.89

Omni Middle School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

Osceola Creek Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 6775 180th Avenue North
Loxahatchee, FL 33470

Principal:
Fiscal Year 2021: Brian McClellan
During Audit: Brian McClellan

Treasurer:
Fiscal Year 2021: Celine Harrison
During Audit: Celine Harrison

Cash and Investments

Checking	\$ 134,906.24
Investments	
	\$ 134,906.24

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 8,541.26	\$0.00	\$0.00	\$0.00	\$0.00	\$ 8,541.26
Music	7,571.67	2,457.31	1,251.65	518.01	518.01	8,777.33
Classes	\$0.00	0.00	0.00	0.00	0.00	0.00
Clubs	15,449.70	229.16	1,963.64	0.00	467.76	13,247.46
Departments	28,043.81	2,203.51	7,005.28	3,797.48	3,797.48	23,242.04
Trusts	52,053.62	19,688.65	28,168.21	4,373.96	4,374.16	43,573.86
General	43,769.35	9,862.85	16,575.87	4,776.23	4,308.27	37,524.29
	\$ 155,429.41	\$ 34,441.48	\$ 54,964.65	\$ 13,465.68	\$ 13,465.68	\$ 134,906.24

Osceola Creek Middle School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**Palm Springs Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 1560 Kirk Road
Palm Springs, FL 33461

Principal:
Fiscal Year 2021: Sandra Jinks
During Audit: Pamela McDonnough

Treasurer:
Fiscal Year 2021: Donna Whiteside
During Audit: Donna Whiteside

Community School Director:
Fiscal Year 2021: Sean Ashworth
During Audit: Sean Ashworth

Cash and Investments

Checking	\$ 130,413.19
Investments	
	\$ 130,413.19

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 9,749.86	\$ 0.00	\$ (220.87)	\$ 0.00	\$ 0.00	\$ 9,970.73
Music	17,944.99	8,209.27	6,797.82	7,795.86	7,705.86	19,446.44
Classes	3,860.77	568.13	0.00	0.00	1,859.11	2,569.79
Clubs	6,696.13	471.37	1,565.37	159.17	316.00	5,445.30
Departments	42,627.37	2,407.53	6,296.72	529.42	529.42	38,738.18
Trusts	41,559.90	18,699.36	21,189.34	1,200.00	1,200.00	39,069.92
General	32,261.62	17,000.49	36,015.22	7,000.03	5,074.09	15,172.83
	\$ 154,700.64	\$ 47,356.15	\$ 71,643.60	\$ 16,684.48	\$ 16,684.48	\$ 130,413.19

Palm Springs Middle School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**Polo Park Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 11901 Lake Worth Road
Lake Worth, FL 33467

Principal:
Fiscal Year 2021: Michael Aronson
During Audit: Michael Aronson

Treasurer:
Fiscal Year 2021: Romulo Llerena
During Audit: Romulo Llerena

Cash and Investments

Checking	\$ 188,324.11
Investments	
	\$ 188,324.11

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 11,765.56	\$ 212.00	\$ 188.00	\$0.00	\$0.00	\$ 11,789.56
Music	1,390.26	0.00	447.45	0.00	0.00	942.81
Classes	1,746.66	175.01	92.49	175.01	175.01	1,829.18
Clubs	14,983.94	7,747.38	5,937.47	891.32	891.32	16,793.85
Departments	65,000.90	5,808.21	14,773.85	2,902.20	6,151.53	52,785.93
Trusts	65,114.70	184,455.51	140,865.97	9,000.00	18,000.00	99,704.24
General	9,969.27	498.04	18,238.10	14,666.23	2,416.90	4,478.54
	\$ 169,971.29	\$ 198,896.15	\$ 180,543.33	\$ 27,634.76	\$ 27,634.76	\$ 188,324.11

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample *Monies Collected Reports* (MCRs) found that:

- MCRs were not always completed with all the required information. For example, the sponsor for two collections in checks totaling \$6,688 (MCR #859-3 for \$2,464 and #872-6 for \$4,224) did not identify the payments as checks or list the check numbers on the MCRs.
- The school's *2021 End-of-Year Checkout List* mistakenly directed staff to submit all the yellow copies of MCRs to the school treasurer.

Recommendation

Money collections should be administered in accordance with *DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools)*, *Internal Accounts Manual*, and District guidelines. Specifically,

- Monies collected should be supported by MCRs with all the required information, including the account number, remitter's signature, payer's name, dollar amount, and check number when appropriate.
- As required by *Bulletin #P-14051-S/CFO* and *Internal Accounts Manual, Chapter 7's Record Retention Requirements*, at the year-end, "*Teacher/sponsors should submit their yellow copies of the MCR and computerized receipts to the School Secretary...*"

Management's Response

Concur. Staff will be reminded that Monies collected should be supported by MCRs with all the required information, including the account number, remitter's signature, payer's name, dollar amount, and check number when appropriate.

SAFE SCHOOL PROGRAM

Finding

The review of records for the Safe School Program found that:

- All the *Student Registration Forms* were collected electronically and staff no longer have access to the information.
- *Attendance Rosters* for the months of August 2020 through January 2021 for this program were missing.

- Six students receiving fee waivers based on their Free/Reduced Lunch (FRL) status, but did not have evidence of their eligibility for the FRL Program.

Due to the incomplete records, we were unable to determine whether all fees collected were properly accounted for.

Recommendation

Safe School Program should be administered in accordance with *Middle School Afterschool Directors' Handbook* and other District's guidelines. Specifically, to ensure the safety of our students, all records, including *Student Registrations, Attendance,* and fee waiver eligibility documentation, should be retained for a time period consistent with the District's *Record Retention Schedule*.

Management's Response

Concur. A new Director has been put in place and he is aware that we need attendance rosters each month and evidence of FRL before fees can be waived.

PRENUMBERED DOCUMENTS

Finding

The review of controls in prenumbered documents found that the school did not maintain the *Prenumbered Document Inventory Registers (PBSD 0160)* for *School Checks* and *Classroom Receipts* during Fiscal Year 2021.

Recommendation

To ensure proper fiscal accountability and as required by Chapter 27 of the Internal Accounts Manual, the Document Custodian should account for each prenumbered document, including *School Checks* and *Classroom Receipts* through the use of the *Prenumbered Document Inventory Register (PBSD 0160)*. Periodic inventory check of the prenumbered documents should be performed by the custodian and documented on the *PBSD 0160* Form.

Management's Response

Concur. This will be corrected on the form.

**Roosevelt Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 1900 North Australian Avenue
West Palm Beach, FL 33407

Principal:
Fiscal Year 2021: Jeremiah Stewart
During Audit: Jeremiah Stewart

Treasurer:
Fiscal Year 2021: Shameka Salters
During Audit: Shameka Salters

Cash and Investments

Checking	\$ 72,189.81
Investments	
	\$ 72,189.81
	\$ 72,189.81

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 12,454.54	\$0.00	(\$ 52.81)	\$ 2,023.86	\$ 2,023.86	\$ 12,507.35
Music	2,487.96	160.00	769.92	0.00	0.00	1,878.04
Classes	4,061.30	0.00	(272.00)	0.00	0.00	4,333.30
Clubs	10,782.44	1,640.00	2,804.10	381.52	381.52	9,618.34
Departments	22,175.95	1,100.00	706.35	0.00	5,000.00	17,569.60
Trusts	34,609.36	10,961.05	20,665.98	3,279.02	3,294.40	24,889.05
General	4,187.39	2,529.56	10,338.20	5,640.38	625.00	1,394.13
	\$ 90,758.94	\$ 16,390.61	\$ 34,959.74	\$ 11,324.78	\$ 11,324.78	\$ 72,189.81

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation found that the Yearbook Fundraiser (Account #5-0450.00) had the following exceptions:

- The sponsor did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2021.
- Although total sales revenue recorded on the *Sales Item Inventory Report* agreed with the deposit records, the *Report* understated the quantities of yearbooks purchased and ending inventory by 30 copies..

Recommendation

Fundraisers should be administered in accordance with School Board Policy 2.16 and related District guidelines. Specifically,

- To ensure fundraiser sponsors are familiar with and complying with the current fundraising procedures, they should complete the required Annual eLearning Training Course prior to conducting fundraising activities.
- The *Sales Item Inventory Report* should be prepared and completed with accurate information for each fundraiser. Accurate information will assist staff in reconciling the sales revenue with the estimated revenue.

Management's Response

Concur. After meeting with the sponsor, he was reminded that any fundraiser request must have the required training certificate attached prior to the principal approvals. Each item distributed must be logged in and accounted for, a log must be kept and must have a weekly inventory review with the treasurer and assistant principal over fundraising.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facilities leasing found that Lease Agreement #1004 had the following exceptions:

- The agreement was created and approved by the Principal two days after the leasehold periods had begun.
- Payment for Lease #1004 was collected one day after the use of the facilities.

Recommendation

Leasing of school facilities should be administered in accordance with **School Board Policy 7.18** and related District guidelines. Specifically,

- To protect the best interest of the School District and ensure *Lease Agreements* are legally enforceable, they should be executed with all the required signatures prior to the use of facilities by lessees. A new *Lease Agreement* or an addendum to the existing *Agreement* should be executed in order to incorporate the additional use of facilities by the lessee.
- As required by **School Board Policy 7.18**, “*fees are to be paid by check or credit card at least forty-eight (48) hours prior to use of a facility.*”

Management’s Response

Concur. It was explained to the Lease coordinator that she must ensure that all payments and signatures are collected no later than 2 days prior to the event.

**Tradewinds Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 5090 South Haverhill Road
Greenacres, FL 33463

Principal:
Fiscal Year 2021: Rebecca Subin
During Audit: Tameka Robinson

Treasurer:
Fiscal Year 2021: Lorraine Baker
During Audit: Lorraine Baker

Cash and Investments

Checking	\$ 40,659.32
Investments	
	\$ 40,659.32

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 5,666.10	\$0.00	(\$ 112.00)	\$0.00	\$0.00	\$ 5,778.10
Music	5,469.61	4,535.00	4,837.13	465.00	465.00	5,167.48
Classes	9,426.26	0.00	3,194.08	0.00	0.00	6,232.18
Clubs	5,116.93	847.39	638.00	347.45	347.45	5,326.32
Departments	8,519.00	41.39	161.57	0.00	0.00	8,398.82
Trusts	10,852.16	4,806.63	9,751.83	0.00	0.00	5,906.96
General	5,986.00	505.07	2,641.61	0.00	0.00	3,849.46
	\$ 51,036.06	\$ 10,735.48	\$ 21,112.22	\$ 812.45	\$ 812.45	\$ 40,659.32

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the NJHS Pure-Vida Bracelets Sales (Account #4-3700.02) had a total sales revenue of \$150, which was deposited into the Internal Funds during June 2021. The school purchased 200 bracelets for resale at \$6 each and 148 bracelets remained in inventory during the audit. This fundraiser should have generated a total estimated revenue of \$312 (\$6 x 52). As a result, \$162 (or 52%) in estimated revenue was unaccounted for.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and the related District guidelines. Specifically,

- A *Sales Item Inventory Report* should be properly prepared and completed with accurate information for each fundraiser and be approved by the principal. Online sales should include vendor reports that provide total sales and profit information.
- Significant discrepancy between the estimated revenue and actual collection should be investigated and resolved accordingly.

Management's Response

Concur. Principal will remind staff members to complete the yearly Mandatory Internal Accounts training.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card purchases found that:

- Disbursement #9214 (for \$420) was for payment to a consultant for providing Brass lessons for band students. However, the *Consultant Agreement* was not signed by the consultant.
- A May 6, 2021, P-Card purchase for \$1,208.87 exceeded the \$1,000 per vendor per day limit, but did not have the prior approval from Purchasing Department.
- Disbursement #9160 (for \$342.34) included \$22.40 in sales tax reimbursement to an employee for a tax-exempt qualified purchase.
- A \$459 P-card transaction and Reimbursement #9161 (for \$123.88) to an employee were for purchases of office supplies and Chef Knives for the school's Pre-Culinary Arts program, respectively. However, the items were shipped to the staffs' home addresses instead of the school.

- Two checks (#9222 and #9226) could not be located. There were no disbursement records for these checks nor defaced and retained for reference.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically,

- To fully comply with *Section 8 of the Agreement* and *Florida Statutes §1012.465 (Jessica Lunsford Act)*, all consultant background and clearance checks must be conducted and cleared prior to performing services and having contact with students at the school. The *School District Consultant Agreement (PBSD 1420)* should be properly executed for all consultants with dated signatures. This will ensure all consultants are properly cleared before they have direct contact with students. Furthermore, consultant payments should be made in accordance with agreements. An addendum to the agreement should be prepared for procuring additional consultant services beyond the contract amount.
- P-Card purchases in excess of \$1,000 require prior approval of Purchasing Department.
- The School District is sales tax-exempt government; it should not pay sales tax for qualified purchases.
- To safeguard the school's assets, school purchases should be directly delivered to the school.
- To ensure assets are adequately protected, all skipped and voided checks must be defaced (signature block removed), listed on the *Prenumbered Document Inventory Register (PBSD 0160)*, and retained for inspection.

Management's Response

Concur. The principal will require staff members with a P-Card to watch the P-Card Protocols video annually.

PRENUMBERED DOCUMENTS

Finding

The review of controls in prenumbered documents found that the school had neither assigned a document custodian nor maintained a *Prenumbered Document Inventory Register (PBSD 0160)* for *Classroom Receipts*. Furthermore, the school did not perform periodic inventory of *School Checks*.

Recommendation

To ensure proper fiscal controls and accountability, and as required by *Chapter 27 of the Internal Accounts Manual*, a document custodian should be assigned for all prenumbered documents and recorded on the *Document Custodian Assignment Register (PBSD 0163)*; and each assigned document custodian

Tradewinds Middle School
Management Letter
Year Ended June 30, 2021

shall use the *Prenumbered Document Inventory Register* (PBSD 0160) to perform the periodic inventory of the prenumbered forms.

Management's Response

Concur. The school's Data Processor has been designated as the Document Custodian.

LEASING OF SCHOOL FACILITIES

Finding

The Tririga System indicated the school had three leasing arrangements during the year. However, the school did not maintain any of the hard copies of the executed *Lease Agreements*.

Recommendation

To ensure *Lease Agreements* are legally enforceable, they should be properly executed with all the required signatures, prior to the use of facilities by lessees. The school should also maintain a hard copy of the executed *Lease Agreement* for future reference, in addition to recording leasing activities in the Tririga System.

Management's Response

Concur. The administrative liaison for leases will enter all leases in the Tririga System and keep a hard copy. The current administrator was not responsible for leases during the time period.

Additional Comments

The items addressed in the audit occurred before my effective start date.

Watson B. Duncan Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 5150 117th Court North
Palm Beach Gardens, FL 33418

Principal:
Fiscal Year 2021: Phillip D'Amico
During Audit: Phillip D'Amico

Treasurer:
Fiscal Year 2021: Nicole Hickman
During Audit: Nicole Hickman

Cash and Investments

Checking	\$ 155,704.75
Investments	
	\$ 155,704.75

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 6,149.27	\$0.00	\$ 787.07	\$0.00	\$0.00	\$ 5,362.20
Music	9,618.23	4,716.46	11,321.23	1,264.95	1,090.98	3,187.43
Classes	18,191.64	0.00	462.77	0.00	13,033.89	4,694.98
Clubs	13,968.64	3,824.86	8,061.39	2,666.50	30.50	12,368.11
Departments	102,665.38	12,214.11	37,440.21	1,671.74	4,113.76	74,997.26
Trusts	25,215.58	58,087.74	29,740.88	3,172.49	3,540.44	53,194.49
General	842.59	89.64	12,065.84	13,033.90	0.01	1,900.28
	\$ 176,651.33	\$ 78,932.81	\$ 99,879.39	\$ 21,809.58	\$ 21,809.58	\$ 155,704.75

DOCUMENTATION FOR FUNDRAISERS

Finding

The *Sales Item Inventory Report* (SIIR) for the Math Department. Calculator Sales (Account #5-1600.01) was not completed with accurate information. The SIIR indicated an ending inventory of 25 calculators. However, based on the school's accounting records and our observation of inventory on September 21, 2021, the total quantity should have been 46 as of June 30, 2021.

Recommendation

To ensure proper fiscal accountability, *Sales Item Inventory Report* should be completed with all the accurate information. Accurate Sales Item Inventory Report should assist staff in (1) reconciling sales revenues and (2) tracking items purchased, given-away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be reviewed and resolved accordingly.

Management's Response

Concur. Check that the sponsor has confirmed inventory and it matches with purchases.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card purchases found that:

- Three disbursements totaling \$4,567.80 (#16174 for \$1,008, #16198 for \$2,380, and #16209 for \$1,179.80) did not have the required *Purchase Orders*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000. Additionally, the *Purchase Order* for Disbursement #16218 (for \$2,100) was not prepared by the sponsor and approved by the Principal until four days after the invoice date.
- Disbursement #16275 (for \$1,912.50) was a deposit for a mural painting. The expense was not supported by an invoice. Instead, it was supported by an estimate totaling \$3,825. Moreover, the purchase exceeded the \$1,000 *Purchase Order* threshold, but did not have the required *Purchase Order*.
- Disbursement #16232 (for \$78.81) was a reimbursement to an employee that included a \$66.93 payment that was not supported by an itemized invoice or receipt. Instead, it was supported by a copy of the employee's online order information screen-print, which indicated only the dollar amount, without any details of the purchases.
- Disbursement #16328 (for \$3,958.28) was not supported by itemized invoice. Instead, the payment was supported by a vendors' account statement which did not contain the details of the purchase. Moreover,

the related Yearbook printing contract for this disbursement was signed by the sponsor instead of the principal.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and related District guidelines. Specifically,

- *Purchase Orders* should be prepared and pre-approved by the principal for purchases in excess of \$1,000. This is to confirm the availability of funds for payment, as required by the *Internal Accounts Manual, Chapter 8 (Cash Disbursements and Checks)*.
- To ensure that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.
- All contracts should be approved by the Principal as required by *School Board Policy 6.14(4)*, which states “*the School Board has delegated limited authority to ... School Principals relating to the purchase of commodities and contractual services ...*” and “*No person, unless specifically authorized to purchase commodities or contractual services under School Board policies, may make any purchase or enter into any contract involving the use of school or School District funds.*”

Management’s Response

Concur. Closer attention will be paid to receipts for itemization. Also a new PO system has been implemented to confirm existence of a PO.

SAFE SCHOOL PROGRAM

Finding

The review of Safe School Program records found that:

- The school did not maintain a payment history for each student to account for fees collected from the Safe School Program.
- *Registration Forms* for three students were missing, although they were listed on attendance records.
- Two students receiving fee waivers did not have evidence of their eligibility for the Free/Reduced Lunch Program.

Due to the lack of fee collection records for students, there is no assurance that all program fees were properly accounted for.

Recommendation

All transactions for the Safe School Program should be administered in accordance with the District's guidelines. Specifically, all records, including Registration Forms, student attendance, and Records of Payment Forms should be retained for a time period consistent with District's Record Retention Schedule.

Management's Response

Concur. The new aftercare director has been made aware and will make efforts to correct the issues.

PRENUMBERED DOCUMENTS

Finding

The review of controls in prenumbered documents found that the school did not maintain the *Prenumbered Document Inventory Registers (PBSD 0160)* for *SACC Receipts* which were used in the Safe Schools Afterschool Program.

Recommendation

To ensure proper fiscal accountability and as required by Chapter 27 of the Internal Accounts Manual, the Document Custodian should account for each prenumbered document, including *SACC Receipts*, through the use of the Prenumbered Document Inventory Register (PBSD 0160) to confirm the periodic inventory of the forms.

Management's Response

Concur. The documents have been located and are now being controlled.

LEASING OF SCHOOL FACILITIES

Finding

The review of facility leasing found that *Lease Agreement* #1002 was not signed by the lessee and approved by the Principal until five days after leasehold period begun. Also, payment was collected seven days late.

Recommendation

Leasing of School Facilities should be administered in accordance with *School Board Policy 7.18* and related District guidelines. Specifically,

- To ensure Lease Agreements are legally enforceable, they should be properly executed with all the required signatures, prior to the use of facilities by lessees.

Watson B. Duncan Middle School
Management Letter
Year Ended June 30, 2021

- ***School Board Policy 7.18***, requires that leasing charges “*are to be paid by check or credit card (no cash) at least forty-eight (48) hours **prior to** the use of a facility.*”

Management’s Response

Concur. Lease coordinator will try to get the documentation to the district more timely.

**Wellington Landings Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 1100 Aero Club Drive
Wellington, FL 33414

Principal:
Fiscal Year 2021: Blake Bennett / Lindsay Ingersoll
During Audit: Lindsay Ingersoll

Treasurer:
Fiscal Year 2021: Capella Flaherty
During Audit: Julie Hausmann

Cash and Investments

Checking	\$ 141,675.11
Investments	
	\$ 141,675.11

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 10,233.22	\$ 319.91	\$ 1,823.76	\$0.00	\$0.00	\$ 8,729.37
Music	23,782.67	2,031.32	10,342.08	0.00	0.00	15,471.91
Classes	4,431.39	1,419.20	1,688.00	0.00	0.00	4,162.59
Clubs	11,032.72	1,689.53	2,512.17	0.00	0.00	10,210.08
Departments	66,097.76	22,757.94	16,312.06	384.55	6,512.27	66,415.92
Trusts	32,204.35	93,296.62	88,878.58	24,922.38	25,037.84	36,506.93
General	2.92	2,936.19	9,003.98	6,243.18	0.00	178.31
	\$ 147,785.03	\$ 124,450.71	\$ 130,560.63	\$ 31,550.11	\$ 31,550.11	\$ 141,675.11

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The Yearbooks Sales (Account #5-0450.00) had the following noncompliances:
 - This fundraiser did not have the required *Fundraising Application/Recap Form* and *Sales Item Inventory Report*.
 - The financials for the Campus Yearbook were recorded in the main account (Account #5-0450.00), instead of a decimalized account for sales.
 - The Yearbook Purchase Agreement was signed by the sponsor in lieu of the Principal.
 - The school purchased 500 copies of the yearbook for sale. According to the school's accounting records and the vendor's sales records, a total of 367 yearbooks were sold: 77 copies were sold on campus and 290 were sold via the vendor's website. During the audit, we observed 43 copies of the yearbook remained in inventory. Consequently, 90 (500 – 367 – 43) yearbooks, with a resale value of \$4,500 (\$50 x 90), were unaccounted for.
- Although the *Sales Item Inventory Report* for the PTO Coupon Book Sales (Account #6-3300.29) was prepared by the sponsor and approved by the principal, none of the fundraiser information was recorded on the *Report*. Missing information included quantities of items purchased, sold, selling prices and revenues.

Recommendation

Fundraisers should be administered in accordance with School Board Policy 2.16 and the related District guidelines. Specifically,

- All contracts should be approved by the Principal as required by **School Board Policy 6.14(4)**, which states “*the School Board has delegated limited authority to ... School Principals relating to the purchase of commodities and contractual services ...*” and “*No person, unless specifically authorized to purchase commodities or contractual services under School Board policies, may make any purchase or enter into any contract involving the use of school or School District funds.*”
- To assist the school in evaluating and monitoring the performance of individual fundraisers, a separate decimalized account should be established for each fundraiser. The fundraiser account should include all the needed and accurate financial information.
- The *Sales Item Inventory Report* should be prepared and completed with accurate information for each fundraiser. Accurate *Sales Item Inventory Report* should assist staff in (1) reconciling sales revenues and (2) tracking of items purchased, given away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be reviewed and resolved accordingly.

Management's Response

Concur. In the future, any unsold yearbooks will be stored in a secure location. A decimalized account will be created for yearbook sales and will have a Sales Item Inventory Report.

DOCUMENTATION FOR DISBURSEMENTS

Finding

Disbursements #16369 (for \$4,070) included one invoice (for \$3,713.60) that did not have the required *Purchase Order*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000. Furthermore, the *Purchase Orders* for two disbursements totaling \$5,487.34 (#16382 for \$2,228.54 and #16510 for \$3,258.80) were not approved by the Principal until one to five days after the invoice dates, respectively.

Recommendation

All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.

Management's Response

Concur. Purchase Order will be signed and approved prior to ordering.

SAFE SCHOOL PROGRAM

Finding

The review of records for the Safe School (Morning and Aftercare) Program found that six students did not have the required *Registration Form*. In addition, 25 students receiving fee waivers did not have evidence of their eligibility for the Free/Reduced Lunch Program. Due to the lack of complete fee waiver records, there is no assurance that all program fees were collected.

Recommendation

To ensure the safety of our students, *Registration Forms* for students in the Safe School Program should be completed with the needed information, including any Free/Reduced Lunch eligibility, and be signed by their parents/guardians.

Management's Response

According to the SY21 Afterschool manual there was no requirement for a verification letter for registration. That was added in the SY22 manual. All six registration forms have been located.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents revealed that:

- The school did not maintain a *Prenumbered Document Inventory Register* for *Classroom Receipt Books*, although receipts were used during the year.
- Although the school maintained a *Prenumbered Document Inventory Register* (PBSD 0160) for *School Checks*, the document custodian did not complete the *Inventory Verified and Initialed by*” column indicating that inventory verifications of *School Checks* were performed monthly.

Recommendation

To ensure proper fiscal accountability and as required by *Chapter 27 of the Internal Accounts Manual*, the document custodian should inventory-check all prenumbered forms periodically according to the schedule detailed in the *Document Custodian Assignment Register* (PBSD1663) and record the results on the *Prenumbered Document Inventory Register* (PBSD 0160).

Management’s Response

Concur. Records custodian will ensure all pre-numbered forms are inventoried and documented.

Additional Comments

I will be meeting with all parties involved to review corrective actions on January 24, 2022.

Western Pines Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 5949 140 Avenue North
 Royal Palm Beach, FL 33411

Principal:
 Fiscal Year 2021: Robert Hatcher
 During Audit: Robert Hatcher

Treasurer:
 Fiscal Year 2021: Tammi LeBlanc
 During Audit: Tammi LeBlanc

Cash and Investments

Checking	\$ 184,579.05
Investments	
	\$ 184,579.05

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 8,677.72	\$ 90.00	\$0.00	\$ 90.00	\$ 90.00	\$ 8,767.72
Music	6,305.01	1,070.00	1,888.44	510.00	510.00	5,486.57
Classes	3,104.22	22.50	194.22	22.50	172.50	2,782.50
Clubs	11,932.26	799.38	1,306.24	38.38	38.38	11,425.40
Departments	85,912.03	10,577.85	18,407.62	6,520.10	5,979.10	78,623.26
Trusts	53,764.76	9,609.77	12,603.20	514.00	500.00	50,785.33
General	33,054.37	2,598.37	8,539.47	4,169.77	4,574.77	26,708.27
	\$ 202,750.37	\$ 24,767.87	\$ 42,939.19	\$ 11,864.75	\$ 11,864.75	\$ 184,579.05

DOCUMENTATION FOR DEPOSITS

Finding

The review of sample *Monies Collected Reports* (MCRs) and money collection process at the school revealed that the *Drop-safe Logs* were not always completed with the required information. Specifically:

- *Section 2* of the *Drop Safe Log* was not always signed by two persons as required. For example, some pages were signed only by the school treasurer, and some were signed only by the verifier. It was not clear if two persons were present when the collections were removed from the safe for processing.
- *Section 3* of one page of the *Drop-safe Log* (#20-24459) was not signed by an independent staff verifier to confirm that the collections had been recorded in the General Ledger by the treasurer.

Recommendation

Money collections should be administered in accordance with *DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools)*, *Internal Accounts Manual*, and District guidelines. Specifically, Responsible staff should complete the *Drop-safe Log* with all the required information. The activity sponsor should complete Section 1 of the *Log* before dropping off the collections into the safe. The treasurer and the independent staff verifier should jointly complete Section 2 of the *Log* to confirm the treasurer removing the deposits for processing. Lastly, the staff verifier should complete Section 3 of the *Log* after the treasurer entered the deposit information into the school's accounting system.

Management's Response

Concur. We concur with the findings and will implement the districts recommendations ASAP.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The Campus Yearbook Sales (Account #5-0450.00) had the following exceptions:
 - The financials for both Fiscal Year 2020 and Fiscal Year 2021 Yearbook Sales were recorded in a single account (#5-0450.00), instead of two separate decimalized accounts. Moreover, the fundraiser sponsor did not complete the required Annual eLearning Fundraiser Training Course for Fiscal Year 2021.
 - The sponsor prepared the *Sales Item Inventory Report* (SIIR) but did not include all the required information. Missing information included the quantities of items purchased, remaining inventory, and giveaway items.

Western Pines Middle School
Management Letter
Year Ended June 30, 2021

- Disbursement #14985 (for \$4,122.48) for payment of fundraiser resale items did not have itemized invoice. Instead, it was supported by a vendor's account statement which did not contain the details of the purchases.
- However, due to the lack of purchasing records, we were unable to determine if all the sales revenues were accounted for. This fundraiser reported a net loss of \$869.48 in the general ledger.
- The *Sales Item Inventory Report* for the Pre-Medical Scrubs (Account #5-9972.02) did not accurately reflect the beginning inventories, quantities of items purchased, sold, and selling price.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and the related District guidelines. Specifically,

- *Sales Item Inventory Reports* should be completed accurately with all the required information. Accurate information on Sales Item Inventory Reports should assist staff in (1) reconciling sales revenues and (2) tracking items purchased, given-away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be investigated and resolved accordingly.
- To ensure fundraiser sponsors have the knowledge of and will be complying with the updated fundraising procedures, they should complete the required Annual eLearning Fundraiser Training Course annually prior to conducting fundraising activity.

Management's Response

Concur. We concur with the findings and will implement the districts recommendations ASAP.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card purchases found that:

- Disbursement #15033 (for \$1,092.59) was to pay for Musical Instruments and Accessories. However, the purchase was supported by a Quote, instead of an invoice.
- The *Purchase Order* for Disbursement #15045 (for \$1,260) did not have the date of the principal's signature to evidence preapproval of the purchase.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and related District guidelines. Specifically,

- Disbursements and P-Card purchases should be adequately documented and supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.
- A *Purchase Order* preapproved by the Principal should be issued for all purchases in excess of \$1,000. This will help ensure that the purchase is appropriate and properly funded.

Management's Response

Concur. We concur with the findings and will implement the districts recommendations ASAP.

SAFE SCHOOLS PROGRAM

Finding

The review of records for the Safe Schools (Aftercare) Program found that:

- The school did not maintain *Record of Payment Forms* to account for fees collected from the Safe Schools Program. The school maintained student attendance sheets for the Morning Care Program, but no attendance records were maintained for the Afterschool Program. Moreover, the student attendance sheets for the Morning Care Program were not dated and included non-Morning Care Program students. Due to the lack of complete records, we were unable to determine whether all fees collected were properly accounted for.
- Safe Schools related fees were not transmitted to the Central Office monthly. Fees were only transmitted six times during the fiscal year on October 21 and December 18, 2020, February 8, April 5, June 3 and 21, 2021.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and related District guidelines. Specifically,

- To protect the safety and welfare of students and ensure proper fiscal accountability, attendance rosters should be prepared daily based on headcount by staff responsible for the students and retained.

Western Pines Middle School
Management Letter
Year Ended June 30, 2021

- *Internal Accounts Manual, Chapter 14 – District Transmittals* requires that fees collected from parents for aftercare program in conjunction with middle schools Safe Schools Program be transmitted monthly to the Central Office within five days of the close of the accounting period.

Management's Response

Concur. We concur with the findings and will implement the districts recommendations ASAP.

Woodlands Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 5200 Lyons Road
 Lake Worth, FL 33467

Principal:
 Fiscal Year 2021: Enrique Vela
 During Audit: Jenifer Kuras

Treasurer:
 Fiscal Year 2021: Jureerat Prisarojn
 During Audit: Jureerat Prisarojn

Cash and Investments

Checking	\$ 125,107.96
Investments	
	\$ 125,107.96

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 13,506.16	\$ 518.54	\$ 2,380.75	\$ 1,616.60	\$ 1,616.60	\$ 11,643.95
Music	16,400.72	5,514.62	3,229.00	514.62	514.62	18,686.34
Classes	2,343.84	57.00	(695.00)	0.00	0.00	3,095.84
Clubs	18,139.13	2,879.54	3,512.89	339.73	3,639.73	14,205.78
Departments	62,606.15	16,451.79	28,824.93	24,893.78	24,903.34	50,223.45
Trusts	29,686.17	13,543.99	21,107.98	5,380.00	2,080.00	25,422.18
General	1,153.11	1,155.74	487.99	9.56	0.00	1,830.42
	\$ 143,835.28	\$ 40,121.22	\$ 58,848.54	\$ 32,754.29	\$ 32,754.29	\$ 125,107.96

Woodlands Middle School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

This page left intentionally blank.

High Schools

This page left intentionally blank.

This page left intentionally blank

**Atlantic High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 2455 West Atlantic Avenue
Delray Beach, FL 33445

Principal:
Fiscal Year 2021: Tara Dellegrotti Ocampo
During Audit: Sandra Edwards

Treasurer:
Fiscal Year 2021: Mary Stacey
During Audit: Mary Stacey

Community School Director:
Fiscal Year 2021: Jerry Fogarty
During Audit: Jerry Fogarty

Cash and Investments

Checking	\$ 211,213.61
Investments	
	\$ 211,213.61

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 44,173.30	\$ 99,960.40	\$ 78,866.02	\$ 6,412.89	\$ 6,412.89	\$ 65,267.68
Music	6,859.49	14,335.82	15,151.96	2,688.20	2,688.20	6,043.35
Classes	1,972.57	0.00	1,105.31	0.00	0.00	867.26
Clubs	64,794.57	26,866.76	24,217.31	240.00	256.70	67,427.32
Departments	46,155.14	10,538.71	6,449.46	0.00	113.53	50,130.86
Trusts	32,869.11	31,767.37	37,835.18	15,759.89	16,998.42	25,562.77
General	7,535.85	6,748.18	19,738.42	1,368.76	0.00	(4,085.63)
	\$ 204,360.03	\$ 190,217.24	\$ 183,363.66	\$ 26,469.74	\$ 26,469.74	\$ 211,213.61

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the sponsor for the Athletic Concession fundraiser (Account #1-0010.01) did not complete the required *Fundraising Application/Recap Form* and *Sales Item Inventory Report*.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically.

- To ensure that fundraising activities are consistent with the School Board Mission, fundraisers should be pre-approved by the Principal and documented in the *Fundraising Application/Recap Form*.
- *Sales Item Inventory Report* should be properly prepared and completed with accurate information for each fundraiser and be approved by the principal. Accurate information will assist staff in reconciling the sales revenue with the estimated revenue.
- Failure to prepare the related reports for fundraisers defeat the purpose of controls and could result in undetected loss of school assets. The OIG will refer any future repeated violations in this finding by the same sponsor to the Office of Professional Standards for further action.

Management's Response

Concur.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that:

- Disbursement #18702 (for \$1,417) was a payment for color guard instruction provided in the prior school year during February and March 2020. The invoice was not processed for payment until February 2021, one year later.
- Disbursement #18726 (for \$650) was for payment to a consultant for timing and scoring services for a March 5, 2021, track meet. However, the engagement of this consultant did not have a *School District Consultant Agreement* (PBSD 1420).

Atlantic High School
Management Letter
Year Ended June 30, 2021

- Disbursement #18795 (for \$600) was for payment to a consultant for color guard instruction for the band program. However, the disbursement was supported by a handwritten invoice, which did not indicate dates and times of the services.
- Disbursement #18791 (for \$525) was for payment for transportation to a March 5, 2021, football game. However, this field trip did not have the required *Field Trip Activity Planning Report and Approval Request* (PBSD 1894).
- The Principal did not approve the Purchase Order for Disbursement #18788 (for \$9,553.55) until eight days after the order/invoice date.
- Two June 11, 2021, P-Card transactions totaling \$1,750 were for registration fees for two professional development workshops in June and September 2021. This purchase exceeded the \$1,000 per vendor daily limit and was split into two transactions for \$775 and \$975. Splitting a purchase that exceed the \$1,000 limit into multiple purchases is disallowed by the ***Purchasing Card Procedures***.

Recommendation

Disbursements should administered in accordance with ***Internal Accounts Manual Purchasing Card Procedures (Purchasing Manual, Chapter 24)***, and related District guidelines. Specifically,

- To comply with ***Florida Statutes §218.503 (Prompt Payment Act)***, the school should promptly process payments for all invoices including those for District services.
- The *School District Consultant Agreement (PBSD 1420)* should be properly executed for all consultants with dated signatures. To verify that all consultants comply with *Section 8 of the Consultant Agreement* and ***Florida Statutes §1012.465 (Jessica Lunsford Act)***, consultant background must be cleared prior to performing services and having contact with students at the school.
- Payments to consultants should be made in accordance with agreements and supported by invoices or statements indicating the dates and times of the services. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.
- Pursuant to the District's ***Purchasing Manual*** and ***Internal Accounts Manual***, all Internal Funds purchases require (1) the Principal's approval prior to the purchase, and (2) a *Purchase Order* should be issued for purchases in excess of \$1,000.
- P-Card purchase in excess of \$1,000 requires prior approval from the Purchasing Department. Pursuant to ***Purchasing Card Procedures***, "*Splitting an invoice totaling more than \$1,000 is considered Pyramiding and is not allowed. Payment for purchases shall not be split to stay within the single purchase limit.*" The school should not circumvent purchasing rule through splitting large purchase.

Atlantic High School
Management Letter
Year Ended June 30, 2021

Management's Response

Concur.

**A. W. Dreyfoos School of Arts
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 501 South Sapodilla Avenue
West Palm Beach, FL 33401

Principal:
Fiscal Year 2021: Susan Atherley
During Audit: Blake Bennett

Treasurer:
Fiscal Year 2021: Sandra Bullock
During Audit: Sandra Bullock

Cash and Investments

Checking	\$ 637,628.63
Investments	
	\$ 637,628.63

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 16,987.80	\$ 5,937.00	\$ 7,954.21	\$ 225.99	\$ 225.99	\$ 14,970.59
Music	180,579.85	64,301.80	156,078.35	3,300.00	3,300.00	88,803.30
Classes	29,910.99	63,228.48	80,220.41	16,874.18	16,969.96	12,823.28
Clubs	45,026.03	13,170.33	25,308.28	2,415.11	2,476.43	32,826.76
Departments	241,458.97	79,293.54	104,253.81	29,848.23	30,488.04	215,858.89
Trusts	150,341.22	233,488.44	172,694.62	796.91	17.75	211,914.20
General	45,412.79	40,295.83	25,294.76	22,021.75	22,004.00	60,431.61
	\$ 709,717.65	\$ 499,715.42	\$ 571,804.44	\$ 75,482.17	\$ 75,482.17	\$ 637,628.63

A.W. Dreyfoos School of the Arts
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**Boca Raton High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 1501 N.W. 15th Court
Boca Raton, FL 33486

Principal:
Fiscal Year 2021: Suzanne King
During Audit: Suzanne King

Treasurer:
Fiscal Year 2021: Kelly Schroeder / Sue Paine
During Audit: Sue Paine

Community School Director:
Fiscal Year 2021: Joseph Cortez
During Audit: Joseph Cortez

Cash and Investments

Checking	\$ 875,277.87
Investments	
	\$ 875,277.87

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 126,854.11	\$ 222,902.95	\$ 214,212.23	\$ 64,748.46	\$ 60,094.96	\$ 140,198.33
Music	65,847.81	26,135.01	64,487.69	13,541.00	11,735.00	29,301.13
Classes	5,183.86	4,475.98	4,990.12	4,764.89	4,764.89	4,669.72
Clubs	154,058.38	145,099.99	121,837.60	18,675.05	28,221.38	167,774.44
Departments	231,682.27	77,170.60	72,329.90	5,633.65	21,192.65	220,963.97
Trusts	211,846.35	295,506.15	291,394.05	119,049.45	119,819.11	215,188.79
General	45,021.95	65,081.49	32,337.44	68,432.55	49,017.06	97,181.49
	\$ 840,494.73	\$ 836,372.17	\$ 801,589.03	\$ 294,845.05	\$ 294,845.05	\$ 875,277.87

DOCUMENTATION FOR FUNDRAISERS

Finding

Although the *Sales Item Inventory Report* for the Band Coupon Book Sales (Account #2-1000.01) was prepared by the sponsor and approved by the principal, none of the fundraiser information was recorded on the form. Missing information included (1) the beginning and ending inventories, (2) the quantities of items purchased, sold, and given-away, and (3) the selling prices and revenues. Subsequent to the audit, staff provided a completed *Sales Item Inventory Report* with the accurate information.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and the related District guidelines. Specifically, to ensure proper fiscal accountability, the *Sales Item Inventory Report* should contain accurate information to assist staff in (1) reconciling sales revenues and (2) tracking of items purchased, given away, or remaining in inventory.

Management's Response

Concur. Met with teacher. Sales were online so teacher though inventory was not needed.

DOCUMENTATION FOR DISBURSEMENTS

Finding

Disbursement #71736 (for \$11,285.46) was not supported by itemized invoices. Instead, it was supported by quotes, a pre-checkout shopping cart list, and order confirmation, totaling \$10,663.24. Consequently, \$662.22 (\$11,285.46 - \$10,663.24) of the expenditure had no supporting documentation.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and related District guidelines. Specifically, expenditures should be adequately supported by itemized invoices/receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

Management's Response

Concur. Met with coach and treasurer. Treasurer will not disperse funds without itemized invoice. Coach will include itemized invoice moving forward.

**Boynton Beach High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 4975 Park Ridge Boulevard
Boynton Beach, FL 33426

Principal:
Fiscal Year 2021: Anthony Lockhart
During Audit: Anthony Lockhart

Treasurer:
Fiscal Year 2021: Toni Hatcher
During Audit: Toni Hatcher

Community School Director:
Fiscal Year 2021: Karenas Wright
During Audit: Karensa Wright

Cash and Investments

Checking	\$ 162,374.13
Investments	
	\$ 162,374.13

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 28,962.99	\$ 32,743.98	\$ 26,201.57	\$ 11,576.71	\$ 11,576.71	\$ 35,505.40
Music	4,900.54	2,074.08	5,145.97	0.00	0.00	1,828.65
Classes	4,009.63	19.23	(365.00)	0.00	4,213.63	180.23
Clubs	14,362.69	2,500.05	1,045.00	287.80	0.00	16,105.54
Departments	45,083.57	8,621.63	12,420.79	1,742.50	1,221.76	41,805.15
Trusts	65,805.93	69,956.56	66,618.19	19,171.27	19,975.23	68,340.34
General	(99.75)	1,762.37	7,262.85	4,394.48	185.43	(1,391.18)
	\$ 163,025.60	\$ 117,677.90	\$ 118,329.37	\$ 37,172.76	\$ 37,172.76	\$ 162,374.13

CONTROL OF CHANGE FUND

Finding

The school maintained a total of \$2,000 in change fund during the audit. Our examination of the change fund on November 17, 2021, found that the fund had \$2,095, which was \$95 more than the school's accounting record. There was no documentation or explanation for the \$95 overage.

Recommendation

To ensure school assets are properly safeguarded, change funds should be maintained in accordance with *Internal Accounts Manual, Chapter 10, Change Funds*.

Management's Response

Concur. After reviewing our records, we are still unclear as to how we were over by \$95. However, we are committed to improving the return of change fund for the upcoming school year.

DEPOSIT OF MONIES

Finding

The review of money collection process and sample *Monies Collected Reports* (MCRs) at the school found that collections were not always deposited into the drop-safe in a timely manner. For example, \$8,559.50 (\$128 in cash and \$8,559.50 in checks) collected through six MCRs (#s 1501-5, 1501-6, 1515-2, 1515-3, 1515-4, and 1515-5) were retained by the sponsors for one to 34 working days before being put into the drop-safe for deposit. Furthermore, \$5,479 collected through four MCRs on *Drop-safe Log #12-10899* was not timely processed by the school treasurer and deposited into the bank until ten working days after collection.

Recommendation

DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools) and *Internal Accounts Manual* require that monies collected be put into the drop-safe daily, and be deposited into the bank within five working days after the collections. Delay in turning in the monies for deposit could result in unintended irregularities.

Management's Response

Concur. Despite our efforts through Professional Development and District Officials; we fell short on some instances. We have implemented a system to assist sponsors in making timely deposits going forward.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card purchases found that:

- Disbursements #16627 (for \$3,686.50) included two invoices (\$1,659.50 and \$2,027) that exceeded the \$1,000 *Purchase Order* threshold. However, the *Purchase Order* for the \$2,027 invoice was not approved by the Principal until 60 days after the invoice date.
- The *Purchase Orders* for Disbursements #16651 (for \$1,980) and #16646 (for \$3,370) were not approved by the Principal until three and eight days after the invoice dates, respectively.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically, to ensure purchases are appropriate, and that funding is available, they should be preapproved by the Principal.

Management's Response

Concur. We have implemented a system documents will be approved at once e.g. PO, Check Requisition and Check, to avoid items being approved after the purchase date.

PRENUMBERED DOCUMENTS

Finding

The review of controls in prenumbered documents revealed that the school did not perform the required monthly inventory-check for the *School Checks*.

Recommendation

To ensure proper fiscal accountability and as required by *Chapter 27 of the Internal Accounts Manual*, the *School Checks* should be inventory-checked monthly by the designated document custodian and the results be recorded on the *Prenumbered Document Inventory Register (PBSD 0160)*.

Management's Response

Concur. We have implemented a new process when Drop Safe Log is due to the District, a log will also be completed for the check inventory on a monthly basis.

**Forest Hill High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 6901 Parker Avenue
West Palm Beach, FL 33405

Principal:
Fiscal Year 2021: Esther Rivera
During Audit: Esther Rivera

Treasurer:
Fiscal Year 2021: Michele Bauer
During Audit: Michele Bauer

Community School Director:
Fiscal Year 2021: Doris Younce
During Audit: Doris Younce

Cash and Investments

Checking	\$ 177,397.29
Investments	
	\$ 177,397.29

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 28,817.72	\$ 63,461.58	\$ 53,337.73	\$ 35,273.26	\$ 34,273.26	\$ 39,941.57
Music	3,620.16	3,548.50	3,660.12	256.00	256.00	3,508.54
Classes	26,346.73	2,476.19	9,331.04	360.31	381.31	19,470.88
Clubs	28,631.34	15,700.45	15,114.50	5,152.23	6,679.96	27,689.56
Departments	32,716.28	9,836.34	9,078.52	833.93	1,126.49	33,181.54
Trusts	15,223.26	75,289.82	50,863.81	9,515.00	5,034.66	44,129.61
General	9,231.83	8,838.19	4,955.38	5,640.75	9,279.80	9,475.59
	\$ 144,587.32	\$ 179,151.07	\$ 146,341.10	\$ 57,031.48	\$ 57,031.48	\$ 177,397.29

CHANGE FUNDS

Finding

According to the school's General Ledger, the school maintained a total of \$1,000 in Change Fund as of September 28, 2021. Our examination of the change funds found a total of \$1,040, which was \$40 more than the accounting record. There was no documentation for the overage.

Recommendation

To ensure school assets are properly safeguarded, change funds should be maintained in accordance with *Internal Accounts Manual, Chapter 10, Change Funds*.

Management's Response

Concur.

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample *Monies Collected Reports* (MCRs) found that:

- Monies collected were not always deposited into the drop-safe in a timely manner. For example, \$2,716 (\$241 in cash and \$2,475 in checks) collected through five MCRs (#s 1561-1, 1567-5, 1615-3, 1615-10, and 1615-6) were retained by the sponsor for one to six working days before the money was put into the drop-safe for deposit.
- The dates on the yellow copies of three *Classroom Receipts* attached to two MCRs (#1567-1 and #1567-5) were altered and differed from the pink copies of the *Classroom Receipts* retained in the receipt books. Apparently, the dates on these three yellow copies were changed to one to three working days later to match the MCR's date, which may lead an observer to conclude the collections have been turned in timely for deposit.
- The school's *FY21 EOY Teacher Checklist* included the wrong instruction that informed staff to submit all yellow copies of MCRs to the school treasurer, instead of the school secretary.

Recommendation

Money collections should be administered in accordance with *DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools)*, *Internal Accounts Manual*, and District guidelines. Specifically,

- *DOE Rules* and *District Bulletin #P-14051-S/CFO* require that monies collected be put into the drop-safe daily and be deposited into the bank within five working days after the collections. Delay

in turning in the monies for deposit could subject the monies to unwarranted exposure and result in financial irregularities.

- Falsifying records is a violation of **School Board Policy 3.02, Code of Ethics**, and jeopardizes the integrity of fiscal control system. Specifically, **Policy 3.02, Section 5.c. Misrepresentation or Falsification** states that, “*We are committed to candor in our work relationships, providing other Board employees including supervisors, senior staff and Board members with accurate, reliable and timely information. Employees should exemplify honesty and integrity in the performance of their official duties for the School District.*”
- As required by **Bulletin #P-14051-S/CFO** and **Internal Accounts Manual, Chapter 7’s Record Retention Requirements**, at the year-end, “*Teachers/sponsors should submit their yellow copies of the MCR and computerized receipts to the School Secretary...*” The school should correct its *End-of-Year Checklist* to ensure the instructions are complying with the District’s procedures.

Management’s Response

Concur.

DOCUMENTATION OF DISBURSEMENTS

Finding

The review of sample disbursements and P-Card records found that:

- Disbursement #52990 (for \$5,354.59) did not have adequate supporting documentation. The expense was supported by an account statement, instead of itemized invoices showing the details of the items purchased. Moreover, this purchase exceeded the \$1,000 *Purchase Order* threshold but did not have the required *Purchase Order*.
- The *Purchase Orders* for three disbursements (#52991 for \$1,099, #53097 for \$1,050.80, and #53202 for \$2,211.51) were not approved by the Principal until one to 55 days after the purchases took place.

Recommendation

Disbursement procedures should be administered in accordance with **Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)**, and related District guidelines. Specifically,

- To ensure that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

- *Purchase Order* approved by the Principal should be issued for each purchase in excess of \$1,000. This will help ensure that the purchase is appropriate, and the funds will be available for the purchase.

Management's Response

Concur.

ADULT EDUCATION AND COMMUNITY SCHOOL PROGRAMS

Finding

The review of the Adult Education and Community School records found that Adult Education related fees were not transmitted monthly to the Central Office, as required. During the year, fees were only transmitted twice on December 17, 2020, and June 25, 2021.

Recommendation

District procedures require that Adult Education and Community School tuition fees should be transmitted to the Central Office by the 20th of the following month in order to provide timely funding for Adult Education, Community School personnel, and other related expenses.

Management's Response

Concur.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that the school did not maintain the *Prenumbered Document Inventory Register (PBSD 0160)* for *Adult Community Education Receipts*.

Recommendation

Custodian should account for each prenumbered document, including *Adult Community Education Receipts*, through the use of the *Prenumbered Document Inventory Register (PBSD 0160)* to confirm the periodic inventory of the forms.

Management's Response

Concur.

**Glades Central High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 1001 SW Avenue "M"
Belle Glade, FL 33430

Principal:
Fiscal Year 2021: Melanie Bolden-Morris
During Audit: Melanie Bolden-Morris

Treasurer:
Fiscal Year 2021: Irma Goggans
During Audit: Irma Goggans

Cash and Investments

Checking	\$ 303,445.69
Investments	
	\$ 303,445.69

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 7,386.84	\$ 49,828.81	\$ 74,219.83	\$ 31,231.70	\$ 8,328.22	\$ 5,899.30
Music	6,824.78	0.00	520.00	0.00	0.00	6,304.78
Classes	5,334.93	663.00	2,378.48	688.82	663.00	3,645.27
Clubs	6,362.64	8,077.00	6,224.60	977.34	10.00	9,182.38
Departments	15,501.52	4,091.97	5,621.31	1,506.83	0.00	15,479.01
Trusts	201,588.56	145,462.37	27,299.53	64.00	55,592.51	264,222.89
General	(1,118.00)	9,054.75	39,349.73	30,783.04	658.00	(1,287.94)
	\$ 241,881.27	\$ 217,177.90	\$ 155,613.48	\$ 65,251.73	\$ 65,251.73	\$ 303,445.69

CHANGE FUNDS

Finding

The school maintained a total of \$3,000 in Change Fund (Account \$0-0600.00) during our audit. Our examination of the change funds on January 19, 2022, found \$28 in additional funds were kept on hand. There was no documentation for the overage.

Recommendation

To ensure school assets are properly safeguarded, change funds should be maintained in accordance with *Internal Accounts Manual, Chapter 10, Change Funds*. Cashboxes must be verified by the school treasurer and the event sponsor whenever they are signed in or out and both parties must sign a hard copy of the Cash In and Cash Out transactions to document the date, time, and amounts that were confirmed by both parties when the cashbox transferred custody.

Management's Response

Concur. We will follow the recommendations you have suggested.

DOCUMENTATION OF DISBURSEMENTS

Finding

The review of sample disbursements found that:

- Six disbursements totaling \$13,514.71 (#16512 for \$3,139, #16616 for \$2,661.40, #16484 for \$2,145, #16693 for \$1,958.52, #16665 for \$1,875.29 and #16711 for \$1,735.50 exceeded the \$1,000 *Purchase Order* threshold, but did not have the required *Purchase Order*.
- Disbursement #16692 (for \$2,553.69) included payment of \$120.50 for items on backorder. An updated invoice was not obtained prior to payment that showed delivery of all merchandise, including the backordered products.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual* and related District guidelines. Specifically:

- *Purchase Orders* should be issued for purchases in excess of \$1,000. This is to ensure that funds are or will be available for the purchases, and all purchases are approved by the Principal.
- To ensure that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

Glades Central High School
Management Letter
Year Ended June 30, 2021

Management's Response

Concur. We will be sure to do a purchase order for any purchase over \$1,000 as per your recommendation and have the invoices to support any purchase made.

**John I. Leonard High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 4701 10th Avenue North
Greenacres, FL 33463

Principal:
Fiscal Year 2021: Melissa Patterson
During Audit: Jesus Armas

Treasurer:
Fiscal Year 2021: Maria Luna
During Audit: Maria Luna

Community School Director:
Fiscal Year 2021: Valerie Silverman
During Audit: Valerie Silverman

Cash and Investments

Checking	\$ 251,548.87
Investments	
	\$ 251,548.87

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 35,370.04	\$ 52,265.81	\$ 59,433.11	\$ 23,183.98	\$ 25,683.98	\$ 25,702.74
Music	(4,003.26)	21,846.43	14,863.51	8,515.13	8,515.13	2,979.66
Classes	5,209.84	840.00	1,421.64	3,642.41	3,642.41	4,628.20
Clubs	22,070.21	35,919.60	10,560.75	5,557.34	28,578.66	24,407.74
Departments	68,699.17	14,115.39	22,644.21	6,025.98	6,025.98	60,170.35
Trusts	97,866.91	159,924.46	147,363.55	39,435.60	13,914.28	135,949.14
General	1,828.14	3,604.13	7,721.23	375.00	375.00	(2,288.96)
	\$ 227,041.05	\$ 288,515.82	\$ 264,008.00	\$ 86,735.44	\$ 86,735.44	\$ 251,548.87

CHANGE FUNDS

Finding

The school maintained a total of \$3,000 in change funds. Our examination on January 18, 2022, found \$2,000 in the safe. The remaining \$1,000 was issued to four sponsors and was not secured in the safe as required.

Recommendation

To properly safeguard school assets and as required by *Internal Accounts Manual, Chapter 10, Change Funds*, “when not in use, change funds must be secured in the safe.”

Management’s Response

Concur. Will remind sponsors with change funds to deposit funds in the safe daily.

DOCUMENTATION OF FUNDRAISERS

Finding

The *Sales Item Inventory Report* for Yearbook Sales (Account #5-0400.06) included sales information for yearbook sales from Fiscal Years 2019, 2020, and 2021 yearbook sale and did not distinguish between online and on-campus sales. Because of the lack of detailed records, we were unable to determine whether all sales revenues were accounted for.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically,

- *Sales Item Inventory Reports* should be completed accurately with all the required information. Accurate information on *Sales Item Inventory Reports* should assist staff in (1) reconciling sales revenues and (2) tracking items purchased, given-away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be investigated and resolved accordingly.
- To assist the school in evaluating and monitoring the performance of individual fundraisers, a separate decimalized account should be established for each fundraiser. The fundraiser account should include all the needed and accurate financial information.

Management’s Response

Concur. Will follow above recommendations.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that:

- Three Disbursements (#279162 for \$725, #279230 for \$1,099 and #279231 for \$450) were for payments to consultants for game film services. However, the engagement of these consultants did not have the required *School District Consultant Agreements* (PBSD 1420).
- Invoices were not always timely processed for payments:
 - Disbursement #279117 (for \$1,600) was a payment to a consultant for percussion classes provided from November 2019 through January 2020. However, the invoices were not processed for payment until November 30, 2020, one year later.
 - Disbursement #279174 (for \$581.45) was payment for baseball hats. However, the supporting invoice was for \$598. Additionally, the payment was processed two months after the invoice date.
 - Disbursement #279281 (for \$1,500) was for a payment for 2019 marching show which was invoiced on September 1, 2020. The invoice was not processed for payment until May 10, 2021, eight months later.
- Two P-Card transactions totaling \$990 were for payments for transportation to football games on December 3 and 11, 2020. However, these field trips did not have the required *Field Trip Activities Planning Report and Approval Request* (PBSD 1894).
- A \$229.99 P-Card transaction during April 2021 was for purchase of a portable speaker through eBay. Use of P-Card on eBay is prohibited by the District's Purchasing Guidelines.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically,

- The School District Consultant Agreement (PBSD 1420) should be properly executed for all consultants with dated signatures. To verify that all consultants comply with Section 8 of the Consultant Agreement and *Florida Statutes §1012.465 (Jessica Lunsford Act)*, consultant background must be cleared prior to performing services and having contact with students at the school.
- To comply with *Florida Statutes §218.503 (Prompt Payment Act)*, the school should promptly process payments for all invoices including those for District services.
- Field trips should be conducted in accordance with School Board Policy 2.40 and related District guidelines. A Field Trip/Activity Planning Report and Approval Request and TDEs must be

John I. Leonard High School
Management Letter
Year Ended June 30, 2021

completed by the sponsor and pre-approved by the Principal and other appropriate supervisors depending on the destination for each field trip.

- P-Cards should not be used for payment methods disallowed by the *Purchasing Manual*.

Management's Response

Concur. Will follow above recommendations.

**Jupiter High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 500 North Military Trail
Jupiter, FL 33458

Principal:
Fiscal Year 2021: Colleen Iannitti
During Audit: Colleen Iannitti

Treasurer:
Fiscal Year 2021: Peggy Groh
During Audit: Peggy Groh

Community School Director:
Fiscal Year 2021: Suzanne Smith
During Audit: Suzanne Smith

Cash and Investments

Checking	\$1,245,001.16
Investments	
	\$1,245,001.16

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 186,518.36	\$ 184,305.13	\$ 232,948.70	\$ 116,135.01	\$ 109,235.69	\$ 144,774.11
Music	5,371.81	2,296.18	17,622.89	16,666.00	934.00	5,777.10
Classes	102,340.71	87,734.00	133,912.60	8,721.08	8,421.58	56,461.61
Clubs	117,017.14	81,524.85	84,520.76	18,376.95	6,654.40	125,743.78
Departments	357,706.85	117,017.81	194,681.32	27,698.73	35,577.35	272,164.72
Trusts	528,558.98	288,263.09	287,122.87	47,970.18	74,109.63	503,559.75
General	96,956.84	74,731.19	34,532.64	67,512.67	68,147.97	136,520.09
	\$1,394,470.69	\$ 835,872.25	\$ 985,341.78	\$ 303,080.62	\$ 303,080.62	\$1,245,001.16

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The *Sales Item Inventory Report (SIIR)* for the Yearbook Sales (Account #5-0450.00) was not accurately completed. Specifically,
 - The quantity of yearbook purchased for resale was inadvertently entered as beginning inventory.
 - Missing information included the quantities of items sold and given-away, along with the item sales price.
 - The sponsor indicated on the *SIIR* that there was no inventory remaining. However, our observation of the physical inventory identified 27 yearbooks.

Also, the financials for the Yearbook Sales were recorded in the main account, instead of a decimalized account for the sales. Moreover, the sponsor did not complete the required eLearning Fundraiser Training Course during Fiscal Year 2021.

Due to the lack of reliable information, we were unable to determine whether all revenues were accounted for.

- Disbursement #35655 (for \$24,920.70) was a payment for the Christmas Tree Sales. Although a *Sales Item Inventory Report* was prepared by the sponsor and approved by the Principal, none of the fundraiser information was recorded on the form. Missing information included (1) the beginning and ending inventories, (2) the quantities of items purchased, sold, and given-away, and (3) the item sales prices.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and the related District guidelines. Specifically,

- *Sales Item Inventory Reports* should be completed accurately with all the required information. Accurate information on *Sales Item Inventory Reports* should assist staff in (1) reconciling sales revenues and (2) tracking items purchased, given-away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be reviewed and resolved accordingly.
- To ensure fundraiser sponsors are familiar with and complying with the current fundraising procedures, they should complete the required Annual eLearning Training Course prior to conducting fundraising activities.

Management's Response

Concur. We will review the fundraiser procedures with the yearbook sponsor.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card purchases found that:

- The *Purchase Order* for Disbursement #35332 (for \$6,848) was not approved by the Principal until three working days after the invoice date.
- A June 23, 2021, \$698.67 P-Card transaction was to pay for lodging for an out-of-county English Literature Summer Workshop in Miami. However, the *Temporary Duty Elsewhere (TDE) Form* for the related staff was not approved by the Regional/Instructional Superintendent.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and related District guidelines. Specifically:

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- Staff's *TDE Forms* for District's travel should be pre-approved by the Principal and other appropriate supervisors depending on the destination prior to paying the expenses for the travel arrangements.

Management's Response

Concur. We will make sure POs are signed prior to offering items. We will make that TDEs have all required signatures prior to arranging travel.

PRENUMBERED DOCUMENTS

Finding

The *Assignment Register for Classroom Receipt Books* (PBSD 0174) was not completed with all the required information. Missing information included all the inventories maintained and number of receipts used during the year. Furthermore, the school treasurer was the assigned document custodian for the *Classroom Receipts*.

Recommendation

To ensure proper fiscal accountabilities and as required by *Chapter 27 of the Internal Accounts Manual*, prenumbered documents should be periodically inventoried in accordance with the Inventory Schedule, and the inventory checks should be documented on the *Prenumbered Document Inventory Register* (PBSD 0160) accordingly.

Management's Response

Concur. We will follow the policy.

LEASING OF SCHOOL FACILITIES

Finding

The review of school facility leasing records found that leasing charges for two *Lease Agreements* (#1012 and #1013) were not always collected prior to the use of facilities. Delays ranged from two to six days.

Recommendation

Leasing of school facilities should be administered in accordance with *School Board Policy 7.18* and related District guidelines. Specifically, *School Board Policy 7.18*, requires that leasing charges “*are to be paid by check or credit card (no cash) at least forty-eight (48) hours prior to the use of a facility.*”

Management's Response

Concur. We will make sure we have checks prior to the lease date.

**Lake Worth High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 1701 Lake Worth Avenue
Lake Worth, FL 33460

Principal:
Fiscal Year 2021: Elvis Epps
During Audit: Elvis Epps

Treasurer:
Fiscal Year 2021: Mona Francois
During Audit: Mona Francois

Community School Director:
Fiscal Year 2021: Vincent Taormina
During Audit: Vincent Taormina

Cash and Investments

Checking	\$ 596,803.65
Investments	
	\$ 596,803.65

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 24,366.02	\$ 37,735.86	\$ 22,519.78	\$ 13,470.73	\$ 13,470.73	\$ 39,582.10
Music	13,302.88	14,057.00	11,376.15	4,293.50	4,106.50	16,170.73
Classes	15,191.41	8,046.00	9,000.72	6,054.80	6,342.27	13,949.22
Clubs	15,558.56	4,056.00	2,256.50	0.00	1,194.45	16,163.61
Departments	140,723.05	20,904.13	20,816.79	5,049.88	5,413.43	140,446.84
Trusts	370,136.33	233,020.74	239,678.16	52,127.32	54,420.61	361,185.62
General	6,135.05	881.98	1,663.26	4,096.76	145.00	9,305.53
	\$ 585,413.30	\$ 318,701.71	\$ 307,311.36	\$ 85,092.99	\$ 85,092.99	\$ 596,803.65

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that:

- The Principal did not approve the *Purchase Order* for Disbursement #20913 (for \$1,515) until seven working days after the invoice.
- Two April 2021 P-Card transactions (for \$60 and \$80) were for payment for school merchandise paid through PayPal. However, the use of PayPal as a method of payment is prohibited by the District's Purchasing Guidelines.

Recommendation

Disbursement should be administered in accordance with *Internal Accounts Manual Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically,

- To ensure purchases are appropriate and that funding is available, they should be preapproved by the Principal and documented on an *Internal Funds Purchase Order* for purchases in excess of \$1,000.
- P-Cards should not be used for purchases through payment services disallowed by the Purchasing Manual.

Management's Response

Concur. Former teacher who inappropriately used his P-Card to purchase items from PayPal no longer works for the school district. In the future all P-Card holders will receive a reminder on properly using the card for approved purchases. The former employee left the school district in June. I was not able to contact him about the school board purchasing violation. However, I will ensure that everyone with a P-Card is aware of the violation discovered from this year's audit. The bookkeeper will assist in making sure all sponsors have completed and submitted the required P-Card online training before purchasing or collecting funds.

**Olympic Heights High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 20101 Lyons Road
Boca Raton, FL 33434

Principal:
Fiscal Year 2021: Kelly Mills-Burke
During Audit: Kelly Mills-Burke

Treasurer:
Fiscal Year 2021: Beth Bauer
During Audit: Beth Bauer

Community School Director:
Fiscal Year 2021: Stacey Belton
During Audit: Stacey Belton

Cash and Investments

Checking	\$ 434,250.05
Investments	
	\$ 434,250.05
	\$ 434,250.05

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 107,657.16	\$ 174,485.56	\$ 167,378.18	\$ 91,189.47	\$ 92,383.58	\$ 113,570.43
Music	11,019.70	9,529.90	16,749.53	900.00	0.00	4,700.07
Classes	42,601.82	6,420.98	10,862.22	6,227.93	6,227.93	38,160.58
Clubs	101,741.18	47,288.10	41,064.87	4,567.24	6,539.30	105,992.35
Departments	93,789.81	12,185.40	15,432.80	4,645.06	2,636.06	92,551.41
Trusts	91,367.12	202,099.56	217,491.78	5,807.12	5,668.85	76,113.17
General	2,146.74	6,351.12	5,454.72	4,620.82	4,501.92	3,162.04
	\$ 450,323.53	\$ 458,360.62	\$ 474,434.10	\$ 117,957.64	\$ 117,957.64	\$ 434,250.05

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of documentation for fundraisers revealed that the *Sales Item Inventory Report* for the SGA Dance Marathon T-Shirt Sales (Account #4-4810.16) was not reviewed and approved by the principal.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and the related District guidelines. Specifically, to ensure proper fiscal accountability, *Sales Item Inventory Report* should be completed with all the accurate information. Accurate *Sales Item Inventory Report* should assist staff in (1) reconciling sales revenues and (2) tracking items purchased, given-away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be reviewed and resolved accordingly. Moreover, the *Sales Item Inventory Report* should be approved by the Principal to confirm the ending inventory, if any.

Management's Response

Concur. Met with the SGA Sponsor and reviewed the correct procedure. They will be followed in the future.

PRE-KINDERGARTEN PROGRAM

Finding

The review of the fee collection records for the school's Pre-Kindergarten Program revealed that all the *Attendance Rosters* and *Parent Sign Out Sheets* were missing for Fiscal Year 2021. According to the Aftercare Director, she was not aware that the records needed to be maintained and were discarded. Program fees of \$43,935 were deposited into the school's Internal Funds during Fiscal Year 2021. Due to the lack of complete records, we were unable to ascertain if all revenues were accounted for.

Recommendation

To protect the best interests of the school and ensure proper fiscal accountability, all records, including student attendance and parent sign-out sheets, should be retained for a time period consistent with District's *Record Retention Schedule*.

Management's Response

Concur. Attendance is now being taken in the SIS data program by the preschool director. Also, the sign-in/sign-out sheets will be kept on file each year.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for leasing of school facilities found that leasing charges for *Lease Agreement #1019* was not collected prior to the use of the facilities. Facilities were used by the lessee during January 11 through January 27, 2021. However, the rental income of \$278.74 was not collected until January 20, 2021; nine days after the leasehold period began.

Recommendation

School Board Policy 7.18, requires that leasing charges “are to be paid by check or credit card (no cash) at least forty-eight (48) hours **prior to** the use of a facility.”

Management’s Response

Concur. The Leasing coordinator was sent to additional training to refresh the rules for leasing. Funds will be collected 48 hours (minimum) prior to the lease beginning in the future.

Pahokee Middle / Senior High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 900 Larrimore Road
Pahokee, FL 33476

Principal:
Fiscal Year 2021: Dwayne Dennard
During Audit: Dwayne Dennard

Treasurer:
Fiscal Year 2021: Raisa Prieto
During Audit: Raisa Prieto

Cash and Investments

Checking	\$ 151,598.04
Investments	
	\$ 151,598.04

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 14,355.43	\$ 30,237.75	\$ 74,168.37	\$ 35,755.00	\$ 4,583.82	\$ 1,595.99
Music	1,800.67	525.00	1,622.50	0.00	0.00	703.17
Classes	10,957.24	5,547.00	3,719.49	369.00	4,627.03	8,526.72
Clubs	14,298.22	2,859.00	3,405.26	421.00	421.00	13,751.96
Departments	14,963.78	10,238.99	8,176.69	0.00	0.00	17,026.08
Trusts	116,538.93	158,126.99	138,349.91	0.00	28,604.12	107,711.89
General	434.34	3,439.55	3,282.63	9,529.03	7,838.06	2,282.23
	\$ 173,348.61	\$ 210,974.28	\$ 232,724.85	\$ 46,074.03	\$ 46,074.03	\$ 151,598.04

NOTE: Pahokee Middle/Senior High School operates a unique model of two separate campuses with one shared bank account and one shared school treasurer.

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample *Monies Collected Reports* (MCRs) found that:

- None of the school staff turned in the yellow copies of the MCRs and the computerized receipts to the school secretaries for future reference at the end of the school year. There was no assurance that sponsors verified their deposits were accurately recorded in the accounting system.
- The sponsor for MS STEM did not record the deposit information for a \$1,200 check on the *Drop-safe Log*.

Recommendation

Money collections should be administered in accordance with *DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools)*, *Internal Accounts Manual*, and District guidelines. Specifically,

- As required by *Bulletin #P-14051-S/CFO and Internal Accounts Manual, Chapter 7's Record Retention Requirements*, "Teacher/sponsors should submit their yellow copies of the MCR and computerized receipts to the School Secretary..."
- To ensure proper fiscal accountability and as required by *Bulletin #P-14051-S/CFO*, deposit information should be properly recorded on the *Drop-safe Log*.

Management's Response

Concur. Teacher will take the required training courses and school's confidential secretaries was notified that they must collect the yellow forms and store them for record keeping.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The *Sales Item Inventory Reports (SIIR)* for the Class of 2021 – Tee Shirt fundraiser (Account #3-2021.01) and Girls' Soccer Shirt Sales (Account #1-5020.02) were not approved by the Principal. Furthermore, the *SIIR* for the Girls' Soccer Shirt Sales did not accurately reflect the actual

Pahokee Middle / Senior High School
 Management Letter
Year Ended June 30, 2021

beginning or ending inventories.

- The Senior Class T-Shirt Sales (Account #3-2012.01) had a total sales revenue of \$574, which was deposited into the Internal Funds during July 1, 2020, through June 30, 2021. However, based on our inquiry of the sponsor and the *Sales Item Inventory Report* for School Year 2021, this fundraiser should have generated a total estimated revenue of \$1,260. As a result, \$686 (55%) in estimated revenue was unaccounted for.

Item	Quantity					Selling Price	Revenues
	Beginning Inventory (1)	Purchases (1)	Items Given Away (2)	Inventory On Hand (1,2)	Units Sold		
T-shirts	0	130	4	0	126	\$10	\$1,260
Total Estimated Revenues							\$1,260
Total \$ Deposited into Internal Funds							\$563
<i>Estimated Revenues Unaccounted For</i>							<u>\$686</u>

(1) Based on *FY21 Sales Item Inventory Report*.

(2) Based on our inquiry of the sponsor.

Recommendation

Fundraisers should be administered in accordance with ***School Board Policy 2.16*** and related District guidelines. Specifically.

- The *Sales Item Inventory Report* should be reviewed and approved by the Principal to account for any items that were given-away free-of-charge, or missing. Accurate information on the *Sales Item Inventory Report* will assist staff in reconciling the sales revenue with the estimated revenue.
- To ensure proper fiscal accountability, the *Sales Item Inventory Report* should be accurately completed with all needed information. Accurate *Sales Item Inventory Report* should assist staff in (1) reconciling sales revenues and (2) tracking of items purchased, given away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be examined and resolved accordingly.

Management's Response

Concur. Sales inventory training be done by all personnel looking to sales items on behalf of the school. Anyone found in violation by the audit or school admin will be followed up with the district's disciplinary actions to correct any continued behavior towards district's policy violations.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that:

- The *Purchase Orders* for two disbursements totaling \$2,880.52 (#14484 for \$1,315 and #14485 for \$1,565.52) were not approved by the Principal until two to five working days after the invoice dates.
- Disbursement #14447 (for \$1,075) was for payment to a consultant for timing and scoring services for a January 7, 2021, track meet. However, the engagement of this consultant did not have a *School District Consultant Agreement* (PBSD 1420).
- Three disbursements totaling \$1,125 (#14451 for \$400, #14412 for \$350, and #14431 for \$375) were for payments to a consultant to film football games during Fiscal Year 2021. However, the engagement of this consultant did not have a *School District Consultant Agreement* (PBSD 1420).
- The following four payments for bus transportation to out-of-county football games did not have the required *Field Trip Activity Planning Report and Approval Requests* (PBSD 1894). As a result, none of these trips were approved by the Principal or Regional Superintendent.
 - Disbursement #14439 totaling \$5,974 (for \$4,114 and \$1,860) to Miami, FL on December 11, 2020 and to Ocala on February 10, 2021.
 - Three P-Card Transactions, occurred on April 30 and May 27-28, 2021, totaling \$2,280 to Fort Lauderdale.

Recommendation

Disbursement should administered in accordance with Internal Accounts Manual Purchasing Card Procedures (Purchasing Manual, Chapter 24), and related District guidelines. Specifically,

- To ensure purchases are appropriate and that funding is available, they should be preapproved by the Principal and documented on an *Internal Funds Purchase Order* for purchases in excess of \$1,000.
- The School District Consultant Agreement (PBSD 1420) should be properly executed for all consultants with dated signatures. To verify that all consultants comply with **Section 8 of the Consultant Agreement and Florida Statutes §1012.465 (Jessica Lunsford Act)**, consultant background must be cleared prior to performing services and having contact with students at the school.
- Field trips should be conducted in accordance with **School Board Policy 2.40**. A Field Trip/Activity Planning Report and Approval Request and TDEs must be completed by the sponsor

Pahokee Middle / Senior High School
Management Letter
Year Ended June 30, 2021

and pre-approved by the Principal and other appropriate supervisors depending on the destination for each field trip.

Management's Response

Concur. No PO will be process without principal approval first! Bookkeeper has been notified not to process anything without principal approval. All consultants must be pre approved by the district before any payment is done by the school for any event. This will be noted in the department meetings.

Additional Comments

The school will correct and monitor all improper findings by the audit to ensure that effective and efficient procedures are properly put in place to meet the overall expectations of the district's policies to protect the educational institution and personnel employed by the school district of Palm Beach County.

**Palm Beach Central High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 8499 West Forest Hill Boulevard
Wellington, FL 33411

Principal:
Fiscal Year 2021: Darren Edgecomb
During Audit: Darren Edgecomb

Treasurer:
Fiscal Year 2021: Norman Flores
During Audit: Capella Flaherty

Community School Director:
Fiscal Year 2021: Nereyda Garcia
During Audit: Nereyda Garcia

Cash and Investments

Checking	\$ 404,583.85
Investments	
	\$ 404,583.85

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 111,547.54	\$ 156,993.98	\$ 160,888.08	\$ 64,876.81	\$ 45,269.68	\$ 127,260.57
Music	11,393.02	769.30	1,089.99	24.00	0.00	11,096.33
Classes	1,868.91	1,299.02	1,680.02	749.79	850.02	1,387.68
Clubs	46,547.86	66,718.75	44,952.33	2,975.83	3,985.77	67,304.34
Departments	136,687.61	11,076.00	27,800.48	3,715.93	18,949.31	104,729.75
Trusts	82,018.23	247,755.44	252,647.55	75,665.73	79,055.11	73,736.74
General	24,424.43	36,854.22	42,312.01	24,147.24	24,045.44	19,068.44
	\$ 414,487.60	\$ 521,466.71	\$ 531,370.46	\$ 172,155.33	\$ 172,155.33	\$ 404,583.85

LEASING OF SCHOOL FACILITIES

Finding

The review of records for leasing of school facilities found that Lease #1026 was for the use of facilities in June 2021. As of October 20, 2021, the school had not collected the \$985 in rentals from the lessee. Furthermore, leasing charges for two *Lease Agreements* (#1002 and #1011) were not collected until one day after the lease had begun.

Recommendation

As required by ***School Board Policy 7.18***, “*Fees are to be paid by check or credit card at least forty-eight (48) hours prior to use of a facility.*” The school should recoup the \$985 in leasing fees from the lessee.

Management’s Response

Concur. All fees will be paid at least Forty-eight(48) hours prior to use of facility. The school is working with the district to recoup the \$985 in leasing fees from the lessee.

Palm Beach Gardens High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021
(Revised January 25, 2022)

Address: 4245 Holly Drive
Palm Beach Gardens, FL 33410

Principal:
Fiscal Year 2021: Donald Hoffman
During Audit: Donald Hoffman

Treasurer:
Fiscal Year 2021: Erica Prochilo
During Audit: Erica Prochilo

Community School Director:
Fiscal Year 2021: Cynthia McDade
During Audit: Cynthia McDade

Cash and Investments

Checking	\$ 398,864.15
Investments	
	\$ 398,864.15

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 58,570.56	\$ 169,628.69	\$ 124,797.89	\$ 75,310.09	\$ 84,877.09	\$ 93,834.36
Music	8,407.96	34,970.70	34,902.14	18,277.36	5,521.36	21,232.52
Classes	7,793.33	5,400.66	14,376.99	4,551.76	65.00	3,303.76
Clubs	36,923.74	37,103.78	24,417.96	8,113.97	11,730.18	45,993.35
Departments	93,218.09	16,824.51	25,026.79	2,656.05	2,668.05	85,003.81
Trusts	126,423.93	93,220.24	102,735.90	30,693.87	30,093.87	117,508.27
General	40,103.31	2,485.33	5,953.01	65.00	4,712.55	31,988.08
	\$ 371,440.92	\$ 359,633.91	\$ 332,210.68	\$ 139,668.10	\$ 139,668.10	\$ 398,864.15

CHANGE FUNDS

Finding

According to the school's General Ledger, the school maintained a total of \$2,000 in Change Fund as of September 28, 2021. Our examination of the change funds found that a total of \$2,095, which was \$95 more than the accounting record. Specifically, the \$95 overage was found in the change fund assigned to the SGA Powder Puff Game. There was no documentation for the overage

Recommendation

To ensure school assets are properly safeguarded, change funds should be maintained in accordance with *Internal Accounts Manual, Chapter 10, Change Funds*.

Management's Response

Concur. A meeting was held with SGA sponsor to review the transaction. Sponsor will reevaluate the collection process to ensure transactions are recorded properly.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card purchases found that:

- Disbursement #63144 (for \$2,057.00) was for purchase of Graduation Stoles that did not have the required *Purchase Order*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- Disbursement #63097 (for \$3,455.38) was for an out-of-county field trip to Miami, FL on December 19, 2020. This disbursement was not supported with a *Field Trip/Activity Planning Report and Approval Request Forms (PBSD 1894)*.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and related District guidelines. Specifically:

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- Field trips should be conducted in accordance with *School Board Policy 2.40* and related District guidelines. A *Field Trip/Activity Planning Report and Approval Request* and TDEs must be

Palm Beach Gardens High School
Management Letter
Year Ended June 30, 2021

completed by the sponsor and pre-approved by the Principal and other appropriate supervisors depending on the destination for each field trip.

Management's Response

Concur. I will review protocols and procedures with large purchases over \$1,000 and make sure PO's are created for these requests.

Palm Beach Lakes High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 3505 Shiloh Drive
 West Palm Beach, FL 33407

Principal:
 Fiscal Year 2021: David Alfonso
 During Audit: David Alfonso

Treasurer:
 Fiscal Year 2021: Mavolin Cornish
 During Audit: Taurice Penn

Community School Director:
 Fiscal Year 2021: Cynthia Henderson
 During Audit: Cynthia Henderson

Cash and Investments

Checking	\$ 177,676.53
Investments	
	\$ 177,676.53

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 7,891.15	\$ 67,795.85	\$ 53,417.83	\$ 24,414.23	\$ 21,151.49	\$ 25,531.91
Music	(4,154.92)	9,559.00	3,224.60	6,141.74	4,274.85	4,046.37
Classes	896.08	9,132.31	1,967.97	200.00	3,710.00	4,550.42
Clubs	21,591.02	20,842.11	15,227.15	2,314.25	4,718.25	24,801.98
Departments	25,845.14	16,028.54	14,566.51	277.30	577.30	27,007.17
Trusts	53,503.51	158,463.44	115,472.92	75,231.12	74,146.75	97,578.40
General	(5,355.62)	1,266.66	1,750.76	0.00	0.00	(5,839.72)
	\$ 100,216.36	\$ 283,087.91	\$ 205,627.74	\$ 108,578.64	\$ 108,578.64	\$ 177,676.53

DOCUMENTATION FOR FUNDRAISERS

Finding

The sponsor for the Ram Bricks Sale fundraiser (Account #2-1000.04) did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2021, although the sponsor indicated on the *Fundraiser Application/Recap Form* that “I have taken the Fundraising training for Teachers/Sponsors this year.” Furthermore, the *Sales Item Inventory Report* was completed with the item purchase cost instead of the item sales price information.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically.

- To ensure fundraiser sponsors are familiar with and complying with the current fundraising procedures, they should complete the required Annual eLearning Training Course prior to conducting fundraising activities.
- To ensure proper fiscal accountability, the Sales Item Inventory Report should be accurately completed with all needed information. Accurate Sales Item Inventory Report should assist staff in (1) reconciling sales revenues and (2) tracking of items purchased, given away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be examined and resolved accordingly.

Management's Response

Concur. The fundraiser sponsor claims he did take the training on time. I have instructed my treasurer to verify via PeopleSoft that sponsors indicted completed training.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that:

- The school inadvertently paid a May 13, 2021, invoice for \$334.60 in lawnmower services twice; once with a P-Card on June 11, 2021, and then with a school check (#105944) on June 18, 2021. As a result, the school overpaid \$334.60 to the vendor.
- The school did not always process payment for purchases in a timely manner. For example, a May 28, 2020, invoice for the football helmet reconditioning (for \$5,150) was not processed for payment until January 13, 2021, eight months later. Also, an invoice for December 2019 and March 2020 Chorus rehearsal services (for \$600) was not processed for payment until December

Palm Beach Lakes High School
Management Letter
Year Ended June 30, 2021

16, 2020, one year later.

- Although the receipts were available at the school, the bank statements for all P-Card holders for June 2021 were missing. Also, as of October 13, 2021, the June 2021 P-Card reconciliation packages for all cardholders had not been uploaded to the ImageQuest system. We expanded our review of the P-Card records into Fiscal Year 2022 and found that the records packages for all cardholders for July, August and September 2021, also had not been scanned and uploaded to the ImageQuest system as of October 13, 2021.
- Three P-Card transactions totaling \$1,727.55 (October 28, 2020 for \$740.15, October 29, 2020 for \$77.40, and June 3, 2021 for \$910) were for school merchandise purchases. However, the payments were made through PayPal, which is prohibited by the District's Purchasing Guidelines.
- The school incurred a total of \$4,428.55 in P-Card expenses for an out-of-county field trip to Lakeland, Florida for the Girls' Basketball State Finals from February 25 to 28, 2021. However, the *Field Trip/Activity Planning Report and Approval Request Form* was not approved by the Principal until March 1, 2021. Furthermore, the *Approval Request Form* was not approved by the Regional Superintendent.

Recommendation

Disbursement should administered in accordance with *Internal Accounts Manual Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically,

- The school should contact the lawnmower service vendor to recoup the \$334.60 overpayment.
- To avoid incurring unnecessary finance charges and in compliance with *Florida Statutes §218.503 (Prompt Payment Act)*, the school should promptly process payments for all invoices.
- Cardholders should complete the monthly reconciliation of P-Card activities by the 20th of each subsequent month; and the reconciliation records, including P-Card Monthly Bank Statements and End of Cycle Checklist, should be reviewed and approved by the Principal. The P-Card Site Administrator is responsible for scanning each P-Card package and submitting it through the ImageQuest system by the 20th of the following month.
- P-Cards should not be used for payment methods disallowed by the Purchasing Manual.
- Field trips should be conducted in accordance with *School Board Policy 2.40* and related District guidelines. A *Field Trip/Activity Planning Report and Approval Request* and TDEs must be completed by the sponsor and pre-approved by the Principal and other appropriate supervisors depending on the destination for each field trip..

Management's Response

Concur. We did not have a treasurer for 4 months, May – August. That is why the P-Card process was not completed in a timely manner. It has been completed. Helmet reconditioning payment was delayed

Palm Beach Lakes High School
Management Letter
Year Ended June 30, 2021

due to COVID. The company was aware and allowed us time to pay. The trip to Lakeland for the girls State basketball championship game was approved by the principal and region prior to trip. However, the electronic signing was delayed. We have created a new process to ensure all electronic paperwork is signed in a timely manner. New treasurer has been trained and will not use pay pal to pay for merchandise.

**Park Vista High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 7900 Jog Road
Lake Worth, FL 33467

Principal:
Fiscal Year 2021: Reginald Myers
During Audit: Enrique Vela

Treasurer:
Fiscal Year 2021: Leigh Katusak
During Audit: Leigh Katusak

Community School Director:
Fiscal Year 2021: Ronald Peteck
During Audit: Ronald Peteck

Cash and Investments

Checking	\$ 624,758.93
Investments	
	\$ 624,758.93

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 159,537.98	\$ 192,519.85	\$ 201,985.50	\$ 84,040.62	\$ 84,488.90	\$ 149,624.05
Music	(11,101.92)	87,652.38	25,555.05	6,946.00	6,946.00	50,995.41
Classes	3,221.77	1,755.06	1,119.48	1,338.58	2,077.40	3,118.53
Clubs	86,545.63	43,143.25	45,086.51	1,173.40	1,612.88	84,162.89
Departments	183,253.18	25,052.09	14,953.19	7,268.82	7,213.32	193,407.58
Trusts	95,072.18	62,020.51	72,351.85	3,123.21	2,692.93	85,171.12
General	61,030.64	17,116.78	21,008.87	11,461.18	10,320.38	58,279.35
	\$ 577,559.46	\$ 429,259.92	\$ 382,060.45	\$ 115,351.81	\$ 115,351.81	\$ 624,758.93

Park Vista High School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

Royal Palm Beach High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 10600 Okeechobee Boulevard
 Royal Palm Beach, FL 33411

Principal:
 Fiscal Year 2021: Jesus Armas
 During Audit: Jesus Armas

Treasurer:
 Fiscal Year 2021: Diana Marker
 During Audit: Diana Marker

Community School Director:
 Fiscal Year 2021: Alexandra Deveroux
 During Audit: Alexandra Deveroux

Cash and Investments

Checking	\$ 116,763.08
Investments	
	\$ 116,763.08

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	(\$ 8,969.66)	\$ 60,256.23	\$ 60,310.25	\$ 68,416.28	\$ 56,634.76	\$ 2,757.84
Music	594.99	4,946.54	1,742.27	0.00	0.00	3,799.26
Classes	10,908.39	1,497.85	11,558.35	12,188.68	12,188.68	847.89
Clubs	31,459.50	48,181.74	39,909.04	22,543.11	18,613.62	43,661.69
Departments	33,441.61	13,100.13	17,485.86	4,975.28	1,750.15	32,281.01
Trusts	53,596.14	115,877.08	111,618.75	7,849.37	27,647.73	38,056.11
General	(4,941.40)	6,477.50	7,039.04	2,549.91	1,687.69	(4,640.72)
	\$ 116,089.57	\$ 250,337.07	\$ 249,663.56	\$ 118,522.63	\$ 118,522.63	\$ 116,763.08

DEFICIT ACCOUNTS

Finding

The review of the school's Internal Funds accounting records revealed that two Athletic accounts had unresolved year-end deficit balances totaling \$8,750.05: (1) Boys' Basketball (Account #1-0750.00 for \$1,872.25) and (2) Football-Varsity (Account #1-2020.00 for \$6,877.80).

Recommendation

To ensure fiscal accountability and self-sufficiency, the school should monitor the Internal Funds activity accounts closely so that expenditures would not exceed revenues.

Bulletin #P 21-140 CFO – FY21 Internal Accounts Reports Timelines states, "Deficits in Athletics accounts may be covered from General Athletic, from other sports accounts, or by making transfers from general Activities, Administrative Courtesy, or Facility Rental." There were sufficient funds in other sports accounts (\$11,407.99) to resolve these deficits, as required by the **Bulletin #P 21-140 CFO**.

Management's Response

I agree that the accounts in mention were in a deficit. However, findings imply that an error made. The account can be rolled over as a deficit. The accounts are being monitored so that there will no longer be a deficit.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the Yearbook Sales (Account #5-0450.00) had the following exceptions:

- Fundraising documentation was not prepared and retained for this fundraiser.
- Based on the school's purchasing records and confirmation from the vendor, 201 books were purchased and delivered to the school for resale. The collection records disclosed that one book was sold at the school. The vendor's records showed that 150 books were sold through the vendor's website. Staff could not locate any inventory remaining during the audit. Based on the available information, it appears that 50 (201-1-150) yearbooks with a resale value of \$3,750 (50 x \$75) were unaccounted for.
- The sponsor did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2021.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically,

- To ensure that fundraising activities are consistent with the School Board Mission, fundraisers should be pre-approved by the Principal and documented in the *Fundraising Application/Recap Form*.
- *Sales Item Inventory Report* should be properly prepared and completed with accurate information for each fundraiser and be approved by the principal. Accurate information will assist staff in reconciling the sales revenue with the estimated revenue. Discrepancy between the estimated revenue and actual receipts should be reviewed and resolved accordingly.
- Failure to prepare the related reports for fundraisers defeat the purpose of controls and could result in undetected loss of school assets.
- To ensure fundraiser sponsors are familiar with and complying with the current fundraising procedures, they are required to complete the Annual eLearning Training Course prior to conducting fundraising activities.

Management's Response

Concur. New sponsor has been hired. Bookkeeper will meet with the sponsor to ensure he is aware of all proper procedures.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that:

- Disbursement #21846 (for \$18,874.14) dated October 6, 2020, was for payment of a September 1, 2019, invoice for football uniforms; 13 months after the invoice date. Furthermore, the *Purchase Order* for \$3,934.14 of the included invoices was not approved by the Principal until October 10, 2020, four days after payment.
- The *Purchase Order* for Disbursement # 21886 (for \$2,166) was not approved by the Principal until 28 days after the invoice date.
- Disbursement # 22042 (for \$1,306.59) was for purchase of a computer for the ROTC Cyber Security Program. The purchase was not supported by an approved *Software/Hardware/Technology Request (PBSD 2199)*. This form must be completed prior to acquiring or upgrading non-standard software/hardware technology.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically,

- Pursuant to the District's *Purchasing Manual* and *Internal Accounts Manual*, all Internal Funds purchases require the Principal's approval prior to the purchase. This will help ensure that the purchase is appropriate and properly funded.
- To avoid incurring unnecessary finance charges and in compliance with *Florida Statutes §218.503 (Prompt Payment Act)*, the school should promptly process payments for all invoices.
- As required by the District's *Purchasing Manual Section 5-1*, "Technology items must be approved by the Technology Clearinghouse Committee (TCC) or be on the Information Technology approved product list" The school should submit the *Software/Hardware/ Technology Request Form* (PBSD 2199) to the Information Technology Department for review and approval for purchase of non-District approved software/hardware.

Management's Response

Concur. Bookkeeper and principal will ensure that purchasing procedures are adhered to.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that the school's portion of the rental income and custodial fee collected from Lease #1013 was not properly allocated. Instead, the entire collection was recorded in the Utilities Rental Account (#6-5500). As a result, the school over-transmitted \$3,603.60 in the school's share to the Central Office.

Recommendation

Leasing of school facilities should be administered in accordance with *School Board Policy 7.18* and related District guidelines. Specifically, leasing revenues should be allocated in accordance with the District's approved *Rate Schedule*. The District's portions of leasing fees should be transmitted to the Central Office accordingly.

Management's Response

Concur. This occurred when the bookkeeper was new. This will not happen again.

**Santaluces High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 6880 Lawrence Road
Lantana, FL 33462

Principal:
Fiscal Year 2021: Tameka Robinson
During Audit: Tameka Robinson

Treasurer:
Fiscal Year 2021: Vagira Seeden
During Audit: Vagira Seeden

Community School Director:
Fiscal Year 2021: Terry Gaddy
During Audit: Terry Gaddy

Cash and Investments

Checking	\$ 256,519.74
Investments	
	\$ 256,519.74

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 53,289.65	\$ 78,373.91	\$ 68,887.75	\$ 11,519.02	\$ 12,016.70	\$ 62,278.13
Music	33,470.91	28,856.08	20,397.93	3,776.95	4,188.95	41,517.06
Classes	9,942.15	500.00	6,901.20	7,850.42	7,850.42	3,540.95
Clubs	20,554.83	3,827.97	7,668.94	1,606.46	1,606.46	16,713.86
Departments	78,676.64	19,145.96	31,461.23	6,482.33	6,362.83	66,480.87
Trusts	59,183.35	93,426.95	89,829.37	12,731.61	7,520.85	67,991.69
General	(\$ 1,448.19)	5,667.88	1,801.93	640.37	5,060.95	(2,002.82)
	\$ 253,669.34	\$ 229,798.75	\$ 226,948.35	\$ 44,607.16	\$ 44,607.16	\$ 256,519.74

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the *Sales Item Inventory Reports* for the ROTC Snack Sales (Account #5-1975.03) and the School Spirit Clothing (Account #1-0010-05) were not reviewed and approved by the Principal.

Recommendations

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically, The *Sales Item Inventory Report* should be reviewed and approved by the Principal to account for any items that were given-away free-of-charge, or missing. Accurate information on the *Sales Item Inventory Report* will assist staff in reconciling the sales revenue with the estimated revenue.

Management's Response

Concur.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements found that two disbursements totaling \$4,660.50 (#24164 for \$3,168.50 and #24372 for \$1,492) did not have the required *Purchase Orders*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.

Recommendations

Disbursements should be administered as required by *DOE Rules (Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools)* and *Internal Accounts Manual, Chapter 3*, Specifically, All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.

Management's Response

Concur.

**Seminole Ridge High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 4601 Seminole Pratt Whitney Road
Loxahatchee, FL 33470

Principal:
Fiscal Year 2021: James Campbell
During Audit: James Campbell

Treasurer:
Fiscal Year 2021: Rocio Soucy
During Audit: Rocio Soucy

Cash and Investments

Checking	\$ 527,155.63
Investments	
	\$ 527,155.63

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 84,895.93	\$ 100,911.35	\$ 96,105.63	\$ 35,113.44	\$ 39,245.03	\$ 85,570.06
Music	(22,555.01)	47,872.37	22,965.63	9,373.21	9,139.90	2,585.04
Classes	16,135.73	2,139.69	3,575.96	1,954.70	895.45	15,758.71
Clubs	49,414.49	28,893.76	21,188.70	3,355.63	12,376.88	48,098.30
Departments	217,040.34	55,402.58	51,642.09	25,014.46	36,194.21	209,621.08
Trusts	144,476.91	60,302.33	72,081.40	13,224.91	743.41	145,179.34
General	8,925.49	15,540.89	14,681.81	25,805.88	15,247.35	20,343.10
	\$ 498,333.88	\$ 311,062.97	\$ 282,241.22	\$ 113,842.23	\$ 113,842.23	\$ 527,155.63

DEFICIT ACCOUNTS

Finding

The review of the school's Internal Funds accounting records revealed that four athletic accounts and the Yearbook Account had year-end deficits totaling \$11,090.94 on June 30, 2021.

Program (Account)	Deficit
Boys Basketball (#1-0750.00)	(\$8,096.40)
Girls Basketball (#1-0850.00)	(336.98)
Cross Country (#1-1010.00)	(642.36)
Track (#1-6000.00)	(1,185.29)
Yearbook (#5-0450.00)	(829.91)
Total	(\$11,090.94)

Recommendation

Pursuant to *Internal Accounts Manual, Chapter 4*, the principal and activity sponsors must closely monitor account balances on a regular basis to avoid year-end deficits. The Accounting Department has established specific guidelines for covering account deficits at the close of the fiscal year.

Bulletin #P 21-140 CFO – FY21 Internal Accounts Reports Timelines states, "Deficits in Athletics accounts may be covered from General Athletics, from other sports accounts, or by making transfers from General Activities, Administrative Courtesy, or Facility Rental." And, "Deficits in Department accounts may be covered by making transfers from General Activities, Administrative Courtesy, or Facility Rental."

Management's Response

Concur. Due to COVID-19 fundraising efforts were not successful this year. Most of the accounts listed had student athletes that had not finished paying for fees. The basketball team, which had the largest, held a summer camp, which brought in funds, unfortunately after the end of the year.

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample *Monies Collected Reports* (MCRs) found that some sponsors did not always record the deposit information on the *Drop-safe Log* before dropping the monies into the safe. For example, the deposit information for five collections totaling \$5,584 (MCR #s 2067-22, 2052-5, 2052-9, 2052-10, and 2052-11) was not recorded on the *Log*.

Recommendation

Money collections should be administered in accordance with *DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools), Internal Accounts Manual*, and District guidelines. Specifically, responsible staff should complete the *Drop-safe Log* with all the required information. The activity sponsor should complete *Section 1* of the *Log* before dropping off the collections into the safe.

Management's Response

Although it is true that those instances mentioned some sponsors did not log their deposits, we followed Drop Safe Log Procedures, Chapter 7, page 1, item 7.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card purchases found that:

- Disbursement #25768 (for \$600.75) was payment to a consultant for Color Guard instruction. However the disbursement did not have the required *School District Consultant Agreement (PBSD 1420)*.
- Four disbursements totaling \$7,300 (#25784 for \$1,000, #25785 for \$2,000, #25786 for \$3,500 and #25941 for \$800) were payments to four consultants for marching band percussion instruction. However, the four related *School District Consultant Agreements* had the following exceptions:
 - None of the *Agreements* were approved by the Principal until 26 working days after consulting services began.
 - None of the *Contract/Agreement Addendums (PBSD 2220)* were approved by the Principal.
 - The *Consultant Evaluation Forms* were not completed.
- Supporting documents for eight disbursements, totaling \$12,290.24, (#25566, #25768, #25784, #25785, #25786, #25800, #25821, and #25941) were not defaced after payment. Supporting documentation should be defaced (stamped "PAID") after payment in order to prevent duplicate payments.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and related District guidelines. Specifically:

- The *School District Consultant Agreement (PBSD 1420)* should be properly executed for all consultants with dated signatures. To verify that all consultants comply with *Section 8* of the

Consultant Agreement and Florida Statutes §1012.465 (Jessica Lunsford Act), consultant background must be cleared prior to performing services on school grounds when students are present.

- To avoid potential duplicated payments, supporting documentation such as receipts and invoices should be defaced (stamped “PAID”) after payments were made

Management’s Response

Concur. #25768 did have the required consultant agreement attached to the check req. and stub. We concur with the other disbursements. For defacing documents we ensured that invoices were in KEV which is more effective at preventing duplicate payments.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that:

- Leasing charges for Lease #1005 were not collected until six days after the leasehold period began. Moreover, the *Lease Agreement* was not approved by the Principal or signed by the Lessee until one and two days after the start of the leasehold period, respectively.
- The *Certificate of Insurance* for Lease #1001 did not indicate the School Board as an additional insured party.
- The Central Office’s portion of the rental income was properly allocated; however the school did not transmit this amount to the Central Office as required.

Recommendation

Leasing of school facilities should be administered in accordance with ***School Board Policy 7.18*** and related District guidelines. Specifically,

- ***School Board Policy 7.18***, requires that leasing charges “*are to be paid by check or credit card (no cash) at least forty-eight (48) hours prior to the use of a facility.*”
- To protect the best interest of the School District and ensure *Lease Agreements* are legally enforceable, they should be executed with all the required signatures prior to the use of facilities by lessees
- As required by ***School Board Policy 7.18***, the lessee must “*provide a copy of liability insurance policy in the amount of \$1,000,000, naming the School Board of Palm Beach County as an additional insured, with the Lease Agreement or purchase liability insurance from the School District.*” This will ensure the School Board is protected from unwarranted liabilities.

Seminole Ridge High School
Management Letter
Year Ended June 30, 2021

- The Central Office's portion of rental income and sales tax should be recorded in the respective Internal Funds accounts and transmitted to the Central Office in accordance with the District's ***Approved Rate Schedule***.

Management's Response

Concur. Lease 1005 lessee was not permitted to use the facility until payment was received.

**Spanish River High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 5100 Jog Road
Boca Raton, FL 33496

Principal:
Fiscal Year 2021: Allison Castellano
During Audit: Allison Castellano

Treasurer:
Fiscal Year 2021: Martha Combs
During Audit: Martha Combs

Cash and Investments

Checking	\$ 815,116.78
Investments	
	\$ 815,116.78

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 123,351.44	\$ 120,268.08	\$ 87,119.56	\$ 31,923.49	\$ 29,623.49	\$ 158,799.96
Music	16,015.82	38,281.23	13,598.25	3,175.00	3,175.00	40,698.80
Classes	22,757.67	4,426.30	6,652.57	2,978.60	15,308.40	8,201.60
Clubs	115,869.22	70,421.03	53,048.90	2,692.42	11,593.85	124,339.92
Departments	126,252.44	14,813.11	26,879.47	1,910.41	1,540.41	114,556.08
Trusts	285,671.85	250,068.24	207,656.93	36,315.44	37,375.00	327,023.60
General	47,905.37	8,583.75	34,613.09	23,197.98	3,577.19	41,496.82
	\$ 737,823.81	\$ 506,861.74	\$ 429,568.77	\$ 102,193.34	\$ 102,193.34	\$ 815,116.78

DOCUMENTATION FOR FUNDRAISERS

Finding

As indicated by the sponsor on the *Sales Item Inventory Report* for the T-shirt Sales (Account #2-1000.01), 19 T-shirts with a resale value of \$209, were “paid using students credit or billed later”. According to staff, the students participate in many fundraising activities throughout the year, students can use those funds to pay fees and supplies and were tracked in the “Charms” software. However, once the year is concluded, the software no longer retains the details of student transactions. Due to the lack of student account information, we were unable to determine if the \$209 in sales revenue was accounted for.

Recommendation

To enhance the integrity of the financial records, information for students who had the credit balance on the account should be part of the fundraiser documentation. Without adequate supporting documentation, there was no assurance that the credits were appropriate.

Management’s Response

Concur. Principal and Assistant Principal met with employee and explained issue (audit finding). Employee received conference notes and was instructed to seek support filling out fundraising form and including proper documentation moving forward.

**Suncoast High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 1717 Avenue "S"
Riviera Beach, FL 33404

Principal:
Fiscal Year 2021: Kathryn Koerner
During Audit: Kathryn Koerner

Treasurer:
Fiscal Year 2021: Lynn Gold
During Audit: Angelica Alvarez Matias

Cash and Investments

Checking	\$ 499,960.43
Investments	
	\$ 499,960.43

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 110,108.48	\$ 183,148.78	\$ 163,286.58	\$ 47,685.75	\$ 47,107.75	\$ 130,548.68
Music	33,461.03	25,016.00	16,096.28	752.85	1,080.85	42,052.75
Classes	28,327.67	41,200.00	37,236.00	0.00	0.00	32,291.67
Clubs	69,446.75	74,816.31	43,517.60	2,027.07	5,692.36	97,080.17
Departments	145,463.02	51,795.90	117,056.35	55,108.34	48,337.20	86,973.71
Trusts	103,621.97	168,286.59	160,560.47	67,739.24	70,197.34	108,889.99
General	13,265.42	13,859.40	24,103.61	157.12	1,054.87	2,123.46
	\$ 503,694.34	\$ 558,122.98	\$ 561,856.89	\$ 173,470.37	\$ 173,470.37	\$ 499,960.43

YEARBOOK SALES

Finding

The review of documentation for fundraisers revealed that some financial activities for the Yearbook Sales were recorded in the main account (Account #5-0450.00) rather than the decimalized account (Account #5-0450.04) designated for the yearbook sales.

Recommendation

To assist the school in evaluating and monitoring the performance of product sales, a separate decimalized account should be established for each sales item. The sales account should include all the needed and accurate financial information.

Management's Response

Concur. This will be addressed immediately and rectified moving forward.

LEASING OF SCHOOL FACILITIES

Finding

Three *Lease Agreements* (#1015, #1025, and #1029) were not properly executed with all the required signatures. The *Agreements* were neither signed by the lessees nor the witnesses.

Recommendation

To protect the best interest of the School District and ensure *Lease Agreements* are legally enforceable, they should be executed with all the required signatures prior to the use of facilities by lessees.

Management's Response

Concur. I do not concur on the signatures being missing, however, all of the funds from the leases were accurate and intact. During the COVID year, there were challenges with communication lines and signatures because of timelines affected by employee absences, e-correspondence, etc.

**Wellington High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 2101 Greenview Shores Boulevard
Wellington, FL 33414

Principal:
Fiscal Year 2021: Cara Hayden
During Audit: Cara Hayden

Treasurer:
Fiscal Year 2021: Dottie Billi
During Audit: Dottie Billi

Community School Director:
Fiscal Year 2021: Chris Romano
During Audit: Chris Romano

Cash and Investments

Checking	\$ 726,082.75
Investments	
	\$ 726,082.75

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 123,578.09	\$ 192,368.08	\$ 216,118.44	\$ 99,528.89	\$ 93,566.72	\$ 105,789.90
Music	62,563.76	24,597.00	67,101.02	121.16	6.60	20,174.30
Classes	7,152.62	0.00	(1,074.84)	3,188.00	5,924.46	5,491.00
Clubs	96,507.06	76,220.29	68,226.92	11,643.20	18,231.02	97,912.61
Departments	144,668.04	51,517.18	71,634.66	18,497.73	16,553.06	126,495.23
Trusts	327,056.68	123,421.43	158,027.63	19,930.38	24,919.85	287,461.01
General	79,460.26	22,025.69	25,019.60	20,675.08	14,382.73	82,758.70
	\$ 840,986.51	\$ 490,149.67	\$ 605,053.43	\$ 173,584.44	\$ 173,584.44	\$ 726,082.75

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The Yearbook Sales (Account #5-0450.00) and the Yearbook Advertising Sales did not have the required *Sales Item Inventory Report*. Based on the school's purchasing records, vendor prepared sales summary and our examination of physical inventory during the audit, 42 yearbooks with a resale value of \$4,620 (42 x \$110) were unaccounted for. According to the sponsor, some yearbooks were given-away but no records for the given-away items were maintained.
- Although a *Sales Item Inventory Report* for the FY 21 Parking Permits Sales (Account #7-0100.01) was prepared by the sponsor and approved by the principal, some of the fundraising information was not recorded on the form. Missing information included (1) the beginning and ending inventories, and (2) the quantities of items purchased, and given-away.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically, *Sales Item Inventory Report* should be prepared and completed with accurate information for each fundraiser. Accurate information will assist staff in reconciling the actual sales revenue with the estimated revenue. All significant discrepancies between the estimated revenue and actual receipt should be reviewed and resolved accordingly.

Management's Response

Concur. All staff have been re-directed.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that:

- Disbursement #30355 (for \$1,581.95) was for teacher appreciation lunches but did not have the required *Purchase Order*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000. Additionally, the *Purchase Order* for Disbursement #29982 (for \$5,333.74) did not have the date of the Principal's signature.
- Disbursement #29985 (for \$500) was for payment to a consultant for individual golf lessons for eight students. However, the engagement of this consultant did not have a *School District Consultant Agreement (PBSD 1420)*.

Wellington High School
Management Letter
Year Ended June 30, 2021

- Two disbursements totaling \$3,280 (#30530 for \$1,280 and #30531 for \$2,000) were payments to consultants for coaching lacrosse. However, the names of the insured for the *Certificates of Insurance* did not agree with the consultants names.
- The school did not always process payments for purchases in a timely manner. For example, two invoices (totaling \$6,227.25) dated November 26, 2019, and March 16, 2020, were not processed for payment until August 12, 2020 through Disbursement #29792. Moreover, (1) the school used non-District bid awarded vendor and did not obtain three competitive quotes as required by **School Board Policy 6.14(4.b.iii)**, and (2) all the items purchased were shipped to the staff's home address instead of the school.
- Disbursement #30365 (\$1,492.48) was for reimbursement to an employee for rental of storage units for lacrosse equipment. However, the expenditure included \$35.20 in late fees.

Recommendation

Disbursements should be administered in accordance with **Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)**, and related District guidelines. Specifically,

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- The *School District Consultant Agreement (PBSD 1420)* should be properly executed for all consultants with dated signatures. To verify that all consultants comply with *Section 8* of the *Consultant Agreement* and **Florida Statutes §1012.465 (Jessica Lunsford Act)**, consultant background must be cleared prior to performing services on school grounds when students are present.
- The name of the insured on the *Certificate of Insurance* should agree with the consultant's name on the *School District Consultant Agreement (PBSD 1420)*.
- To avoid incurring unnecessary finance charges and in compliance with **Florida Statutes §218.503 (Prompt Payment Act)**, the school should promptly process payments for all invoices including those for District services.
- **School Board Policy 6.14 (4.b.iii)** states, "In such cases where the School Board or designee has not approved a vendor for the commodities or contractual services needed, the Principal shall make purchases exceeding five thousand dollars (\$5,000), to the extent authority has been delegated above, using a minimum of three (3) competitive quotes, when feasible except for Professional Services, professional memberships, educational services, and copyrighted materials, as set forth in **State Board of Education Rule 6A-1.012** or other applicable laws. The purchase shall be based upon lowest price quote or selection criteria developed by the Principal."
- School purchases should be delivered to the school address.

Wellington High School
Management Letter
Year Ended June 30, 2021

Management's Response

Concur. All staff have been re-directed and re-trained.

ADULT EDUCATION AND COMMUNITY SCHOOL PROGRAMS

Finding

The review of the school's records found that the Adult Education fees collected during August through October 2020, and November 2020, were not timely transmitted to the Central Office until January 20, 2021. District procedures require that Adult Education fees be transmitted to the Central Office within 20 days following the month of collection.

Recommendation

Adult Education and Community School Programs should be administered in accordance with the District's guidelines. Specifically, Adult Education fees be transmitted monthly to the Central Office within 20 days after the close of the accounting period.

Management's Response

Concur. All staff have been re-directed and re-trained.

West Boca Raton High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 12811 Glades Road
 Boca Raton, FL 33498

Principal:
 Fiscal Year 2021: Ed Capitano
 During Audit: Ed Capitano

Treasurer:
 Fiscal Year 2021: Diana Esola
 During Audit: Diana Esola

Community School Director:
 Fiscal Year 2021: Bradly Dorfberger
 During Audit: Bradly Dorfberger

Cash and Investments

Checking	\$ 537,188.94
Investments	
	\$ 537,188.94

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 120,301.84	\$ 137,615.67	\$ 191,040.65	\$ 41,107.43	\$ 40,558.71	\$ 67,425.58
Music	108,464.71	42,819.85	49,090.62	50,021.79	1,299.27	150,916.46
Classes	7,103.16	47.00	1,945.00	1,356.00	0.00	6,561.16
Clubs	107,111.12	18,733.95	15,039.86	965.27	4,219.27	107,551.21
Departments	188,444.21	81,003.97	149,086.49	65,456.72	65,276.22	120,542.19
Trusts	145,643.51	129,689.84	148,805.84	13,616.84	56,383.58	83,760.77
General	26,178.46	9,166.14	30,126.03	14,775.00	19,562.00	431.57
	\$ 703,247.01	\$ 419,076.42	\$ 585,134.49	\$ 187,299.05	\$ 187,299.05	\$ 537,188.94

UNRESTRICTED ACCESS TO DROP-SAFE

Finding

During the audit, we noted that the drop-safe was not properly locked and could be opened by anyone. This noncompliance was brought to the principal's attention during the audit fieldwork.

Recommendation

Safes must not be left unlocked while unattended. Unless there is a need to open the safe for a specific purpose, such as to remove funds for verification by the treasurer and independent verifier, it should remain locked at all times.

Management's Response

Concur. This was an immediate fix. I have already spoke to two people that have access.

DOCUMENTATION FOR DEPOSITS

Finding

The review of the money collection process and sample *Monies Collected Reports* (MCRs) found that monies were not always deposited into the bank in a timely manner. For example, \$4,865 collected through MCR#1322-10 was not timely processed by the school treasurer. The money was not deposited into the bank until seven working days after collection.

Recommendation

Money collections should be administered in accordance with *DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools)*, *Internal Accounts Manual*, and District guidelines. Specifically, *DOE Rules* and *District Bulletin #P-14051-S/CFO* require that monies collected be put into the drop-safe daily and be deposited into the bank within five working days after the collections. Delay in turning in the monies for deposit could subject the monies to unwarranted exposure and result in financial irregularities.

Management's Response

Concur. We will follow the above recommendation.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card purchases found that:

- The *Purchase Order* for Disbursement #36085 (for \$24,217.02) was not approved by the Principal until two days after the check was issued. In addition, the *Purchase Orders* for Disbursements #36116 (for \$9,244) and #35238 (for 1,214.50) were not dated at the time of the Principal approval and therefore timeliness of approval could not be verified.
- Supporting documents for three disbursements, totaling \$39,407.50, (#36082 for 23,368.50, #36116 for \$9,244, and #36146 for \$6,795) were not defaced after payment to prevent potential duplicated payments.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically,

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- To avoid potential duplicated payments, supporting documentation such as receipts and invoices should be defaced (stamped "PAID") after payments were made.

Management's Response

Concur. Each recommendation will be followed.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that the school did not complete the required monthly inventory-check for *School Checks* from October 2020 through June 2021.

Recommendation

To ensure proper fiscal accountability and as required by *Chapter 27 of the Internal Accounts Manual*, the *School Checks* should be inventory-checked monthly by the designated document custodian and the results recorded on the *Prenumbered Document Inventory Register (PBSD 0160)*.

Management's Response

Concur. We will follow the above recommendation.

William T. Dwyer High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 13601 North Military Trail
Palm Beach Gardens, FL 33418

Principal:
Fiscal Year 2021: Corey Brooks
During Audit: Corey Brooks

Treasurer:
Fiscal Year 2021: Constance Hodgdon
During Audit: Constance Hodgdon

Cash and Investments

Checking	\$ 356,917.60
Investments	
	\$ 356,917.60

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 56,785.59	\$ 98,631.34	\$ 109,068.38	\$ 63,738.84	\$ 60,590.84	\$ 49,496.55
Music	(16,001.54)	63,779.70	39,627.89	48.70	608.70	7,590.27
Classes	107,656.05	13,643.25	58,291.92	0.00	100.00	62,907.38
Clubs	62,090.83	27,972.19	22,581.17	891.01	4,053.72	64,319.14
Departments	81,501.34	14,340.53	19,191.52	897.52	2,439.73	75,108.14
Trusts	97,011.73	144,923.86	134,467.24	18,572.49	17,974.89	108,065.95
General	(13,287.20)	6,592.96	5,494.91	5,124.50	3,505.18	(10,569.83)
	\$ 375,756.80	\$ 369,883.83	\$ 388,723.03	\$ 89,273.06	\$ 89,273.06	\$ 356,917.60

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample *Monies Collected Reports* (MCRs) found that monies collected were not always deposited into the drop-safe in a timely manner. For example, \$1,590 collected through six MCRs (#933-5, #933-6, #933-15, #933-20, #954-2, and #954-6) were retained by the sponsors for one to 45 working days before putting the money into the drop-safe for deposit.

Recommendation

Money collections should be administered in accordance *with DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools), Internal Accounts Manual*, and District guidelines. Specifically, *DOE Rules* and *District Bulletin #P-14051-S/CFO* require that monies collected be put into the drop-safe daily, and be deposited into the bank within five working days after the collections. Delay in turning in the monies for deposit could subject the sponsors to unwarranted exposure and result in potential irregularities along with being held financially responsible.

Management's Response

Concur. Monies will be deposited daily and bank deposits within 5 days. Monies collected but not processed will be deposited and notated on the drop safe log as TBD (to be determined).

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of documentation for fundraisers revealed that the *Sales Item Inventory Reports* for the Band Coupon Books (Account #6-0650.03), and SGA Sweatshirt Sale (Account #4-4810.02) were not reviewed and approved by the Principal.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically, the *Sales Item Inventory Report* should be reviewed and approved by the Principal to account for any items that were given-away free-of-charge, or missing.

Management's Response

Concur. Fundraisers will be tracked on a spreadsheet with begin and end dates. End dates on fundraisers will be added to calendar and shared between Principal, sponsor, and bookkeeper. Principal will review and approve Sales Item Inventory Reports, accounting for ALL items.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card purchases found that:

- The *Check Requisitions* for two disbursements (#24037 for \$680.77 and #24291 for \$4,000) were not signed by the sponsors to confirm the receipt of goods or services.
- Disbursement #23818 (for \$1,500) did not have the required *Purchase Order*. Also, the *Purchase Order* for Disbursement #23918 (for \$4,084.22) was not approved by the Principal. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and related District guidelines. Specifically,

- *Check Requisitions* should be signed by the sponsors to confirm the receipt of related goods and services.
- As required by the *Internal Accounts Manual, Chapter 8 (Cash Disbursements and Checks)*, *Purchase Orders* should be prepared and pre-approved by the principal for purchases in excess of \$1,000. This is to confirm the availability of funds for payment,

Management's Response

Concur. Check requisitions will be signed by sponsors before Principal approval. Sponsors will acquire quotes, confirm available funds with bookkeeper for all internal account P.O.'s over \$1,000. Bookkeeper will initial all internal account P.O.'s over \$1,000 prior to Principal's pre-approval sign-off.

Other Schools

This page left intentionally blank.

This page left intentionally blank.

**Chuck Shaw Technical Education Center
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 4260 Westgate Avenue
West Palm Beach, FL 33409

Principal:
Fiscal Year 2021: Rick Swearingen
During Audit: Awilda Tomas-Andres

Treasurer:
Fiscal Year 2021: Carolyn Jefferson
During Audit: Carolyn Jefferson

Cash and Investments

Checking	\$ 141,619.54
Investments	
	\$ 141,619.54

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	0.00	0.00	0.00	0.00	0.00	0.00
Clubs	0.00	0.00	0.00	0.00	0.00	0.00
Departments	27.20	0.00	0.00	0.00	0.00	27.20
Trusts	25,516.18	130,976.93	118,475.25	28,254.50	31,798.18	34,474.18
General	113,193.35	8,903.00	18,521.87	3,548.68	5.00	107,118.16
	\$ 138,736.73	\$ 139,879.93	\$ 136,997.12	\$ 31,803.18	\$ 31,803.18	\$ 141,619.54

Chuck Shaw Technical Education Center
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

Crossroads Academy
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 225 S.W. 12th Street
 Belle Glade, FL 33430

Principal:
 Fiscal Year 2021: Diane Howard
 During Audit: Diane Howard

Treasurer:
 Fiscal Year 2021: Kirston Butler
 During Audit: Kirston Butler

Cash and Investments

Checking	\$ 3,024.03
Investments	
	\$ 3,024.03

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	0.00	0.00	0.00	0.00	0.00	0.00
Clubs	603.48	0.00	0.00	0.00	0.00	603.48
Departments	3.00	0.00	0.00	0.00	0.00	3.00
Trusts	256.41	2,442.00	1,024.88	0.00	0.00	1,673.53
General	300.51	7,986.08	7,542.57	75.28	75.28	744.02
	\$ 1,163.40	\$ 10,428.08	\$ 8,567.45	\$ 75.28	\$ 75.28	\$ 3,024.03

DOCUMENTATION FOR FUNDRAISERS

Finding

A fundraiser selling Chick-Fil-A meals was held to provide four \$500 scholarships to graduating seniors. However, fundraising documentation was not prepared and retained for this fundraiser.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically,

- To ensure that fundraising activities are consistent with the School Board Mission, fundraisers should be pre-approved by the Principal and documented in the *Fundraising Application/Recap Form*.
- To ensure proper fiscal accountability, the *Sales Item Inventory Report* should be accurately completed with all needed information. Accurate *Sales Item Inventory Report* should assist staff in (1) reconciling sales revenues and (2) tracking of items purchased, given away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be examined and resolved accordingly.

Management's Response

Concur. All fundraising activities should be done in accordance with Policy #2.16. My school failed to comply with the policy with the scholarship fundraiser. The supporting documentation were never sent by the Chick Fil-A company after several email requests. School should have made copies.

DOCUMENTATION FOR DISBURSEMENTS

Finding

Three disbursements totaling \$3,631 (#3183 for \$2,834, #3184 for \$749, and #3185 for \$48) were for purchase of preordered fundraiser meals. However, these disbursements did not have any supporting documentation, such as invoices or itemized receipts.

Recommendation

To ensure that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

Management's Response

Concur.

**Delray Full Service Center
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 301 S.W. 14th Avenue
Delray Beach, FL 33444

Principal:
Fiscal Year 2021: Brian Killeen
During Audit: Brian Killeen

Treasurer:
Fiscal Year 2021: Nathalie Lafontant
During Audit: Nathalie Lafontant

Cash and Investments

Checking	\$ 11,071.28
Investments	
	\$ 11,071.28

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	0.00	0.00	0.00	0.00	0.00	0.00
Clubs	0.00	0.00	0.00	0.00	0.00	0.00
Departments	0.00	0.00	0.00	0.00	0.00	0.00
Trusts	1,953.67	24,972.04	25,030.58	50.00	50.00	1,895.13
General	9,315.54	0.00	139.39	0.00	0.00	9,176.15
	\$ 11,269.21	\$ 24,972.04	\$ 25,169.97	\$ 50.00	\$ 50.00	\$ 11,071.28

Delray Full Service Center
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**Indian Ridge School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 1955 Golden Lakes Boulevard
West Palm Beach, FL 33411

Principal:
Fiscal Year 2021: Eugene Ford
During Audit: Eugene Ford

Treasurer:
Fiscal Year 2021: Patricia Hammond
During Audit: Patricia Hammond

Cash and Investments

Checking	\$ 62,370.95
Investments	
	\$ 62,370.95

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	5,669.68	0.00	7,706.41	10,118.05	2,918.05	5,163.27
Clubs	942.75	303.27	4,661.16	4,611.09	1,195.95	0.00
Departments	2,679.68	11,260.76	17,806.35	10,180.27	4,560.26	1,754.10
Trusts	51,799.25	28,848.75	16,253.79	10,523.08	28,561.43	46,355.86
General	7,953.80	7.37	666.65	3,661.69	1,858.49	9,097.72
	\$ 69,045.16	\$ 40,420.15	\$ 47,094.36	\$ 39,094.18	\$ 39,094.18	\$ 62,370.95

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card purchases found that two disbursements totaling \$2,804.40 (#11111 for \$1,521.90 and #11143 for \$1,282.50) did not have the required *Purchase Orders*. Moreover, \$1,173 of Disbursement #11143 was supported by quotations instead of invoices.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and related District guidelines. Specifically,

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded
- To ensure that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

Management's Response

Concur. I met with the bookkeeper to review the district's guidelines and disbursement procedures administered per Internal Accounts Manual. In the future, the bookkeeper will use the district's 1882 form for verification.

**Palm Beach Virtual School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 9482 MacArthur Blvd.
Palm Beach Gardens, FL 33403

Principal:
Fiscal Year 2021: Bradley Henry
During Audit: Bradley Henry

Treasurer:
Fiscal Year 2021: Jose Marquez
During Audit: Jose Marquez

Cash and Investments

Checking	\$ 6,924.32
Investments	
	\$ 6,924.32

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	301.20	0.00	0.00	0.00	0.00	301.20
Clubs	0.00	0.00	0.00	0.00	0.00	0.00
Departments	0.00	0.00	0.00	0.00	0.00	0.00
Trusts	5,371.26	1,462.12	403.28	1,274.25	1,274.25	6,430.10
General	432.43	19.39	258.80	16.80	16.80	193.02
	\$ 6,104.89	\$ 1,481.51	\$ 662.08	\$ 1,291.05	\$ 1,291.05	\$ 6,924.32

Palm Beach Virtual School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

Riviera Beach Preparatory & Achievement Academy
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 7071 Gardens Road
Riviera Beach, FL 33404

Principal:
Fiscal Year 2021: Mark Simmonds
During Audit: Mark Simmonds

Treasurer:
Fiscal Year 2021: Princess Pugh
During Audit: Princess Pugh

Cash and Investments

Checking	\$ 8,900.76
Investments	
	\$ 8,900.76

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	\$0.00	3,480.00	3,056.37	637.63	637.63	423.63
Clubs	374.64	0.00	0.00	0.00	0.00	374.64
Departments	0.00	0.00	0.00	0.00	0.00	0.00
Trusts	3,849.60	18,971.01	14,956.69	660.00	660.00	7,863.92
General	228.57	10.00	0.00	0.00	0.00	238.57
	\$ 4,452.81	\$ 22,461.01	\$ 18,013.06	\$ 1,297.63	\$ 1,297.63	\$ 8,900.76

SAFEGUARDING OF ASSETS

Finding

During the audit, we noted that six of the school's blank checks #s (1744-1749) were stored on a shelf in the treasurer's office. Access to the office was not restricted while the treasurer was away.

Recommendation

To ensure school assets are safeguarded properly, unused school checks should be stored in a restricted location, such as a locked cabinet or the drop-safe.

Management's Response

Concur. Unused school checks have been stored in a restricted location. We are using a locked cabinet.

SEGREGATION OF DUTIES

Finding

The review of the money collection process and sample *Monies Collected Reports* (MCRs) found that incoming mail were sorted and distributed by staff other than the school treasurer. However, according to staff who sorted the mail, checks received in the mail were given to the treasurer for processing.

Recommendation

Money collections should be administered in accordance with *DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools), Internal Accounts Manual*, and District guidelines. Specifically, Incoming mails should be received and opened by a staff member other than the school treasurer. Payments, if any, received in the mail should be recorded on a *Monies Collected Report* (MCR) by the staff who opens the mail, prior to recording the collection on the *Drop-safe Log* and putting it into the drop-safe.

Management's Response

Upon receiving checks the staff that receives the check will give the checks to our Data Processor who will then record on a Monies Collected Report (MCR) prior to recording the collection on the Drop-safe Log and putting it into the drop-safe.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the Senior Yearbook Sales (Account #3-2022.06) did not have the required *Fundraising Application/Recap Form* and *Sales Item Inventory Report*. A total of \$200 in sales revenues was deposited into the Internal Funds during Fiscal Year 2021. Based on the school's purchasing records, this fundraiser should have generated a total estimated revenue of \$950. As a result, \$750

(79%) in estimated revenue was unaccounted for. Moreover, the sponsor for the Yearbook Sales did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2021

Item	Quantity					Selling Price	Revenues
	Beginning Inventory	Purchases ⁽¹⁾	Items Given Away	Inventory On Hand ⁽²⁾	Units Sold		
Yearbooks	-	30	0	11	19	\$50	\$950
Total Estimated Revenues							\$950
Total \$ Deposits into Internal Funds							\$200
<i>Estimated Revenues Unaccounted For</i>							<i>\$750</i>

(1) Based on purchasing records during July 1, 2020, through June 30, 2021.

(2) Based on auditor observation of physical inventory on February 7, 2022.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically,

- To ensure that fundraising activities are consistent with the School Board Mission, fundraisers should be pre-approved by the Principal and documented in the *Fundraising Application/Recap Form*.
- To ensure proper fiscal accountability, the *Sales Item Inventory Report* should be accurately completed with all needed information. Accurate *Sales Item Inventory Report* should assist staff in (1) reconciling sales revenues and (2) tracking of items purchased, given away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be reviewed and resolved accordingly.
- To ensure fundraiser sponsors are familiar with and complying with the current fundraising procedures, they are required to complete the Annual eLearning Training Course prior to conducting fundraising activities.

Management’s Response

Concur. Prep will assure fundraisers should be administered in accordance with School Board Policy 2.16 and all specific recommendations within this audit finding.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that:

- An April 14, 2021, P-Card transaction for \$481.16 did not have any supporting documentation.

Riviera Beach Preparatory & Achievement Academy
Management Letter
Year Ended June 30, 2021

- Disbursement #1659 (for \$500) was for payment to a consultant for rental and operation of a photo booth during a teachers' appreciation event. However, the engagement of this consultant did not have a *School District Consultant Agreement (PBSD 1420)*.
- The school purchased \$1,368 in food on June 21, 2021, for the staff's end-of-year luncheon. This purchase exceeded the \$1,000 per vendor daily limit and was split into two P-Card transactions (\$684 and \$684). Splitting a purchase that exceeded the \$1,000 limit into multiple purchases is disallowed by the ***Purchasing Card Procedures***. Moreover, no documentation was maintained indicating the purpose and attendees of the function.
- Disbursement #1599 (for \$233.40) was for staff travel reimbursement for a trip to Orlando during October 1 through 3, 2019. This claim was filed approximately one year after the travel date. In addition, the accompanying *Leave/Temporary Duty Elsewhere (TDE) Application* was for a trip from June 30 through July 3, 2019.

Recommendation

Disbursements should be administered in accordance with ***Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)***, and related District guidelines. Specifically,

- To ensure that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.
- To protect the best interest of the school, *School District Consultant Agreements* should be properly executed with the needed information and signatures prior to the consultant providing the services.
- P-Card purchase in excess of \$1,000 requires prior approval from the Purchasing Department. Pursuant to ***Purchasing Card Procedures***, "*Splitting an invoice totaling more than \$1,000 is considered Pyramiding and is not allowed. Payment for purchases shall not be split to stay within the single purchase limit.*" The school should not circumvent purchasing rules through splitting large purchases.
- Pursuant to ***Internal Accounts Manual, Chapter 8***, "*All travel is subject to Policy 6.01 Authorized Travel Expense Reimbursement, which outlines the approvals, documentation requirements, and reimbursement policies that govern district travel. No expenditures for travel may be made without an approved Leaves/Temporary Duty Elsewhere (TDE) Application (PBSD 0032).*" Also, ***School Board Policy 6.01*** requires monthly submission of *Out of County Travel Claim Reimbursement*.

Management's Response

Concur. Prep will administer disbursements in accordance with Internal Accounts Manual, Purchasing Card Procedures (Purchasing manual, Chapter 24), and related District guidelines Prep will also follow all specific recommendations within this audit finding.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that:

- The *Certificate of Insurance for Lease Agreement* #1004 listed the School Board as the certificate holder, but did not include the School Board as an additional insured party.
- Leasing charges for two leases (#1004 and #1007) were not collected prior to the use of facilities. Delays ranged from three to six days.

Recommendation

Leasing of school facilities should be administered in accordance with ***School Board Policy 7.18*** and related District guidelines. Specifically,

- As required by ***School Board Policy 7.18***, the lessee must “*provide a copy of liability insurance policy in the amount of \$1,000,000, naming the School Board of Palm Beach County as an additional insured, with the Lease Agreement or purchase liability insurance from the School District.*” This will ensure the School Board is protected from unwarranted liabilities.
- ***School Board Policy 7.18***, requires that leasing charges “*are to be paid by check or credit card (no cash) at least forty-eight (48) hours prior to the use of a facility.*”

Management’s Response

Concur. When it comes to Leasing of school facilities, Prep will administer in accordance with school Board Policy 7.18 and related District guidelines. Prep will also follow all specific recommendations within this audit finding.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that the school did not perform the required monthly inventory-check for the *School Checks*. According to staff, *School Checks* inventories were completed at irregular intervals during the year. However, the date of verification was not indicated on the *Prenumbered Document Inventory Register (PBSD 0160)*.

Recommendation

To ensure proper fiscal accountability and as required by ***Chapter 27 of the Internal Accounts Manual***, the *School Checks* should be inventory-checked monthly by the designated document custodian and record the results on the *Prenumbered Document Inventory Register (PBSD 0160)*.

Riviera Beach Preparatory & Achievement Academy
Management Letter
Year Ended June 30, 2021

Management's Response

Concur. Prep will ensure proper fiscal accountability and as required by Chapter 27 of the Internal Accounts Manual. All school checks will be inventoried and checked monthly by the designated document custodian and record the results on the Pre-numbered Document Inventory Register (PBSD 0160).

Royal Palm School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021

Address: 6650 Lawrence Road
Lantana, FL 33462

Principal:
Fiscal Year 2021: Jennifer Corcoran
During Audit: Jennifer Corcoran

Treasurer:
Fiscal Year 2021: Cheryl Conner
During Audit: Cheryl Conner

Afterschool Site Director:
Fiscal Year 2021: Beverly Meg Davis
During Audit: Beverly Meg Davis

Cash and Investments

Checking	\$ 20,133.09
Investments	
	\$ 20,133.09

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	\$0.00	0.00	0.00	0.00	0.00	0.00
Classes	20.00	125.00	112.86	32.14	32.14	32.14
Clubs	694.16	0.00	80.00	0.00	0.00	614.16
Departments	3,503.40	601.00	1,708.70	166.99	166.99	2,395.70
Trusts	15,560.83	12,690.22	14,401.88	3,329.84	3,329.84	13,849.17
General	2,907.43	1,340.00	1,005.51	265.00	265.00	3,241.92
	\$ 22,685.82	\$ 14,756.22	\$ 17,308.95	\$ 3,793.97	\$ 3,793.97	\$ 20,133.09

Royal Palm School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**South Intensive Transition School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 1300 SW 30th Avenue
Boynton Beach, FL 33426

Principal:
Fiscal Year 2021: Reginald Jeudy
During Audit: Reginald Jeudy

Treasurer:
Fiscal Year 2021: Lynn Fricke
During Audit: Lynn Fricke

Cash and Investments

Checking	\$ 16,566.32
Investments	
	\$ 16,566.32

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	0.00	0.00	0.00	0.00	0.00	0.00
Clubs	1,892.77	0.00	0.00	0.00	0.00	1,892.77
Departments	0.00	0.00	0.00	0.00	0.00	0.00
Trusts	11,377.35	0.00	1,358.29	3,964.41	3,964.41	10,019.06
General	3,070.21	2,929.50	1,345.22	168.98	168.98	4,654.49
	\$ 16,340.33	\$ 2,929.50	\$ 2,703.51	\$ 4,133.39	\$ 4,133.39	\$ 16,566.32

South Intensive Transition School
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

**Turning Points Academy
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021**

Address: 1950 Benoist Farms Road
West Palm Beach, FL 33411

Principal:
Fiscal Year 2021: Kevin Gatlin
During Audit: Kevin Gatlin

Treasurer:
Fiscal Year 2021: Doris Zabel
During Audit: Doris Zabel

Cash and Investments

Checking	\$ 3,788.20
Investments	
	\$ 3,788.20

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	0.00	0.00	0.00	0.00	0.00	0.00
Clubs	0.00	0.00	0.00	0.00	0.00	0.00
Departments	0.00	0.00	0.00	0.00	0.00	0.00
Trusts	2,321.34	3,693.27	2,404.70	0.00	0.00	3,609.91
General	162.29	16.00	0.00	0.00	0.00	178.29
	\$ 2,483.63	\$ 3,709.27	\$ 2,404.70	\$ 0.00	\$ 0.00	\$ 3,788.20

Turning Points Academy
Management Letter
Year Ended June 30, 2021

The audit revealed no material instances of noncompliance.

West Technical Education Center
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2021
(Revised January 25, 2022)

Address: 2625 NW 16th Street
Belle Glade, FL 33430

Principal:
Fiscal Year 2021: Charlene Ford
During Audit: Charlene Ford

Treasurer:
Fiscal Year 2021: April Moreland Johnson
During Audit: April Moreland Johnson

Community School Director:
Fiscal Year 2021: Cosha Jackson
During Audit: Cosha Jackson

Cash and Investments

Checking	\$ 22,656.33
Investments	
	\$ 22,656.33

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	0.00	0.00	0.00	0.00	0.00	0.00
Clubs	0.00	0.00	0.00	0.00	0.00	0.00
Departments	856.34	1,600.00	1,610.00	0.00	0.00	846.34
Trusts	25,253.55	48,043.52	51,419.55	0.00	0.00	21,877.52
General	605.35	92.00	764.88	0.00	0.00	(67.53)
	\$ 26,715.24	\$ 49,735.52	\$ 53,794.43	\$ 0.00	\$ 0.00	\$ 22,656.33

DEPOSIT OF MONIES

Finding

The review of sample *Monies Collected Reports* (MCRs) and the money collection process at the school found that collections were not always deposited into the drop-safe in a timely manner. For example,

- \$30 in cash collected through MCR #76-3 was retained by the sponsor for six working days before being put into the drop-safe for deposit.
- \$5,903.25 collected through nine MCRs was not timely processed by the school treasurer and deposited into the bank until 13 to 39 working days after collection.

Recommendation

Money collections should be administered in accordance with *DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools)*, *Internal Accounts Manual*, and District guidelines. Specifically, *DOE Rules* and *District Bulletin #P-14051-S/CFO* require that monies collected be put into the drop-safe daily, and be deposited into the bank within five working days after the collections. Delay in turning in the monies for deposit could subject the sponsor to unwarranted exposure and result in potential irregularities.

Management's Response

Concur. Moving forward, all monies collected will be put into the drop-safe daily. All possible effort will be made to deposit all funds collected within 5 days. Changes in WTEC monies collection processes and limited staff has caused delays in the past.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card purchases found that a January 27, 2021, P-card purchase (for \$700.97) was for purchase of curriculum books. The payment included \$45.86 in sales tax although it was a tax-exempt qualified purchases.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and related District guidelines. Specifically, the School District is a sales tax-exempt government; it should not pay sales tax for qualified purchases.

Management's Response

Concur. WTEC is aware of the sales tax-exempt status and the company was contacted immediately about the situation. The sales tax was removed and reimbursed.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents revealed that:

- The school did not maintain the *Prenumbered Document Inventory Register* (PBSD 0160) for *Classroom Receipts* and *Adult and Community Education Fee Receipt Books*, although receipts were used during the year.
- The Community School secretary was the assigned custodian for *Adult and Community Education Fee Receipt Books* although the secretary also used the prenumbered receipts for fee collections.

Recommendation

To ensure proper fiscal accountability and as required by *Chapter 27 of the Internal Accounts Manual*,

- The Document Custodian should account for each prenumbered document, including *Classroom Receipts* and *Adult and Community Education Fee Receipt Books*, through the use of the *Prenumbered Document Inventory Register* (PBSD 0160) to confirm the periodic inventory of the forms.
- A custodian for prenumbered forms should be someone who is not involved in the day-to-day use of the form.

Management's Response

Concur. Due to the limited staff, separation of duties is very challenging. All efforts will be made to ensure that the custodian for prenumbered forms is not involved in the day-to-day use of the form.

Additional Comments

The amount of funds coming into WTEC and the varying sources of income coupled with the very limited administrative and administrative support staff warrants a dedicated bookkeeper or treasurer to manage the finances of WTEC under the supervision of the school principal. Currently, those duties are the responsibility of the school secretary who is also the school data processor.