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.

Michael J. Burke
Superintendent of Schools

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Heather Frederick, CPA, Chief Financial Officer
Shawntoyia Bernard, Esq., General Counsel
Cory Friess, Principal Representative
Justin Katz, CTA President

** as of June 30, 2022
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April 21, 2023

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, 2022, 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 District schools with Internal Funds. 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, 2022, on the basis of accounting described in Note 1.
In accordance with Government Auditing Standards, we have also issued our report dated April 21, 2023, 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
### Combined Statement of Changes in Fund Balance – Cash Basis

**Internal Fund Accounts**

Year Ended June 30, 2022

<table>
<thead>
<tr>
<th>FY 2022 ALL SCHOOLS</th>
<th>Beginning Balance</th>
<th>Receipts</th>
<th>Expenditures</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 – ATHLETICS</td>
<td>$1,943,010.41</td>
<td>$5,887,867.35</td>
<td>$5,287,179.61</td>
<td>$2,861,188.19</td>
<td>$2,961,061.63</td>
<td>$2,443,824.71</td>
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<tr>
<td>2 – MUSIC</td>
<td>1,161,779.05</td>
<td>2,661,885.68</td>
<td>2,595,470.67</td>
<td>1,027,235.08</td>
<td>878,275.37</td>
<td>1,377,153.77</td>
</tr>
<tr>
<td>3 - CLASSES</td>
<td>911,794.88</td>
<td>4,447,021.95</td>
<td>4,114,924.58</td>
<td>1,006,464.81</td>
<td>1,090,405.98</td>
<td>1,159,951.08</td>
</tr>
<tr>
<td>4 - CLUBS</td>
<td>2,069,060.09</td>
<td>3,764,504.95</td>
<td>3,658,027.84</td>
<td>1,171,830.89</td>
<td>1,210,155.74</td>
<td>2,137,212.35</td>
</tr>
<tr>
<td>5 - DEPARTMENTS</td>
<td>4,483,367.80</td>
<td>4,990,702.11</td>
<td>4,233,691.50</td>
<td>1,948,873.05</td>
<td>1,881,476.82</td>
<td>5,307,774.64</td>
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<tr>
<td>6 - TRUSTS</td>
<td>8,060,284.17</td>
<td>35,911,552.24</td>
<td>34,374,222.06</td>
<td>2,663,387.62</td>
<td>2,960,402.01</td>
<td>9,300,599.96</td>
</tr>
<tr>
<td>7 - GENERAL ACTIVITIES</td>
<td>1,867,489.33</td>
<td>3,036,630.12</td>
<td>2,782,511.80</td>
<td>1,693,634.30</td>
<td>1,390,836.39</td>
<td>2,424,405.56</td>
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<tr>
<td><strong>TOTALS</strong></td>
<td><strong>$20,496,785.73</strong></td>
<td><strong>$60,700,164.40</strong></td>
<td><strong>$57,046,028.06</strong></td>
<td><strong>$12,372,613.94</strong></td>
<td><strong>$12,372,613.94</strong></td>
<td><strong>$24,150,922.07</strong></td>
</tr>
</tbody>
</table>

*Source: Individual School Statements of Changes in Fund Balance.*
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(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 Article IX, section 4 subsection (b) of the Florida Constitution and Section 1001.32 of the 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 the Florida Security for Public Deposits Act. Ch. 280, Fla. Stat. 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 depositors 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
D.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
<table>
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<tr>
<th>Elementary Schools</th>
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<tbody>
<tr>
<td>Jupiter Farms Elementary</td>
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<tr>
<td>K.E. Cunningham/Canal Point Elementary</td>
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<td>Lake Park Elementary</td>
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<td>Lantana Elementary</td>
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<td>Liberty Park Elementary</td>
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<td>Lighthouse Elementary</td>
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<td>Limestone Creek Elementary</td>
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<td>Lincoln Elementary</td>
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<td>Loxahatchee Groves Elementary</td>
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<td>Manatee Elementary</td>
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<td>Marsh Pointe Elementary</td>
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<td>Meadow Park Elementary</td>
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<td>Melaleuca Elementary</td>
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<td>Morikami Park Elementary</td>
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<td>New Horizons Elementary</td>
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<td>North Grade K-8 School</td>
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<td>Northboro Elementary</td>
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<td>Northmore Elementary</td>
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<td>Orchard View Elementary</td>
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<td>Pahokee Elementary</td>
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<td>Palm Beach Gardens Elementary</td>
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<td>Palm Beach Public Elementary</td>
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<td>Palm Springs Elementary</td>
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<td>Palmetto Elementary</td>
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<td>Panther Run Elementary</td>
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<td>Pierce Hammock Elementary</td>
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<td>Pine Grove Elementary</td>
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<td>Pine Jog Elementary</td>
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<td>Pioneer Park Elementary</td>
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<td>Pleasant City Elementary</td>
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<td>Plamosa School of the Arts K-8</td>
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<td>Poinciana Elementary</td>
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<td>Rolling Green Elementary</td>
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<td>Roosevelt Elementary</td>
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<td>Rosenwald Elementary</td>
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<td>Royal Palm Beach Elementary</td>
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<td>Verde K-8 School</td>
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<td>Village Academy</td>
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<td>Washington Elementary</td>
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<td>West Gate Elementary</td>
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<td>West Riviera Elementary</td>
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<td>Westward Elementary</td>
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<td>Whispering Pines Elementary</td>
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<td>Wynnebrook Elementary</td>
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**Middle Schools (32)**

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<tr>
<th>Middle Schools</th>
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<tbody>
<tr>
<td>Bak Middle School of the Arts</td>
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<td>Bear Lakes Middle</td>
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<td>Boca Raton Middle</td>
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<td>Carver Middle</td>
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<td>Christa McAuliffe Middle</td>
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<td>Congress Middle</td>
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<td>Conniston Middle</td>
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<td>Crestwood Middle</td>
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<td>Don Estridge High Tech Middle</td>
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<td>Eagles Landing Middle</td>
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<td>Emerald Cove Middle</td>
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<tr>
<td>Howell L. Watkins Middle</td>
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<td>Independence Middle</td>
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<td>Jeaga Middle</td>
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<td>John F. Kennedy Middle</td>
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<td>Jupiter Middle</td>
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<td>L.C. Swain Middle</td>
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<td>Lake Shore Middle</td>
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<td>Lake Worth Middle</td>
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<td>Lantana Middle</td>
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<td>Loggers’ Run Middle</td>
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<td>Omni Middle</td>
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<td>Osceola Middle</td>
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<td>Palm Springs Middle</td>
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<td>Polo Park Middle</td>
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</table>
Roosevelt Middle  Wellington Landings Middle
Tradewinds Middle  Western Pines Middle
Watson B. Duncan Middle  Woodlands Middle

High Schools (23)

A.W. Dreyfoos, Jr. School of the Arts  Palm Beach Gardens High
Atlantic High  Palm Beach Lakes High
Boca Raton High  Park Vista High
Boynton Beach High  Royal Palm Beach High
Forest Hill High  Santaluces High
Glades Central High  Seminole Ridge High
John I. Leonard High  Spanish River High
Jupiter High  Suncoast High
Lake Worth High  Wellington High
Olympic Heights High  West Boca Raton High
Pahokee Middle/Senior High  William T. Dwyer High
Palm Beach Central 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
April 21, 2023

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, 2022, and have issued our report thereon dated April 21, 2023. 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 no 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
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April 21, 2023

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, 2022, and have issued our report thereon dated April 21, 2023.

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, 2022, 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 perform a separate review to examine all relevant transactions and the instances of all identified irregularities. The review findings will be referred to School Police and Office of Professional Standards for further investigation, if warranted. The final findings of these expanded scope reviews, if any, are not included in this report. The final reports of any subsequent reviews or investigations will be released separately.

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 38 schools (22%) in which no significant noncompliances were identified. Fifteen (15) of the 38 schools also had no significant noncompliances in the prior Fiscal Year 2021.

Collectively, there were nine findings for the 2022 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 is 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. 41 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. End-of-Year Procedures Need Improvement
   5. Inadequate Fundraising Documentation
   6. Controls of Prenumbered Documents

IV. Leasing of School Facilities
   7. Lease Agreement Not Properly Signed
   8. Late Payments from Lessees

V. Afterschool Programs
   9. Student Records Not Properly Maintained

I. SCHOOLS WITH NO SIGNIFICANT NONCOMPLIANCES

We would like to recognize the 41 schools in which no significant noncompliances were identified for the Fiscal Year 2022 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 41 schools. We have notified the Deputy Superintendent and Regional/Instructional Superintendents of these 41 schools for their extraordinary performance in complying with School Board Policies and proper maintenance of their records.

41 Schools With No Findings for 2022 Audit

<table>
<thead>
<tr>
<th>Belvedere Elementary***</th>
<th>Elbridge Gale Elementary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Calusa Elementary</td>
<td>Equestrian Trails Elementary</td>
</tr>
<tr>
<td>Chuck Shaw Adult Tech Center*****</td>
<td>Forest Hill Elementary**</td>
</tr>
<tr>
<td>Congress Middle</td>
<td>Frontier Elementary***</td>
</tr>
<tr>
<td>Coral Sunset Elementary</td>
<td>Galaxy E3 Elementary</td>
</tr>
<tr>
<td>Crystal Lakes Elementary</td>
<td>H.L. Johnson Elementary</td>
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<tr>
<td>Cypress Trails Elementary</td>
<td>Hammock Pointe Elementary</td>
</tr>
<tr>
<td>D.D. Eisenhower Elementary</td>
<td>Hope-Centennial Elementary</td>
</tr>
</tbody>
</table>

***** No findings in 5 years (FYs 2018, 2019, 2020, 2021, and 2022)
**** No findings in 4 years (FYs 2019, 2020, 2021, and 2022)
*** No findings in 3 years (FYs 2020, 2021, and 2022)
** No findings in 2 years (FYs 2021 and 2022)
II. DISBURSEMENTS

During Fiscal Year 2022, all the 174 schools in the School District disbursed a total of $57 million in payments for purchases of goods, services, and other expenditures through the Internal Funds. These expenditures included $11.2 million in 61,566 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 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.

The 2022 Audits revealed an increase in noncompliances of controls for disbursement transactions. Our testing found that in 93 (53%) schools, up from 65 schools in Fiscal Year 2021, some of their disbursements lacked the necessary documentation or supervisor approval. Our testing also revealed that 17 (10%) schools had inadequate documentation of P-Card transactions. Noncompliances in disbursements identified by the 2022 Audits included:

- 19 (11%) schools made some of their payments by school checks or District P-Card without any supporting documentation.
• 58 (33%) schools, made some of their payments based on inadequate documentation, such as vendors’ account statements or packing lists, without the details of the purchases.

• 65 (37%) schools did not have Principal’s preapproved Purchase Orders for some disbursements that exceeded $1,000, which is required by the Internal Accounts Manual, Chapter 8 (Cash Disbursements and Checks).

• 14 (8%) schools made payments without a signed Check Requisition indicating the Principal’s approval of the purchase.

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 signed by the sponsors to confirm the items have been satisfactorily received and 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: Training continues to be a top priority. Proper documentation for reimbursement requests and the requirements for a purchase order (when purchase is > $1k) are highlighted in multiple training resources, including the Teacher/Sponsor eLearning Training and the Principal Disbursement eLearning Training. Treasurers receive training offered by Accounting Services and new treasurers receive on-site face-to-face training.

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,¹ 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 2022 Audits found that in nine (5%) schools, some vendors performed services at the schools without the required School District Consultant Agreement.

¹ See §1012.465, Fla. Stat.
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 with samples on the purchasing department website.

III. MONEY COLLECTIONS

During Fiscal Year 2022, all the 174 schools in the School District collected a total of $60.7 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 2022 Audits revealed an increase in noncompliances in the timeliness of depositing collected monies. In 43 (25%) schools, staff did not always put the money collected into the drop-safe for deposit in a timely manner, with delays ranging from one to 22 working days, and an average of four days. At 27 (16%) schools, the treasurers did not timely deposit monies collected into the bank, with delays ranging from one to 49 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.

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: Two of the schools with findings were during a time when there was a treasurer vacancy and the Accounting Department staff were covering duties. District staff can only visit schools once per week with a portfolio of 35-40 schools. Based on the data provided by the Inspector General, money was not missing, only deposited late (average of four days for the sponsors and nine days to the bank). Training continues to be a top priority and management will stress the importance of timely deposits in the Sponsor Cash Receipt eLearning Training and in Monthly Treasurer Google Meets.
4. End-of-Year Procedures Need Improvement

*Bulletin #P-14051-S/CFO* and *Internal Account Manual, Chapter 7’s Record Retention Requirements*, requires at year-end, Teachers/sponsors should submit their yellow copies of the MCR and computerized receipts to the School Secretary... “ The 2022 Audits found that at five schools, some sponsors did not turn in the yellow copies of MCRs and computerized receipts to the school secretary for records retention. Moreover, at seven schools, the *End-of-Year Check Out Forms* prepared at the schools either gave incorrect instructions to submit the MCRs and receipts to the school treasurer or omitted any instructions to staff.

**Recommendation**

To ensure proper records security and retention, all schools should include accurate information on the *End-of-Year Check Out Forms* to assist staff comply with District requirements.

**Management’s Response:** The Cash Receipt eLearning Training instructs sponsors to turn in their receipts to the administrative assistant at the end of the year. Treasurers receive training from Accounting Services. Staff will remind school administrative assistants and principals of proper year-end procedures on an annual basis. On March 31, 2023, an email was sent out to Administrative Assistants and Principals as a reminder of this important end-of-year procedure. In addition, a reminder will be sent to all Principals in the weekly CFO Update as we approach year end.

5. Inadequate Fundraising Documentation

Fundraising activities are governed by *School Board Policy 2.16 – Fundraising Activities Relating to Schools*. Noncompliances with fundraising procedures were identified at 82 (47%) schools, up from 52 in 2021. 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.

<table>
<thead>
<tr>
<th>Noncompliances</th>
<th>2022 Number of Schools</th>
<th>2021 Number of Schools</th>
<th>Increase/ (Decrease) from prior year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. No Annual Online Training</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Some sponsors did not complete the required training during the Fiscal Year</td>
<td>22</td>
<td>14</td>
<td>8</td>
</tr>
<tr>
<td>2. Insufficient/Lack of Documentation</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• <em>Sales Item Inventory Report</em> missing or not used</td>
<td>25</td>
<td>16</td>
<td>9</td>
</tr>
<tr>
<td>• <em>Sales Item Inventory Report</em> incomplete</td>
<td>26</td>
<td>20</td>
<td>6</td>
</tr>
<tr>
<td>Noncompliances</td>
<td>2022 Number of Schools</td>
<td>2021 Number of Schools</td>
<td>Increase/ (Decrease) from prior year</td>
</tr>
<tr>
<td>--------------------------------------------------------------------------------</td>
<td>------------------------</td>
<td>------------------------</td>
<td>-------------------------------------</td>
</tr>
<tr>
<td>3. Inaccurate Information</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Revenue shortage, based on available sales and purchasing records</td>
<td>13</td>
<td>9</td>
<td>4</td>
</tr>
<tr>
<td>• Revenue recorded in the club’s/activity’s primary account instead of dedicated</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>decimalized account</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Lack of Principal’s Authorization</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• <em>Sales Item Inventory Report</em> not reviewed and/or signed by principal</td>
<td>21</td>
<td>9</td>
<td>12</td>
</tr>
<tr>
<td>• <em>Fundraising Application/Recap</em> form missing (no evidence of principal’s</td>
<td>12</td>
<td>16</td>
<td>(4)</td>
</tr>
<tr>
<td>authorization)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Fundraising activity started before principal’s authorization</td>
<td>12</td>
<td>2</td>
<td>10</td>
</tr>
</tbody>
</table>

**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:** Eight of the 22 schools that were cited for not taking the annual eLearning training course, however all documentation was in order. Therefore, management believes the correct number of schools with inadequate fundraising documentation should be 74 (42%) schools. In addition, there was one school (J.C. Mitchell) cited for not taking the fundraising training although all fundraising documentation was accurate. Not considering
the training finding JC Mitchell would have received a clean audit. 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. Controls of 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 2022 Audits revealed that nine schools either failed to assign a document custodian or assigned employees as custodians of certain prenumbered document that they used in their job assignments. Furthermore, 43 (25%) 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: Timeliness of the inventory of the prenumbered documents was delayed although there was no indication of missing documents. The FY23 Bulletin (#P 23-037 Prenumbered Document Inventory and Document Custodian Training) was updated to clarify procedures. 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.

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 2022 Audits revealed an increase in noncompliance in this area. In 25 (14%) schools, up from seven schools, some Lease Agreements did not 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:** At the mandatory annual lease training and live question and answer session, management will continue to heavily stress the importance of having leases properly signed for legal compliance. As additional reinforcement, management will also continue to send out email blasts to all school Leasing Coordinators regarding the necessary compliance to ensure we have a legally enforceable contract.

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 28 (16%) 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:** Some payments were not timely, staff is researching ~$2,600 payments over 5 schools indicated in OIG findings to ensure collection, all other lease payments were received. In addition, leasees have the option to pay online. Management will continue to provide training tips 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 improvement in the following finding.

9. Student Records Not Properly Maintained

**Registration Forms.** We noted that during Fiscal Year 2022, some Afterschool Program Registration Forms at seven schools (4%), down from 12 schools in 2021, 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 Student Attendance Sheets and Parent Sign-out Records at 13 (7%) schools. Some parents/guardians did not sign on the Parent Sign Out Records and the Student Attendance Sheets indicated that the students attended the program on those days. Conversely, some parents/guardians signed the Parent Sign Out Records, but the Student 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:** Registration Forms - Beginning October 2022, the District moved to an online afterschool software (Eleyo) that also allowed for the registration process to move online. During the registration process in Eleyo, fields are now required and students cannot attend the afterschool program without the registration process being completed. While the beginning of the FY23 school year still used paper submissions, the FY24 school year will be fully online (with paper forms only used in cases of emergency if the internet is down).

Attendance and Parent Sign-out Records - Beginning November 2022, the District rolled out the Eleyo attendance application, where attendance is taken electronically and parents sign-out directly in the Eleyo application. This allows site directors to better monitor attendance and sign-out. Additionally, a fiscal review is conducted for each site annually. During this review, a sample of 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.
Management's Additional Comments: As expected, Fiscal year 2022 returned to a more normal activity level post-Covid. Both activity in Internal Accounts and turnover of treasures (53) nearly doubled as compared to the prior year. Even though there was an increase in the number of findings the IG did not conclude there was missing money, missing documents or ineligible purchases.

While District staff continue to enhance both virtual meetings and eLearning Trainings, the prescribed procedures must be implemented with fidelity by school staff to be effective. Accounting Services publishes a Principal's Financial Accounting Current Tasks (P-FACT) Report on a monthly basis, highlighting the status of principal and staff training. Training and experience of all staff involved in the financial and operational processes audited by the OIG contribute to the success of the school's audit. Continuous training by District staff is required due to the high turnover rate in the Treasurer position, as it takes at least a full year to understand all Treasurer duties.

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 2018 – 2022 Internal Accounts**

<table>
<thead>
<tr>
<th>Year</th>
<th>Number of Findings</th>
<th>Findings</th>
</tr>
</thead>
<tbody>
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<td>2018</td>
<td>100</td>
<td>1.50</td>
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<tr>
<td>2019</td>
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<td>2020</td>
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<tr>
<td>2022</td>
<td>350</td>
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### Elementary Schools

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<th>Findings</th>
</tr>
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<td>2022</td>
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### Middle Schools

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<th>Year</th>
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</tr>
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<tbody>
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### High Schools

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### Other Schools

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<th>Year</th>
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<td>300</td>
<td>3.00</td>
</tr>
<tr>
<td>2022</td>
<td>350</td>
<td>3.50</td>
</tr>
</tbody>
</table>

### Findings by Category

#### P-Card Related Findings

- **Inadequate Support for Disbursement:**
  - Disbursements Not Properly Approved
  - Wages/Stipends 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
- **Receipts:**
  - Receipts Returned/Deleted Without Acknowledgement from Sponsor
  - Copy of MCR Not Maintained by Sponsor
  - Monies Collected Not Properly Documented
  - Fundraisers Not Adequately Documented
- **Management:**
  - Inadequate Proof of Insurance
  - Lease Agreement Not Adequately Maintained
  - Fee Waivers Not Documented / Undercharged
  - Fees Collected After Use
  - Lease Prequalification Not Available
  - Fees Not Timely Transmitted To District
- **Student Records:**
  - Student Released Without Parent Sign-out
  - Student Released To Unauthorized Person
  - Attendance and Parent Sign-out Records Missing
  - Registration Form Not Properly Maintained
  - Inadequate Proof of Insurance
  - Lease Agreement Not Adequately Maintained
  - Fee Waivers Not Documented / Undercharged
  - Fees Collected After Use
  - Lease Prequalification Not Available
  - Fees Not Timely Transmitted To District
- **Incompatible Duties:**
  - Bank Reconciliation Not Completed Timely
  - Bank Signature Card Not Updated
  - Field Trips Not/ or 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

### Summary

- **Total Findings:**
  - 2019: 350
  - 2020: 450
  - 2021: 500
  - 2022: 550

- **Improvement:**
  - 2019: 14
  - 2020: 24
  - 2021: 35
  - 2022: 44

- **No Longer an Issue:**
  - 2019: 14
  - 2020: 24
  - 2021: 35
  - 2022: 44

- **No Serious Attention Needed:**
  - 2019: 0
  - 2020: 0
  - 2021: 0
  - 2022: 0
Elementary Schools
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## Summary of Audit Findings
### FY 2022 Internal Funds Audits

#### Fiscal Management
- Fees Not Timely Transmitted To District
- Fees / Registration Not Properly Collected
- Fees Inconsistent With District Schedule
- Accounting Records Incomplete/Incorrect
- Registration Form Not Properly Maintained
- Attendance and Parent Sign-out Records Missing / Not Properly Maintained
- Student Released Without Parent Sign-out
- Student Released To Unauthorized Person
- Student FTE Reports Not Properly Maintained
- Fee Waiver Not Properly Documented
- Missing Timecard
- Time Input Manually into Time Clock
- Timecard Not Signed By Employee
- Timecard Not Signed-off By Supervisor
- Payroll Did Not Match With Employee Timecard
- Employee Incurred Work Hours While On Leave/Holiday
- 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
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#### Student Records
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- Addison Mizner
- Allamanda
- Banyan Creek
- Barton
- Beacon Cove Intermediate
- Belle Glade
- Benvenuto
- Biscayne Farms
- Biscayne Lakes
- Biscayne Forest
- Boca Raton
- C.O. Taylor/Kirklane
- Calusa
- Cholee Lake
- Coral Cove
- Coral Reef
- Coral Sunset
- Cypress Pointe
- Cypress Lakes
- Cypress Trails
- Doral Shimmer
- Doral Prade
- Doral Point
- Discovery Key
- Dr. Mary McLeod Bethune
- East Lake
- Eastside Gale
- Spanish Trails
- Bingham
-Brandon
- Bradenton
- Bradley
- Brandon Park
- Freedom Shores
- Frontier
- Galaxy ES

#### Disbursements
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## Elementary Schools

### Summary of Audit Findings

**FY 2022 Internal Funds Audits**

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<th>Fiscal Management</th>
<th>Student Records</th>
<th>Payroll</th>
<th>Disbursements</th>
<th>Receipts</th>
<th>Leases</th>
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<td>Programs Deficit and/or High Staffing Level</td>
<td>Receipts Recorded in Wrong Account</td>
<td>Bank Signature Card Not Updated</td>
<td>Drop Safe Log Not Used Completely</td>
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<td>Student FTE Reports Not Properly Maintained</td>
<td>Inadequate Support for Disbursement</td>
<td>Payroll Did Not Match With Employee</td>
<td>Receipts Recorded in Wrong Account</td>
<td>Adjustments To Records Not Properly Approved/Documented</td>
<td>Inadequate Support for Disbursement</td>
<td>Disbursement Not Properly Approved</td>
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<td>Missing Timecard</td>
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<td>Receipts Recorded in Wrong Account</td>
<td>Field Trips Not/ or Late Approved By Principal</td>
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<td>Disbursement Not Properly Approved</td>
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<td>Timecard Not Signed By Employee</td>
<td>Inadequate Support for Disbursement</td>
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<td>Receipts Recorded in Wrong Account</td>
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<td>Payroll Did Not Match With Employee</td>
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<td>Pioneer Park</td>
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<td>Plantation City</td>
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<td>Polk Lady</td>
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<td>Palm Bay</td>
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<td>Wellington</td>
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<td>S.D. Spady</td>
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<td>Whispering Pines</td>
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Total (109 Schools) | 22 | 7 | 22 | 271 |
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Acreage Pines Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  14200 Orange Boulevard  
Loxahatchee, FL 33470

Principal:  
Fiscal Year 2022: Darline Karbowski  
During Audit: Darline Karbowski

Treasurer:  
Fiscal Year 2022: Elizabeth Biaggi  
During Audit: Elizabeth Biaggi

Afterschool Site Director:  
Fiscal Year 2022: Brandon Everett  
During Audit: Brandon Everett

### Cash and Investments

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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<tr>
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</table>

$ 27,232.64 $ 340,049.78 $ 324,824.66 $ 17,095.47 $ 17,095.47 $ 42,457.76
DOCUMENTATION FOR FUNDRAISERS

Finding

The review of sample fundraiser records revealed that:

- The Sales Item Inventory Report (SIIR) for the Safety Patrol Coupon Book Sales (Account #4-4300.00) was not accurately completed. Specifically,
  - The sponsor mistakenly listed the purchase cost of $12.5 as the selling price on the Sales Item Inventory Report for computing estimated revenues.
  - The SIIR included neither the correct quantities of items purchased nor ending inventory.

Also, the financials for the Coupon Book Sales were recorded in the Safety Patrol Club’s primary account (#4-4300.00), instead of a decimalized account for the sales.

- Some financial activities for the Nut Day Lanyards Sales were recorded in the main account (Account #4-4300.00) rather than the decimalized account (Account #4-4300.01) designated for the Nut Day Lanyards sales.

Recommendation

Fundraisers should be administered in accordance with School Board Policy 2.16 and the 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.

- 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 be sure to correctly use decimalized accounts.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card purchases found that:
Acreage Pines Elementary School
Management Letter
Year Ended June 30, 2022

- Disbursement #12833 (for $6,272.60) did not have the required *Purchase Order*. A Principal’s preapproved *Purchase Order* is required for all purchases in excess of $1,000.

- Disbursement #12857 (for $250) was payment for DJ Services on May 20, 2022, 5th grade dance. 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, 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 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. Will be sure to have correct documents.*

---

**PRENUMBERED DOCUMENTS**

**Finding**

The review of controls of prenumbered documents found that:

- The *Document Custodian Assignment Register (PBSD1663)* indicated that the Afterschool Site Director was the designated custodian for *SACC Receipts (PSBSD 1438)*, although the Afterschool Director was the primary user of the receipts.

- The school did not perform the required monthly inventory-check of the *School Checks*.

- The school did not maintain the *Prenumbered Document Inventory Register* for *Classroom Receipts*, although receipts were used during the year.

**Recommendation**

To ensure proper fiscal accountability and as required by *Chapter 27 of the Internal Accounts Manual*,

- The designated custodian for prenumbered forms should be someone who is not involved in the day-today use of the form.
Acreage Pines Elementary School  
Management Letter  
Year Ended June 30, 2022

- 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. Will do inventory check monthly.*
Addison Mizner Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

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

Principal:  
Fiscal Year 2022:  Nancy Holly  
During Audit:  Nancy Holly

Treasurer:  
Fiscal Year 2022:  Susan Kyaw  
During Audit:  Susan Kyaw

Afterschool Site Director:  
Fiscal Year 2022:  Steve Robert  
During Audit:  Steve Robert

### Cash and Investments

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
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<td>9,599.38</td>
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<td><strong>16,011.49</strong></td>
<td><strong>16,011.49</strong></td>
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Elementary Schools  35
Addison Mizner Elementary School
Management Letter
Year Ended June 30, 2022

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The sponsor for the SWPSD Spirit T-shirt Sale (Account #7-0100.01) did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2022. Similar noncompliance by the same sponsor was also noted in Fiscal Year 2021.

- The Sales Item Inventory Report (SIIR) for the 5th Grade Class T-shirt Sales (Account #3-3500.02) was not approved by the Principal. In addition, 70 shirts with total resale value of $840 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.

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.

- 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.

- Repeated violation of District Rules by the same employees will be forwarded to Professional Standards for appropriate action.

Management’s Response

Concur.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Two disbursements totaling $5,159.24 (#13934 for $2,088.44 and #14041 for $3,070.80) did not have the required Purchase Order. A Principal’s preapproved Purchase Order is required for all purchases in excess of $1,000.
Addison Mizner Elementary School  
Management Letter  
Year Ended June 30, 2022

• Three P-Card transactions, totaling $6,757 (June 9, 2022 for $1,836, June 15, 2022 for $3,546 and June 20, 2022 for $1,375) exceeded the $1,000 per vendor per day limit, but did not have the prior approval from the Purchasing Department.

• A June 6, 2022, P-Card transaction (for $933) was supported by a May 24, 2022, receipt for the same dollar amount from the same vendor.

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.

• P-Card purchases in excess of $1,000 require prior approval of Purchasing.

• 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.
Allamanda Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 10300 Allamanda Drive
Palm Beach Gardens, FL 33410

Principal:
Fiscal Year 2022: Corey Ferrera
During Audit: Corey Ferrera

Treasurer:
Fiscal Year 2022: Kathleen Bussius
During Audit: Tamra Gallagher

Afterschool Site Director:
Fiscal Year 2022: Francis Grenon
During Audit: Francis Grenon

### Cash and Investments

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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<tbody>
<tr>
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<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
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</table>
Allamanda Elementary School  
Management Letter  
Year Ended June 30, 2022

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, $4,466 ($900 in cash and $3,566 in checks) collected through two MCRs (#941-1 and #955-1) were retained by the sponsor for one to 19 working days before putting the money into the drop-safe for deposit.

- Section 3 of Drop-safe Log #50-58472 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,

- **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**, the school 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.

Management’s Response

Concur.

SEGREGATION OF DUTIES

Finding

During the audit, we noted that incoming mails were sorted and distributed by someone other than the school treasurer. However, mails addressed to the treasurer were opened by her for processing.
Allamanda Elementary School  
Management Letter  
Year Ended June 30, 2022

Recommendation

Incoming mails should be received and opened by a different staff member. Payments, if any, received in the mails should be recorded on a *Monies Collected Report* (MCR) by the staff who opens the mail, prior to depositing the payments into the drop-safe.

*Management’s Response*

*Concur. We are in the midst of training a new front office staff, which includes a new school treasurer. All mail addressed to the treasurer or her office will be received, opened, and processed by an employee other than the treasurer. Any funds received will be recorded on the MCR.*

**DOCUMENTATION FOR FUNDRAISERS**

Finding

The review of fundraiser documentation revealed that activities for the Yearbook Advertisement Sales (Account #7-0100.02) began on December 10, 2021. However, the sponsor for this fundraiser did not complete the required Annual eLearning Fundraiser Training Course until April 12, 2022; i.e., four months after the fundraiser began.

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.

*Management’s Response*

*Concur. All trainings will be completed by sponsors prior to the start of any fundraising activity and collection of funds. All teachers have been directed to complete the annual e-Learning courses.*

**LEASING OF SCHOOL FACILITIES**

Finding

The review of records for school facility leasing found that two *Lease Agreements* #1005 and #1010 were not signed by a witness.
Allamanda Elementary School  
Management Letter  
Year Ended June 30, 2022

**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.

**Management’s Response**

*Concur. New treasurer is attending on-going trainings that include the administration and handling of school leases. We will ensure all leases have all the required signatures prior to the use of facilities by lessees.*

*Additional Comments: During the FY22 school year Allamanda Elementary had a change in school treasurer. After the retirement of the long-time treasurer, the two employees that followed her have since also left. Our current school treasurer started in the position late August, 2022 and is attending on-going trainings to ensure that all processes, rules and regulations are followed as they should be.*
Banyan Creek Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 4243 Sabal Lake Drive
Delray Beach, FL 33445

Principal:
Fiscal Year 2022: Gerald Riopelle
During Audit: Gerald Riopelle

Treasurer:
Fiscal Year 2022: Janie Ochacher
During Audit: Janie Ochacher

Afterschool Site Director:
Fiscal Year 2022: Emma Stoll
During Audit: Emma Stoll

Cash and Investments

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<th>Cash and Investments</th>
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<th>Transfers Out</th>
<th>Ending Balances</th>
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42  Elementary Schools
Banyan Creek Elementary School
Management Letter
Year Ended June 30, 2022

DOCUMENTATION FOR FUNDRAISERS (REPEATED FINDING)

Finding

The review of sample fundraisers found the Yearbook Sales had the following exceptions:

• The Yearbook publisher collected a total of $9,617 in sales revenues from the online sales of the yearbooks via its website, and billed the school a total of $7,802.50 in yearbook publishing cost. As of May 19, 2022, the school’s account with the vendor had a credit balance of $1,814.50. However, as of January 24, 2023, the school had not received the $1,814.50 refund from the vendor.

• $480 of the $570 collected from the on-campus yearbook sales was incorrectly recorded in the Yearbook Club Account (#4-1652.00), instead of the Yearbook Sales Account (#4-1652.01).

Recommendation

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

• The school should contact the yearbook publisher to refund the $1,814.50 credit balance from the Yearbook Sales.

• 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. Bookkeeper error of putting into the main account. In future, if extra yearbooks are available, she will use proper method of deposit.

AFTERSCHOOL PROGRAM

Finding

As of June 30, 2022, the Afterschool Program had a total accounts receivable balance of $27,392.12 from 103 parent accounts. Moreover, $21,381.76 (78%) of the total balance was from 81 inactive accounts.

Recommendation

Afterschool is a self-supporting program funded by user fees. To ensure proper fiscal accountability, all program fees should be collected in advance as required by the Afterschool Programs Operational Manual.
Management’s Response

Concur. With Afterschool payments all electronic, errors will be reduced. Afterschool Director will contact and notify parents of on-time payments and deposits.
## Barton Elementary School
### Internal Fund Accounts
### Combining Statement of Changes in Cash and Investments – Cash Basis
### Year Ended June 30, 2022

Address: 1700 Barton Road  
Lake Worth, FL 33460

Principal:  
Fiscal Year 2022: Denise Sanon  
During Audit: Denise Sanon

Treasurer:  
Fiscal Year 2022: Diane Witherspoon  
During Audit: Diane Witherspoon

### Cash and Investments

<table>
<thead>
<tr>
<th>Category</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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$12,239.19 $39,276.19 $34,571.54 $423.11 $423.11 $16,943.84
Barton Elementary School  
Management Letter  
Year Ended June 30, 2022

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, $884.92 collected through MCR #1039-1 was retained by the sponsor for one working day before putting the money into the drop-safe for deposit.

- Two sponsors did not turn in all the yellow copies of the MCRs and computerized receipts for record retention at the end of the school year.

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.

- 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...”.

Management’s Response

Concur. Administration will address the timely manner of depositing money in the safe to all personnel that this applies to. Teachers will be reminded in to complete and submit their yellow copies of the MCR.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- The Purchase Order for Disbursement #5028 (for $1,320) was not approved by the Principal.

- Disbursement #5001 (for $201.80) did not have the Principal approved Check Requisition.

- Five Check Requisitions (#4971 for $106.86, #4988 for $2,350, #5026 for $35.98, #5042 for $46.88, and #5037 for $1,055) were not completed with all the required information. Missing information included account name, account number, name of requestor, school name, or payee’s name.
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.

- All disbursements should be adequately documented with the Principal’s approved *Check Requisitions* and supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

Management’s Response

Concur. Administration will ensure that all documents will be sign in reference check requisitions and purchase orders

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that:

- *Lease #1005* was not properly executed with all the signatures in a timely manner. The *Lease Agreement* was not signed by the Principal, the lessee, and the witness until 37 days after the leasehold period began.

- Leasing charges for *Lease #1005* were not collected prior to the use of facilities. Facilities were used for a total of six times during June 11 through June 26, 2022. However, the rental income of $2,322.93 was not collected until July 14, 2022; 33 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 protect the best interest of the School District, all *Lease Agreements* should be executed with all the required signatures 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.”
Barton Elementary School  
Management Letter  
Year Ended June 30, 2022

Management’s Response

Concur. Administration will that all lease agreements are followed in accordance with the School Board policy.
Beacon Cove Intermediate School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 150 School House Road  
Jupiter, FL 33458

Principal:
Fiscal Year 2022: Pamela Buckman  
During Audit: Pamela Buckman

Treasurer:
Fiscal Year 2022: Crystal Taher  
During Audit: Crystal Taher

Afterschool Site Director:
Fiscal Year 2022: Jane Winters / Stacy McEachern  
During Audit: Stacy McEachern

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<th>Cash and Investments</th>
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<td>Disbursements</td>
<td>Transfers In</td>
<td>Transfers Out</td>
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$ 82,453.48 $ 356,433.26 $ 358,685.45 $ 36,947.89 $ 36,947.89 $ 80,201.29
Beacon Cove Intermediate School  
Management Letter  
Year Ended June 30, 2022

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card purchases found that two disbursements totaling $2,637.95 (#15724 for $1,512.95 and #15739 for $1,125) 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. Admin met with the Bookkeeper and Admin Assistant to ensure recommendation is being followed.

PRENUMBERED DOCUMENTS

Finding

The review of the controls in pre-numbered documents found that the required monthly inventory-check for the School Checks was incomplete. The Prenumbered Document Inventory Registers did not have the signature of staff receiving documents, and the verification dates and signatures of Document Custodian.

Recommendation

To ensure proper fiscal controls and accountability, and as required by Chapter 27 of the Internal Accounts Manual. Specifically, the Pre-numbered Document Inventory Register (PBSD 0160) should be fully completed by the Document Custodian to confirm the periodic inventory of the forms, including School Checks.

Management’s Response

Concur. Findings reviewed with Document Custodian to ensure form 0160 is being competed correctly.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that Lease Agreement #1018 was not signed by the lessee and a witness until two days after the leasehold period began.
Beacon Cove Intermediate School
Management Letter
Year Ended June 30, 2022

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.

Management’s Response

Concur. Plan was reviewed by Admin and Bookkeeper to ensure policy is being followed going forward.
Belle Glade Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

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

Principal:  
Fiscal Year 2022: Robera Walker-Thompson  
During Audit: Robera Walker-Thompson

Treasurer:  
Fiscal Year 2022: Tawanna Walker / Nadia Ramos  
During Audit: Nadia Ramos

### Cash and Investments

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<tr>
<th>Category</th>
<th>Beginning Balances</th>
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<td><strong>$ 20,893.82</strong></td>
<td><strong>$ 20,893.82</strong></td>
<td><strong>$ 39,574.71</strong></td>
</tr>
</tbody>
</table>

 cash and investments:

- **Checking**: $39,574.71
- **Investments**: $39,574.71

Total: $39,574.71
DEPOSIT OF MONIES

Finding

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

- Monies collected were not always put into the drop-safe for deposit in a timely manner. For example, $300 of the $600 in cash collected through MCR # 560-6 was retained by the sponsor for three days before putting the money into the drop-safe for deposit.

- $1,000 in one collection recorded on Drop-safe Log #50-52830 was returned to the sponsor for correction. However, the sponsor did not initial on the Log acknowledging the receipt of the returned collection.

- At the end of the school year, some sponsors did not attach the Official Receipts to the yellow copies of the MCRs when submitting these documents to the school secretary for record retention.

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, when collections are returned to sponsors for clarification, the sponsors should sign/initial on the Drop-safe Log to acknowledge the receipt of the collections.

- **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.” and “Teachers/sponsors should submit their yellow copies of the MCR and computerized receipts to the School Secretary...”.

Management’s Response

Concur. (1) The treasurer met with teachers and staff to review the proper procedures for collecting and dropping money including money must be dropped the same day of collecting. (2) Employees must initial anytime a deposit is returned to the sponsor. (3) End of the year checklist will include the procedures to ensure that the MCR matches the receipt.
SEGREGATION OF DUTIES

Finding

During the audit, we noted that sometimes the school treasurer sorted incoming mails and opened and processed those mails addressed to the school treasurer.

Recommendation

To ensure proper segregation of duties, incoming mails should be received and opened by different staff members. Payments, if any, received in the mails should be recorded on a Monies Collected Report (MCR) by the staff who opens the mail, prior to depositing the payments into the drop-safe.

Management’s Response

Concur. All mail will be given to the secretary and she will open any mail addressed to the bookkeeper.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the Sales Item Inventory Reports for the BGE Band Hoodie Sales (Account #2-1000.03) and Safety Patrol Candy Box Sales (Account #4-4300.02) were not reviewed and approved by the Principal. Additionally, the school treasurer did not verify the Recap (Actual Sales) sections of the Fundraiser Application/Recap Forms after these fundraisers were completed.

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 properly prepared and completed with accurate information for each fundraiser and be approved by the Principal to confirm the legitimacy of items given-away or missing. 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.

- After the fundraiser is over, the treasurer should review the Actual Sales (Recap) information on the Fundraising Application/Recap Form (PBSD 1053) to verify the accuracy and completeness of the sales activities. Accurate purchase and sale information should assist staff in planning for similar fundraisers in the future.

Management’s Response

Concur. Moving forward, sponsors will explain why items are missing or given away at the close of the fundraiser with the bookkeeper and principal Bookkeeper will sign and verify the recap sections of the fundraiser application.
Belle Glade Elementary School
Management Letter
Year Ended June 30, 2022

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #11381 ($259.28) did not have the Principal’s approved Check Requisition.
- Disbursement #11395 (for $4,400) did not have any supporting documentation, including a Principal’s approved Check Requisition and itemized invoices/receipts.
- Disbursement #11406 (for $2,797.50) exceeded the $1,000 threshold for Purchase Order but did not have the required Purchase Order.
- Two disbursements totaling $7,024 did not have adequate supporting documentation for the expenses:
  - Disbursement #11458 (for $4,924) was supported by a Ticket Order Form instead of a paid receipt or invoice.
  - Disbursement #11461 (for $2,100) was supported by a Quote instead of an invoice.

Recommendation

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

- All disbursements should be adequately documented with Check Requisitions approved by the Principal.
- To ensure that purchases are appropriate, disbursements and P-card purchases should be adequately supported by itemized invoices/receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.
- 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. Principal will approve all check requisitions prior to disbursement. Bookkeeper will present all supporting documentation prior to disbursement and ensure a purchase order is included with all purchases over $1,000. Bookkeeper will also insure all disbursements are for invoices and not quotes.
Belle Glade Elementary School  
Management Letter  
Year Ended June 30, 2022

PRENUMBERED DOCUMENTS

Finding

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

- The school had neither assigned a document custodian nor maintained a *Prenumbered Document Inventory Register (PBSD 0160)* for the *School Checks*.

- The *Assignment Register for Classroom Receipt Books (PBSD 0174)* was not completed with all the required information. Missing information included (1) all the inventories maintained, (2) the documents issued to staff and (3) number of receipts used during the year.

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.

- The custodian should account for each prenumbered document through the use of the *Prenumbered Document Inventory Register (PBSD 0160)* to confirm the periodic inventory of the forms.

Management’s Response

*Concur. Bookkeeper provided document custodian with the proper forms to be used, PBSD 0160, 0174, 1and 1663.*
Belvedere Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022  

Address:  3000 Parker Avenue  
           West Palm Beach, FL 33405  

Principal:  
Fiscal Year 2022: Amy Lopez  
During Audit: Amy Lopez  

Treasurer:  
Fiscal Year 2022: Adis Garcia  
During Audit: Adis Garcia  

Afterschool Site Director:  
Fiscal Year 2022: Ljana Farmer  
During Audit: Ljana Farmer  

Cash and Investments  

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<th>Transfers Out</th>
<th>Ending Balances</th>
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<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
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<tr>
<td>Music</td>
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<td><strong>$ 3,711.03</strong></td>
<td><strong>$ 3,711.03</strong></td>
<td><strong>$ 16,945.21</strong></td>
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</table>
Belvedere Elementary School
Management Letter
Year Ended June 30, 2022

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, 2022

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

**Principal:**
- **Fiscal Year 2022:** Ruthann Miller  
- **During Audit:** Ruthann Miller

**Treasurer:**
- **Fiscal Year 2022:** Robin McLaughlin  
- **During Audit:** Robin McLaughlin

**Afterschool Site Director:**
- **Fiscal Year 2022:** Derricka Willamson  
- **During Audit:** Tricia Gordon

### Cash and Investments

<table>
<thead>
<tr>
<th>Category</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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<tbody>
<tr>
<td>Athletics</td>
<td>$0.00</td>
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<tr>
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**Total:**
- **Beginning Balances:** $10,087.96  
- **Receipts:** $81,052.55  
- **Disbursements:** $82,055.58  
- **Transfers In:** $1,729.00  
- **Transfers Out:** $1,729.00  
- **Ending Balances:** $9,084.93
DEPOSIT OF MONIES

Finding

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

- The instructions to submit the yellow copies of the MCRs were inadvertently omitted from the school’s 2022 End-of-Year Checklist. This resulted in some sponsors did not submit the yellow copies of the MCRs and computerized Official Receipts to the school secretary for record retention at the end of the school year.
- Section 2 of the Drop-safe Log (page #50-69988) was signed only by an independent staff. There is no evidence that two individuals were present when the collections were removed from the safe for processing.
- The check number for one payment ($1,068) collected through MCR #1028-1 was not indicated on the related MCR.

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, 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.
- 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.
- 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. Will recheck all documentation
Benoist Farms Elementary School  
Management Letter  
Year Ended June 30, 2022

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursements #11252 (for $984.60) was for purchase of faculty meal for official business and included $54.60 in sales tax although it was tax-exempt qualified purchase.

- The Check Requisition #11262 (for $32.97) was not signed by the sponsor to confirm the receipt of goods and services.

- Disbursement #11278 (for $360) was inadequately supported by a vendor quote, instead of an itemized invoice or receipt.

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.

- Check Requisitions should be signed by the sponsors to confirm the receipt of related goods and services.

- 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. The quote was used since the invoice was not received. Thought the tax was for the chef’s time. Will be more careful next time with the paperwork.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that:

- There were discrepancies between Attendance Sheets and Parent Sign Out Records during September 2021, October 2021, and January 2022:
Benoist Farms Elementary School
Management Letter
Year Ended June 30, 2022

- The parents/guardians for three students did not sign on the Parent Sign Out Sheets for 20 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 three days, but the Attendance Sheets showed the students were absent.

- As of June 30, 2022, the Afterschool Program had an accounts receivable balance of $4,062.73 from 32 student accounts. Moreover, $3,568.46 (or 88%) of the balance was from 23 inactive student accounts.

**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.

- 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. This has all been shared with the new Aftercare Director.

**LEASING OF SCHOOL FACILITIES**

**Finding**

The review of records for school facility leasing found that the leasing charges for two Leases (#1002 and #1006) were not always collected prior to the use of facilities. Delays ranged from three to 14 days. Moreover, Lease Agreement #1006 was not approved by the Principal or signed by the lessee until three and seven days after the start of the leasehold period, respectively.
Benoist Farms Elementary School  
Management Letter  
Year Ended June 30, 2022  

 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. The Principal and Assistant Principal had many absences due to illness/family illness. We have discussed a backup plan if either one is out for an extended time in the future.
Berkshire Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

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

Principal:  
Fiscal Year 2022: Diana Perez  
During Audit: Diana Perez

Treasurer:  
Fiscal Year 2022: Brezeida Lora  
During Audit: Brezeida Lora

Afterschool Site Director:  
Fiscal Year 2022: Carissa Garnett  
During Audit: Carissa Garnett

## Cash and Investments

<table>
<thead>
<tr>
<th>Description</th>
<th>Checks</th>
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<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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</thead>
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<td>Athletics</td>
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<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
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<td>$70,599.40</td>
<td>$56,877.37</td>
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</table>
Berkshire Elementary School
Management Letter
Year Ended June 30, 2022

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the Spirit T-Shirts Sale (Account #7-0100.01) was conducted during September 2021 through May 2022. However, the Sales Item Inventory Report was pre-signed by the sponsor and pre-approved by the Principal on September 3, 2021.

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 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. It was unintentional. We will review each report carefully prior to closing out the inventory.

DOCUMENTATION FOR DISBURSEMENT

Finding

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

- The Purchase Order for Disbursement #13517 (for $1,748.70) was not approved by the Principal until 19 days after the invoice date. Moreover, the invoice due date was December 1, 2021, but the disbursement was not processed for payment until March 29, 2022 (four months later).

- A School District Consultant Agreement (PBSD 1420) totaling $7,500 for a music consultant was approved by the Principal on July 29, 2021. However, this consultant was paid a total of $8,565 during Fiscal Year 2022, which exceeded the $7,500 total contract amount by $1,065. Additionally, the Consultant Agreement did not include a Consultant Evaluation Form and Certificate of Insurance from the consultant.

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 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.
Berkshire Elementary School  
Management Letter  
Year Ended June 30, 2022

- Payments to consultants should be made in accordance with the Consultant Agreements. An addendum to the Agreement should be prepared for procuring additional consultant services beyond the contract amount.

- To protect the District from unwarranted liability, consultants should provide the District with the required liability coverage policy and naming the School Board as an additional insured party.

Management’s Response

Concur. The Purchase Order for Disbursement #13517 (for $1,748.70) was damaged and needed to be done over again. Consultant Evaluation Form and Certificate of Insurance were in packet and approved by the District. Will complete addendum if needed.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that as of June 30, 2022, the Afterschool Program had an accounts receivable balance of $14,304.24 from 89 parent accounts. Moreover, $10,187.80 (or 71%) of the balance was from 55 inactive accounts, some of them dating back as early as 2020.

Recommendation

The Afterschool Program should be administered in accordance with District’s guidelines and the Afterschool Programs Operational Manual. Specifically, the Afterschool Programs Operational Manual requires that “Afterschool fees must be paid in advance and collected by the dates outlined on the schedule.” Furthermore, 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. All parents were notified but never paid. Funds owed were placed in SIS under student obligations.
Binks Forest Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 15101 Bent Creek Road  
Wellington, FL 33414

Principal:  
Fiscal Year 2022: Michella Levy  
During Audit: Michella Levy

Treasurer:  
Fiscal Year 2022: Diana Acosta  
During Audit: Diana Acosta

Afterschool Site Director:  
Fiscal Year 2022: Amanda Tiefenthaler  
During Audit: Amanda Tiefenthaler

### Cash and Investments

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<thead>
<tr>
<th>Fund Type</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>Athletics</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
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<tr>
<td>Music</td>
<td>2,988.79</td>
<td>1,764.85</td>
<td>2,022.61</td>
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<td>10,184.82</td>
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<td>6,705.88</td>
<td>148,758.54</td>
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</tbody>
</table>

| Total       | $153,253.96        | $1,076,450.43 | $925,490.61    | $69,405.63   | $69,405.63    | $304,213.78     |

Checking $304,213.78

Investments $304,213.78

Total $608,427.56
Binks Forest Elementary School  
Management Letter  
Year Ended June 30, 2022  

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, $329 of the $1,321.56 collected through MCR #990-3 was retained by the sponsor 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, 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.  

DOCUMENTATION FOR FUNDRAISERS  

Finding  
The review of fundraiser documentation revealed that the Sales Item Inventory Report (SIIR) for Yearbook Sales (Account #7-0100.02) included only the 163 books sold on campus; but not the online sales via the vendor’s website. 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, 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 be supported by vendor reports that provide the details of the sale information, including quantities sold, selling prices, and sales revenues.  

Management’s Response  
Concur.
Binks Forest Elementary School  
Management Letter  
Year Ended June 30, 2022

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #16359 (for $11,630) was a payment for admission tickets for a field trip. This disbursement was supported by a handwritten Order Form, instead of an itemized invoice or receipt.

- A June 15, 2022, P-Card transaction for $232.19 for the purchase of food was supported by a photocopy of the receipt, instead of the original.

- Two P-Card transactions (for $684 and $1,130) were supported by credit card receipts that indicated only the dollar amounts without the details of the 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, 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.

Management’s Response

Concur.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that although the school maintained Prenumbered Document Inventory Registers (PBSD 0160) for School Checks and Drop-safe Logs, the document custodian did not always complete the “Inventory Verified and Initialed by” column indicating that inventory verifications of School Checks and Drop-safe Logs were performed monthly.

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 prenumbered documents.

Management’s Response

Concur.
LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that Lease Agreement #1026 was signed by the lessee and a witness 14 days after the leasehold period had begun.

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, all Lease Agreements should be executed with all the required signatures prior to the use of facilities by lessees.

Management’s Response

Concur.
Boca Raton Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

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

Principal:  
Fiscal Year 2022: Renee Elfe  
During Audit: Renee Elfe

Treasurer:  
Fiscal Year 2022: Alexandra Westgate-Durrette  
During Audit: Alexandra Westgate-Durrette

Afterschool Site Director:  
Fiscal Year 2022: Amber Kline  
During Audit: Amber Kline

### Cash and Investments

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<tr>
<td>Departments</td>
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<td>660.86</td>
<td>660.86</td>
<td>3,568.08</td>
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Total        | $18,654.70 | $119,342.93 | $107,336.28 | $2,895.16 | $2,895.16 | $30,661.35 |
Boca Raton Elementary School
Management Letter
Year Ended June 30, 2022

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the Sales Item Inventory Report for the Yearbook Fundraiser (Account #7-0100.01) 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. I will meet with my treasurer to review all fundraising documentation at least once a month.

AFTERSCHOOL PROGRAM

Finding

The review of the Afterschool Program records found that as of June 30, 2022, the Afterschool Program had an accounts receivable balance of $6,161.83 from 35 parent accounts. Moreover, $1,840.80 (30%) of the balance was past due for more than 90 days.

Recommendation

The 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, the Afterschool Programs Operational Manual requires that “Afterschool fees must be paid in advance and collected by the dates outlined on the schedule.”

Management’s Response

Concur. I will meet with the Aftercare director each month to review account balances.
Calusa Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 2051 Clint Moore Road
Boca Raton, FL 33496

Principal:
Fiscal Year 2022: Dianne Rivelli-Schreiber
During Audit: Susan Figueroa

Treasurer:
Fiscal Year 2022: Linda Kramer
During Audit: Linda Kramer

Afterschool Site Director:
Fiscal Year 2022: Laurie Helfman
During Audit: Marie Schonger

Cash and Investments

<table>
<thead>
<tr>
<th>Category</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
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</table>

$ 70,427.20
Calusa Elementary School
Management Letter
Year Ended June 30, 2022

The audit revealed no material instances of noncompliance.
Cholee Lake Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  6680 Dillman Road  
Greenacres, FL 33413

Principal:  
Fiscal Year 2022:  Marline Campbell  
During Audit:  Marline Campbell

Treasurer:  
Fiscal Year 2022:  LaSonya Martin  
During Audit:  LaSonya Martin

Afterschool Site Director:  
Fiscal Year 2022:  Joycelyn Cardona/Demetria White  
During Audit:  Demetria White

### Cash and Investments

<p>| | | | | | | |</p>
<table>
<thead>
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Elementary Schools  
75
The review of sample disbursements and P-Card transactions found that Disbursement #5836 (for $489.28) was supported by a price quote, instead of an itemized invoice.

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.

Concur. Even though this was paid on quote the invoice price and the quote were identical – no overage or underpayment. This will continue to be monitored so payment is made on invoice.

Although the Data Processor was the assigned custodian for the School Checks, the Prenumbered Document Inventory Register (PBS 0160) for checks was not completed during the year.

To ensure proper fiscal controls and accountability, and as required by Chapter 27 of the Internal Accounts Manual, the document custodian should periodically inventory-check all prenumbered documents according to the schedule detailed in the Document Custodian Assignment Register (PBS 1663) and record the results on PBS 0160.

Due to changes and movements the completed document was misplaced. The form was and has been completed for all checks, as indicated by the records kept at the school.
Citrus Cove Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 8400 Lawrence Road
Boynton Beach, FL 33436

Principal:
Fiscal Year 2022: Natalie Cromwell
During Audit: Natalie Cromwell

Treasurer:
Fiscal Year 2022: Cara Monteith
During Audit: Cara Monteith

Afterschool Site Director:
Fiscal Year 2022: Sheila Ross
During Audit: Sheila Ross

Cash and Investments

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|                | $68,152.94     | $689,950.16             | $670,656.08                | $43,959.26              | $43,959.26              | $87,447.02              |                               |                             |

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</table>
Citrus Cove Elementary School
Management Letter
Year Ended June 30, 2022

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card purchases found that the Purchase Order for Disbursement #13957 (for $6,780.62) was not approved by the Principal until 2 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.

Management’s Response

Concur. Moving forward the Purchase Order will be signed by the principal prior to the invoice being received.

PRENUMBERED DOCUMENTS

Finding

The review of controls for prenumbered documents found the following:

- The required monthly inventory-check for the School Checks was incomplete. The Prenumbered Document Inventory Registers did not have the signature of staff receiving documents and also inventory-checks were not performed during October 2021 and March 2022.

- 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 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).

- To 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.
Citrus Cove Elementary School
Management Letter
Year Ended June 30, 2022

Management's Response

Concur. Moving forward the document custodian will inventory and check all pre-numbered forms periodically and keep the pre-numbered receipt books locked in the document custodian's room.
C. O. Taylor/Kirklane Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  4200 Purdy Lane  
Palm Springs, FL 33461

Principal:  
Fiscal Year 2022: Patricia Lucas  
During Audit: Patricia Lucas

Treasurer:  
Fiscal Year 2022: Raysa Serpa  
During Audit: Liudmila Perez

Afterschool Site School Director:  
Fiscal Year 2022: Candace Dixon  
During Audit: Candace Dixon

### Cash and Investments

<table>
<thead>
<tr>
<th>Category</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
</tr>
</thead>
<tbody>
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<td>Athletics</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
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</table>
C.O. Taylor/Kirklane Elementary School
Management Letter
Year Ended June 30, 2022

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample Monies Collected Reports (MCRs) found that monies collected were not always put into the drop-safe for deposit in a timely manner. For example, the sponsors retained a total of $156 in cash collected through two MCRs (#1778-16, and #1743-1) for one to four 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 monies to unwarranted exposure and result in financial irregularities.

Management’s Response

Concur. Principal will review the money collection procedures with staff.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #14055 (for $1,230) exceeded the $1,000 threshold for Purchase Order but 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, the receipt did not have details of the items purchased.

- The Purchase Order for Disbursement #13978 (for $1,772.50) was not prepared by the sponsor until two days after the invoice date. Moreover, the Purchase Order was missing the date of the Principal’s signature.

- Three disbursements (#13937 for $14.99, #14033 for $15, and #13973 for $22.99) were for refund of fees to students who paid for lost books which were subsequently returned. However, the disbursements did not have supporting documentation for the students’ original payments, such as receipts or copies of Monies Collected Reports or credit card payments.

- The school did not always process payments for purchases in a timely manner. For example, a May 17, 2021, invoice for $1,249 was not processed for payment through Disbursement #13913 until August 10, 2021, i.e. three months later after the invoice date.
C.O. Taylor/Kirklane Elementary School
Management Letter
Year Ended June 30, 2022

- Two P-Card transactions ($207.91 on May 27, 2021; and $137.76 on June 20, 2021) for purchases of supplies for the Summer Camp Program included payment of $22.61 in sales tax, although these purchases were qualified tax-exempt purchases.

- Two June 3, 2022, P-Card transactions totaling $1,180 were for payments of Miami Marline game tickets and parking fees that did not have documentation indicating the purposes and attendees of the event.

**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.

- 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.

- Refunds 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 entity; it should not pay sales tax for qualified purchases.

**Management’s Response**

Concur. Principal will review procedures with the Aftercare Director and Media Specialist. The Treasurer is new and is still learning her job and she is working very hard and doing a great job (but still learning).

**LEASING OF SCHOOL FACILITIES**

**Finding**

The review of records for school facility leasing found that leasing charges were not always allocated and recorded in the respective accounts in accordance with District’s guidelines. Moreover, the school under-transmitted to the Central Office a total of $86 in Utilities (Account #6-5500.00), $30 in Insurance (Account 6-1850.00), and $27.50 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. This issue was a result of cancelled leases due to Covid. I will review procedures with the leasing contact.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that as of June 30, 2022, the Afterschool Program had an accounts receivable balance of $8,998.44 from 73 parent accounts. Moreover, $8,241.56 (or 92%) of the balance was from 72 inactive accounts.

Recommendation

The Afterschool Program should be administered in accordance with District’s guidelines and the Afterschool Programs Operational Manual. Specifically, 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 the Afterschool Director to resolve this issue.
Coral Reef Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 6151 Hagen Ranch Road
Lake Worth, FL 33467

Principal:
Fiscal Year 2022: Bobbi Moretto
During Audit: Bobbi Moretto

Treasurer:
Fiscal Year 2022: Raysa Navarro
During Audit: Raysa Navarro

Afterschool Site Director:
Fiscal Year 2022: Stephanie Llewelyn
During Audit: Josue Natalus

### Cash and Investments

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<th>Investments</th>
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Coral Reef Elementary School
Management Letter
Year Ended June 30, 2022

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- The *Purchase Order* for Disbursement #13956 (for $1,773.50) was not approved by the Principal. Moreover, the *Purchase Order* for Disbursement #13994 (for $1,484.20) was not approved by the Principal until seven days after the invoice date.

- The school did not always process payments for purchases in a timely manner. For example, the invoice for a March 2021 purchase for $1,359.20 was not processed for payment until September 2021 (six months later) through Disbursement #13908.

- Four P-Card purchases, totaling $538.47, for food items did not have documentation indicating the purpose (business or educational) for these purchases.

- The school purchased $2,565.37 in snacks for the Afterschool Program on May 24, 2022, from a vendor. This purchase was split into three transactions ($993.41, $986.32, and $585.64) and paid with the school’s P-Card. Splitting a purchase that exceeded the $1,000 limit into multiple purchases is disallowed by the *Purchasing Card Procedures*.

- Two May 2022 P-Card transactions for a total of $277.67 included payment of $19 in 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,

- 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.

- 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.

- 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.

- 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.

- The School District is a sales tax-exempt government entity; it should not pay sales tax for qualified purchases.
Management’s Response

Concur. Staff who are still employed at Coral Reef have been notified and taught the correct procedure. Purchases in excess of $1,000 that require collection of funds will have a PO signed in advance.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that there were discrepancies between Student Attendance Sheet and Parent Sign Out Sheet. The parent/guardian for one student did not sign on the Parent Sign Out Sheets for October 14 and 22, 2021. However, the Attendance Sheets indicated that the student 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. The Afterschool Director is no longer employed by PBCSD. Current Afterschool Director has been made aware of these audit findings as reference. Current Afterschool Director has attended all training and has weekly meetings with administration.

Additional Comment

The feedback from this audit was accurate and appreciated. This past school year, I was on leave for about three months and had a wonderful substitute administrator. I am aware of the errors made on my watch and understand how to rectify them.
Coral Sunset Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 22400 Hammock Street  
Boca Raton, FL 33428

Principal:  
Fiscal Year 2022: Shanda Garvin-Shaw  
During Audit: Shanda Garvin-Shaw

Treasurer:  
Fiscal Year 2022: Narmin Mankarious  
During Audit: Feray Yucel

Afterschool Site Director:  
Fiscal Year 2022: Evelyn Garcia  
During Audit: Evelyn Garcia

Cash and Investments

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<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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The audit revealed no material instances of noncompliance.
Crosspointe Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022  

Address: 3015 South Congree Avenue  
Boyleton Beach, FL 33426  

Principal:  
Fiscal Year 2022: Annmarie Giddings-Dilbert  
During Audit: Annmarie Giddings-Dilbert  

Treasurer:  
Fiscal Year 2022: Fabiola Debisingh  
During Audit: Fabiola Debisingh  

Afterschool Site Director:  
Fiscal Year 2022: Abeer Khalfa-Majdalawi  
During Audit: Abeer Khalfa-Majdalawi  

### Cash and Investments

<table>
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<th>Beginning Balances</th>
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<th>Disbursements</th>
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<th>Transfers Out</th>
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Checking: $80,984.41  
Investments: $80,984.41  

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Elementary Schools 89
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. I have spoken to the Aftercare Director and the registration is done online which will omit this problem in the future.
Crystal Lakes Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 6050 Gateway Boulevard
Boynton Beach, FL 33437

Principal:
   Fiscal Year 2022: Laura Green
   During Audit: Sheena Blue

Treasurer:
   Fiscal Year 2022: Kim June
   During Audit: Kim June

Afterschool Site Director:
   Fiscal Year 2022: Michelle Soto
   During Audit: Michelle Soto

### Cash and Investments

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$ 73,089.47
Crystal Lakes Elementary School
Management Letter
Year Ended June 30, 2022

The audit revealed no material instances of noncompliance.
Cypress Trails Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

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

Principal:  
Fiscal Year 2022: Bruce Saulter  
During Audit: Bruce Saulter

Treasurer:  
Fiscal Year 2022: Judy Smith  
During Audit: Kaitlin Cline

Afterschool Site Director:  
Fiscal Year 2022: Kelly Hinde  
During Audit: Kelly Hinde

### Cash and Investments

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$ 26,713.02
Cypress Trails Elementary School
Management Letter
Year Ended June 30, 2022

The audit revealed no material instances of noncompliance.
Del Prado Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  
7900 Del Prado Circle  
Boca Raton, FL 33433

Principal:  
Fiscal Year 2022:  Laurie Riopelle  
During Audit:  Laurie Riopelle

Treasurer:  
Fiscal Year 2022:  Rose Castellanos  
During Audit:  Daniela Sierra

Afterschool Site Director:  
Fiscal Year 2022:  Rose Decius  
During Audit:  Rose Decius

### Cash and Investments

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|                      | $ 76,432.15        | $ 286,229.80| $ 283,833.62 | $ 41,036.38  | $ 41,036.38   | $ 78,828.33     |
**DOCUMENTATION FOR DISBURSEMENTS**

**Finding**

The review of sample disbursements found that three disbursements totaling $4,263.25 (#13497 for $1,774.50, #13521 for $1,265.00, and #13524 for $1,223.75) each exceeded the $1,000 threshold for Purchase Order but did not have the required Purchase Order.

**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. We had a new treasurer at the time. She has since left the District. Our new treasurer is aware of District guidelines.

**AFTERSCHOOL PROGRAMS**

**Finding**

The review of Afterschool Program records found that:

- The Afterschool Programs Registration Form was missing for one of the five sample students.
- The EZCare2 database (the Afterschool Program’s accounting system) was not accurately maintained. One student paid full-time via credit card payments although he attended the program part-time and was charged a part-time fee, resulting in an overcharge of $610.
- The $25 registration fee for one student who attended the program was not collected during the year.

**Recommendation**

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

- The Afterschool Programs Registration Form is an important document that contains critical information, such as student’s health and the names of individuals authorized to pick up the students from the program. 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.
Del Prado Elementary School
Management Letter
Year Ended June 30, 2022

- 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.

- 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.

Management’s Response

Concur. Met with SACC Director to review the findings and recommendations.
Diamond View Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 5300 Haverhill Road
Greenacres, FL 33463

Principal:
Fiscal Year 2022: Carolyn Seal
During Audit: Carolyn Seal

Treasurer:
Fiscal Year 2022: Virginia Barney
During Audit: Virginia Barney

Afterschool Site Director:
Fiscal Year 2022: Luis Lebron
During Audit: Luis Lebron

**Cash and Investments**

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</table>

|                  |  
|------------------|------------------|
| Beginning        | $79,640.40       |
| Balances         |                  |
| Receipts         | $234,655.10      |
| Disbursements    | $233,080.03      |
| Transfers        | $20,072.87       |
| Transfers Out    | $20,072.87       |
| Ending           | $81,215.47       |
| Balances         |                  |

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<thead>
<tr>
<th></th>
<th>Athletics</th>
<th>Music</th>
<th>Classes</th>
<th>Clubs</th>
<th>Departments</th>
<th>Trusts</th>
<th>General</th>
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**Total:** $79,640.40 $234,655.10 $233,080.03 $20,072.87 $20,072.87 $81,215.47
DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Two Disbursements (#7444 for $1,325.50 and #7509 for $1,305.80) that exceeded the $1,000 threshold for Purchase Order but 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 Orders for Disbursement #7453 (for $1,066.86) and Disbursement #7423 (for $1,800) were not approved by the Principal until seven and 10 days after the invoice date 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 and documented on an Internal Funds Purchase Order for purchases in excess of $1,000.

Management’s Response

Concur. Rather than verbal or email approval, the treasurer will complete an Internal Accounts Purchase Order for the Principal to review and approve each time the item is over $1,000.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that:

- The Health and Education Information section of the Registration Form for one sample student was not completed with any of the required information.

- The parent/guardian signature was crossed out on the Parent Sign Out Sheet on March 22, 2022, 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 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.
Diamond View Elementary School
Management Letter
Year Ended June 30, 2022

- Students 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 Staff will ensure the names are printed clearly when students are signed out and forms for each student are completely filled out.
## Combining Statement of Changes in Cash and Investments – Cash Basis

**Year Ended June 30, 2022**

### Address:
3550 Lyons Road  
Lake Worth, FL 33467

### Principal:
- **Fiscal Year 2022:** Catherine Lewis  
  **During Audit:** Juliann Walker

### Treasurer:
- **Fiscal Year 2022:** Mayra Stambaugh  
  **During Audit:** Mayra Stambaugh

### Afterschool Site Director:
- **Fiscal Year 2022:** Jacqueline Gersley  
  **During Audit:** Jacqueline Gersley

### Cash and Investments

<table>
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<tr>
<th>Description</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
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<td>6,514.28</td>
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</table>

### Totals

| Description   | $70,208.01         | $594,609.45 | $577,585.55 | $43,345.34 | $43,345.34 | $87,231.91 |

**$87,231.91**
DEPOSIT OF MONIES

Finding

The review of the money collection process and sample Monies Collected Reports (MCRs) found that the school’s 2022 End-of-the-Year Check Out Form included the wrong instruction that informed staff to submit all yellow copies of MCRs to the school treasurer instead of the school secretary. Also, it was noted that some sponsors did not turn in the yellow copies of the MCRs and the computerized receipts for record retention at the end of the school year.

Recommendation

As required by Bulletin #P-14051-S/CFO and Internal Accounts Manual’s Chapter 7 - 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. Collection of the yellow copies of the MCR will be added to the End-of-Year Checklist.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- Activities for the Coupon Book Sales (Account #4-4300.03) began on October 14, 2021. However, the sponsor for this fundraiser did not complete the required Annual eLearning Fundraiser Training Course until December 14, 2021; i.e., 38 working days after the fundraising activities began. Additionally,

  - Based on the school’s purchasing records and the Sales Item Inventory Report, this fundraiser should have generated a total estimated revenue of $9,975. However, only $9,317 in sales revenue was recorded in the school’s accounting system and deposited into the school’s bank account. As a result, $658 in estimated revenue was unaccounted for.

  - The Fundraising Application/Recap Form was not approved by the Principal until six working days after the fundraising activities had begun.

  - The sponsor did not complete the Actual Sales (Recap) section of the Fundraising Application/Recap Form after the sales activities had ended.
- The Sales Item Inventory Report was neither reviewed nor approved by the Principal.

- The Actual Sales (Recap) information for the Lion King Event (Account #4-1650.01) was not completed by the sponsor after the sales activities had ended. In addition, the event had a total ticket sales revenue of $1,670. However, a Ticket Sellers Report was not completed for this ticket selling event.

- The sponsor for the Fifth Grade Class T-shirt Sales fundraiser (Account #3-3500.01) indicated on the Fundraiser Application/Recap Form that “I have taken the Fundraising training for Teachers/Sponsors this year.” However, our review of the eLearning records found that the sponsor did not complete the required annual eLearning Fundraiser Training Course during Fiscal Year 2022. Also,
  - The sponsor did not complete the Actual Sales (Recap) section of the Fundraising Application/Recap Form after the sales activities had ended.
  - The Sales Item Inventory Report was neither completed nor signed by the sponsor or reviewed and approved by the Principal.

- The Sales Item inventory Reports for the Singing Valentine’s Day Grams (Account #4-0900.01) and Selling Valentines Grams (Account 4-0900.02) were not reviewed and approved by the Principal. Additionally, the Actual Sales (Recap) section of the Fundraising Application/Recap Form did not agree with the revenues recorded in the accounting system.

- Repeated noncompliances with fundraising procedures were noted for the sponsor of the Yearbook Sales (Account # 5-0450.00). The sponsor did not complete and maintain the required Fundraising Application/Recap Form and Sales Item Inventory Report. Moreover, the sponsor did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2022.

- The sponsor indicated on the Fundraiser Application/Recap Form for the Scholastic Book Fair fundraiser that “I have taken the fundraising training for Teachers/Sponsors this year.” However, our review of the eLearning records found that the sponsor did not complete the required annual eLearning Fundraiser Training Course during Fiscal Year 2022.

**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 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.

• 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. Discrepancies between the estimated revenue and actual collection should be reviewed and resolved accordingly.

• Internal Accounts Manual, Chapter 26, requires that “Prenumbered tickets must be used to account for admissions to campus events if the anticipated revenues at the event are expected to exceed $500 at the elementary level or $1,000 at the secondary level.” Moreover, Ticket Sellers Report should be prepared in order for staff to reconcile revenues with the number of tickets sold.

Management’s Response

Concur. Fundraiser sponsors will provide a copy of their training certificate with their fundraiser paperwork. The principal will pre-approve all Fundraising Applications/Recap Forms, review all Sales Item Inventor Reports, and ensure completion of the Ticket Sellers Report

DOCUMENTATION FOR DISBURSEMENT

Finding

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

• Disbursement #14508 (for $6,858) was for an out-of-county field trip to Key Largo, FL between February 18 and 20, 2022. This disbursement was supported by a Field Trip/Activity Planning Report and Approval Request Form (PBSD 1894). However, the Form was not approved by the Regional/Instructional Superintendent. The field trip type on the Form was incorrectly coded as “In County” rather than “In-State” field trip. As a result, the Form was not routed to the Regional/Instructional Superintendent for approval. Moreover, the contract was signed by the sponsor instead of the Principal.
• Disbursement #14568 (for $100) was for a refund of field trip fees for food and charter bus to a student who did not attend the field trip. However, the disbursement did not have supporting documentation for the parent’s original payment, such as a receipt or credit card payment.

Recommendation

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

• 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.

• 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. The principal will meet with the Document Custodian to periodically inventory all prenumbered documents.

PRENUMBERED DOCUMENTS

Finding

The review of controls for prenumbered documents found that the school did not perform the required monthly inventory of the Drop-safe Log during the months of April, May, and June 2022. Moreover, the Prenumbered Documents Inventories for Tickets, Classroom Receipts and Afterschool Program Receipts were not maintained during Fiscal Year 2022.

Recommendation

To ensure proper fiscal controls and accountability, and as required by Chapter 27 of the Internal Accounts Manual, the document custodian should periodically inventory all prenumbered documents according to the schedule detailed in the Document Custodian Assignment Register (PBSR 1663) and record the results on PBSR 0160. To account for Classroom Receipt (PBSR 0196), Afterschool Program Receipt (PBSR 1438), and Pre numbered Tickets.
Discovery Key Elementary School  
Management Letter  
Year Ended June 30, 2022

Management’s Response

Concur. The principal will work with the treasurer to ensure fees are paid prior to the use of the facility and to ensure all signatures are documented prior to the use of the facility.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that the Tririga System indicated the school had 22 leasing arrangements during the year. Our review noted:

- Six Lease Agreements (#s 1010, 1016, 1017, 1019, 1021 and 1022) had a total contract amount of $1,821.03. However, the school had not collected these leasing charges from the lessees as of January 30, 2023.

- Sixteen of the 22 Lease Agreements (#s 1001 through 1007, 1009, 1012, 1013, and 1017 through 1022) were not signed by the lessees or a witness.

Recommendations

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

- “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 $1,821.03 uncollected rentals and labor costs from the lessee.

- To protect the best interest of the School District, all Lease Agreements should be executed with all the required signatures prior to the use of facilities by lessees witness and Principal.

Management’s Response

Concur. The principal will work with the treasurer to ensure fees are paid prior to the use of the facility and to ensure all signatures are documented prior to the use of the facility.
Dr. Mary McLeod Bethune Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

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

Principal:  
Fiscal Year 2022: Katrina Granger  
During Audit: Katrina Granger

Treasurer:  
Fiscal Year 2022: Latasha Smart  
During Audit: Latasha Smart

**Cash and Investments**

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<th>Beginning Balances</th>
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<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
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$ 37,767.63 $ 9,225.83 $ 3,909.23 $ 402.12 $ 402.12 $ 43,084.23

$ 43,084.23
Dr. Mary McLeod Bethune Elementary School  
Management Letter  
Year Ended June 30, 2022  

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample Monies Collected Reports (MCRs) found that Section 2 of Drop-safe Logs #12-57408, #12-57410 and #12-57413 were signed only by an independent staff verifier without the school treasurer’s signature indicating that two persons were present when the collections were removed from the safe for processing by 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, to ensure proper fiscal accountability and as required by Bulletin #P-14051-S/CFO, the treasurer and an independent staff verifier should jointly complete Section 2 of the Log to confirm the treasurer’s removing the deposits for processing.

Management’s Response

Concur. The Principal and Treasurer will review and adhere to 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 by jointly completing section 2 of the Log.
Dwight D. Eisenhower Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

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

Principal:  
Fiscal Year 2022: Debbie Battles  
During Audit: Debbie Battles

Treasurer:  
Fiscal Year 2022: Sarah Weis  
During Audit: Sarah Weis

Afterschool Site Director:  
Fiscal Year 2022: Alicia Decavalcanti  
During Audit: Alicia Decavalcanti

### Cash and Investments

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<th>Transfers Out</th>
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**Total:**  
$ 60,558.32  
$ 203,747.51  
$ 202,902.04  
$ 16,552.46  
$ 16,552.46  
$ 61,403.79
Dwight D. Eisenhower Elementary School
Management Letter
Year Ended June 30, 2022

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, 2022

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

Principal:  
Fiscal Year 2022: Dionne Napier  
During Audit: Dionne Napier

Treasurer:  
Fiscal Year 2022: Cherrie Ullom  
During Audit: Cherrie Ullom

Afterschool Site Director:  
Fiscal Year 2022: Jilya Grant  
During Audit: Eryan Burrs

### Cash and Investments

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<th>Category</th>
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<td><strong>$ 26,535.71</strong></td>
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</table>
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, $111.50 collected through three MCRs (#1085-3, #1085-7 and #1091-1) was retained by the sponsor for one to three 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. I will meet with the bookkeeper to share findings. I will email staff regarding this policy and also add this to my November faculty meeting presentation to ensure all staff are aware.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The sponsors of the Spring Bookfair (Account #5-1700.02) and Chorus Club Uniform Shirts Sales (Account #4-0900.01) did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2022.

- The Fundraising Application/Recap Form for the Jump Rope for Heart fundraiser (Account #6-0902.00) did not have the date of the Principal’s signature.

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.
Egret Lake Elementary School
Management Letter
Year Ended June 30, 2022

Management’s Response

Concur. This information will be shared with staff during the faculty meeting. I will speak specifically to the book fair and jump rope for heart sponsors since they will remain the sponsors for the current year. I will also remind the bookkeeper to ask for this information.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that:

- There were discrepancies between Attendance Sheets and Parent Sign Out Records during October 2021:
  - The parents/guardians for three students did not sign-out of their students for a total of eight times through the Electronic Parent Sign Out System. However, the Attendance Sheets indicated that the students attended the program on those days.
  - The parent/guardian for two students recorded the pickup date and time in the Electronic Parent Sign Out System for a total of 12 times; however, the Attendance Sheet did not indicate whether the students were absent or present.

- As of June 30, 2022, the Afterschool Program had an accounts receivable balance of $5,999.65 from 48 parent accounts. Moreover, $5,963.85 (or 99%) of the balance was from 47 inactive accounts.

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.

- 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 share this information with the newly hired Aftercare Director. The outstanding funds are from over three years ago. I will work with the current director to find ways to collect these past due funds.
Elbridge Gale Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022  

Address: 1915 Royal Fern Drive  
Wellington, FL 33414  

Principal:  
Fiscal Year 2022: Gail Pastreczyk  
During Audit: Gail Pastreczyk  

Treasurer:  
Fiscal Year 2022: Michelle Herbert / Stephanie Tara  
During Audit: Stephanie Tara  

Afterschool Site Director:  
Fiscal Year 2022: Denise Halperin  
During Audit: Denise Halperin  

### Cash and Investments  

<table>
<thead>
<tr>
<th>Category</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
</tr>
</thead>
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Checking | $ 93,664.02  
Investments | $ 93,664.02  

Total | $ 93,664.02
Elbridge Gale Elementary School
Management Letter
Year Ended June 30, 2022

The audit revealed no material instances of noncompliance.
Equestrian Trails Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 9720 Stribling Way  
Wellington, FL 33414

Principal:  
Fiscal Year 2022: Michele Chorniewy  
During Audit: Michele Chorniewy

Treasurer:  
Fiscal Year 2022: Lourdes Santos  
During Audit: Lourdes Santos

Afterschool Site Director:  
Fiscal Year 2022: Robin Marcus  
During Audit: Robin Marcus

## Cash and Investments

<table>
<thead>
<tr>
<th>Category</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
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| Total      | $ 120,204.23       | $ 706,423.91| $ 691,978.69 | $ 39,934.23 | $ 39,934.23 | $ 134,649.45 |

| Checking   | $ 134,649.45       |
| Investments| $ 134,649.45       |
Equestrian Trails Elementary School
Management Letter
Year Ended June 30, 2022

The audit revealed no material instances of noncompliance.
Everglades Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 407 Marginal Road  
West Palm Beach, FL 33411

Principal:  
Fiscal Year 2022: Dwan Moore-Ross  
During Audit: Dwan Moore-Ross

Treasurer:  
Fiscal Year 2022: Robbin Roscigno  
During Audit: Robbin Roscigno

Afterschool Site Director:  
Fiscal Year 2022: Shelby Michener  
During Audit: Nisa Owens

### Cash and Investments

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<td><strong>$29,109.34</strong></td>
<td><strong>$65,395.36</strong></td>
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DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursements #4632 (for $2,316.17) and #4663 (for $4,687.50) were for payments of school agendas and coupon books, respectively. These two purchases were supported by a contract and a fundraiser agreement that were signed by the school treasurer instead of the Principal.

- Three disbursements (#4685 for $246.63, #4688 for $234.29, and #4697 for $236.96) were for reimbursements to three employees for school related purchases. However, $403.27 of the purchased items ($207.46 for #4685, $39.41 for #4688, and $156.40 for #4697) were shipped to the employees’ home addresses 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,

- 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.”

- School purchases should be shipped to the school, instead of the employee’s home.

**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 Records* during March 2022.

- The parent/guardian sign-out records for two students were missing for a total of eight times during March 2022. However, the *Attendance Sheet* indicated that the students attended the program on those days.

- One of the March 2022 *Attendance Sheets* did not indicate whether 13 of the 21 students listed on the *Attendance Sheet* were present or absent on March 11, 2022.
Everglades Elementary School
Management Letter
Year Ended June 30, 2022

- Parent sign-out records for all students were missing for March 1 through 4, 2022.

**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 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.*
Forest Hill Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 5555 Purdy Lane
West Palm Beach, FL 33415

Principal:
Fiscal Year 2022: Scott McNichols
During Audit: Scott McNichols

Treasurer:
Fiscal Year 2022: Sheila Darville
During Audit: Sheila Darville

Afterschool Site Director:
Fiscal Year 2022: Katherine Gomez-Saballos
During Audit: Katherine Gomez-Saballos

Cash and Investments

<table>
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<th>Cash and Investments</th>
<th>57,073.96</th>
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</thead>
</table>

<table>
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<table>
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<th>Beginning Balances</th>
<th>Receipts</th>
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<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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Elementary Schools 121
Forest Hill Elementary School
Management Letter
Year Ended June 30, 2022

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, 2022

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

**Principal:**  
- **Fiscal Year 2022:** Nancy Robinson  
- **During Audit:** Nancy Robinson

**Treasurer:**  
- **Fiscal Year 2022:** Joan Mullaney  
- **During Audit:** Joan Mullaney

**Afterschool Site Director:**  
- **Fiscal Year 2022:** Mary Lazier  
- **During Audit:** Mary Lazier

### Cash and Investments

<table>
<thead>
<tr>
<th>Category</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
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<td>$0.00</td>
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Elementary Schools 123
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, $320 collected through MCR #1213-5 and $10,238.54 in rental fees collected from eight Lease Agreements (#s 1002, 1003, 1004, 1007, 1009, 1010, 1011, 1012) were retained by the sponsors for one to four 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 monies to unwarranted exposure and result in financial irregularities.

Management’s Response

Concur. Meeting with secretary making deposits with directors on depositing funds as collected. Monitor thru monthly office meetings.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The Field Day Shirts Sales (Account #5-1900.01) did not have the required Sales Item Inventory Report. In addition, the sponsor for this fundraiser did not complete the required Annual eLearning Fundraiser Training during FY 2022.

- The IB T-shirts Sales (Account #4-0225.01) fundraiser began selling the T-shirts on October 19, 2021. However, the sponsor for this fundraiser did not complete the required Annual eLearning Fundraiser Training Course until November 11, 2021; i.e., 23 days after the fundraiser began.

Recommendation

Fundraisers should be administered in accordance with School Board Policy 2.16 and related District guidelines. Specifically,
Forest Park Elementary School
Management Letter
Year Ended June 30, 2022

- 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.

- 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. Meeting with fundraising sponsor-directed him to provide inventory at conclusion of sale. All sponsors must provide a copy of the certificate of training with application.*

**LEASING OF SCHOOL FACILITIES**

**Finding**

The review of records for school facility leasing found that leasing charges for two *Lease Agreements* (#1007 and #1008) were not collected prior to the use of facilities by the lessees. Delays ranged from two to three 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, *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. Meeting with Leasing Coordinator directed that funds must be collected prior to use. Monitor through monthly office meetings.*
Freedom Shores Elementary School  
**Internal Fund Accounts**

Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 3400 Hypoluxo Road  
Boynton Beach, FL 33436

Principal:  
Fiscal Year 2022: Michael Sabatino  
During Audit: Michael Sabatino

Treasurer:  
Fiscal Year 2022: Audra Spurlin  
During Audit: Audra Spurlin

Afterschool Site Director:  
Fiscal Year 2022: Cheri Rosen  
During Audit: Cheri Rosen

### Cash and Investments

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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<td><strong>$ 51,315.16</strong></td>
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Freedom Shores Elementary School  
Management Letter  
Year Ended June 30, 2022  

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the sponsors for the Yearbook Fundraiser (Account #7-0100.02) and Safety Patrol Coupon Books (Account #6-4000.03) did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2022.

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.

Management’s Response

Concur. Our bookkeeper is going to create a spreadsheet to track all the teachers who complete the training. She will also pull the report to ensure that this is completed and in compliance.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card transactions found that Disbursement #13256 (for $1,059.75) exceeded the $1,000 threshold for Purchase Order but did not have the required Purchase Order.

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. A tracking chart for all purchases has been created and will ensure all purchases are done within the appropriate amounts. The POs are included in this tracking chart.
Finding

The review of records for school facility leasing found that Lease Agreements #1003 and #1019 were not signed by the lessees and a witness.

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.

Management’s Response

Concur. Our bookkeeper has created another chart with a checklist of items that need to be completed for all leases and this will be followed at all times.
Frontier Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 6701 180th Avenue North
Loxahatchee, FL 33470

Principal:
Fiscal Year 2022: Susan Groth
During Audit: Susan Groth

Treasurer:
Fiscal Year 2022: Jaclyn Nicole Traver
During Audit: Jaclyn Nicole Traver

Afterschool Site Director:
Fiscal Year 2022: Nina Owens
During Audit: Hannah Mcleod

### Cash and Investments

<table>
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<tr>
<th>item</th>
<th>Beginning Balances</th>
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<th>Disbursements</th>
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*Note: The total cash and investments as of June 30, 2022, is $83,372.02.*
Frontier Elementary School
Management Letter
Year Ended June 30, 2022

The audit revealed no material instances of noncompliance.
Galaxy Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

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

Principal:
Fiscal Year 2022:  Lisa Steele-Brumfield
During Audit:  Lisa Steele-Brumfield

Treasurer:
Fiscal Year 2022:  Vacant/Soraya Saab
During Audit:  Leslie Clark

Afterschool Site Director:
Fiscal Year 2022:  Katina Thomas
During Audit:  Katina Thomas

Cash and Investments

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Galaxy E3 Elementary School
Management Letter
Year Ended June 30, 2022

The audit revealed no material instances of noncompliance.
Glade View Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

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

Principal:  
Fiscal Year 2022: Shundra Dowers  
During Audit: Shundra Dowers

Treasurer:  
Fiscal Year 2022: Tameka Hudson  
During Audit: Tameka Hudson

### Cash and Investments

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<td>2,097.00</td>
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| Total         | $26,052.39         | $8,211.00 | $11,301.69    | $2,529.00    | $2,529.00     | $22,961.70      |

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DEPOSIT OF MONIES

Finding

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

- **Section 2** of two pages of the Drop-safe Log (#12-25392 and #12-25393) were signed only by the school treasurer. There is no evidence that an independent verifier was present to verify the deposit information when the safe was opened.

- The school’s *End of the Year Checklist* did not have instructions requiring staff to turn-in the yellow copies of the MCRs and the computerized receipts to the school secretary for record retention and future references at the end of the year. As a result, some of the yellow copies of the MCRs and the related computerized *Official Receipts* were not available for our review during the audit.

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 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 *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. Meeting held with bookkeeper and school secretary on 3/7/2023 to review and indicate where there must be an independent verifier for deposit when the safe is open. End of the year checklist reflects teachers/sponsors are to turn in the yellow copies of the MCRs and computerized receipts to the secretary. A draft copy of the EOY checklist was emailed to staff as a reminder to keep and submit yellow MCRs and receipts to school secretary at the end of the year.*
Glade View Elementary School  
Management Letter  
Year Ended June 30, 2022

DOCUMENTATION FOR FUNDRAISERS

Finding

The Spring Dance (Account #7-0100.04) had a total ticket sales revenue of $2,097. However, a Ticket Seller Report was not maintained for this ticket selling event as required by the Internal Accounts Manual.

Recommendation

Internal Accounts Manual, Chapter 26, requires that “Prenumbered tickets must be used to account for admissions to campus events if the anticipated revenues at the event are expected to exceed $500 at the elementary level or $1,000 at the secondary level.” Moreover, Ticket Sellers Report should be prepared in order for staff to reconcile revenues with the number of tickets sold.

Management’s Response

Concur. The sponsor of the Spring Dance reviewed on 3/7/2023 the Intern Account: Ticket Sales for Teacher/Sponsors eLM training. An email sent 3/7/2023 to all staff reminding everyone when sponsoring a fundraiser involving the sale of ticket that it requires prenumbered tickets to be used an a ticket seller report must be maintained.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Three Check Requisitions (#7388 for $308, #7391 for $6,300, and #7393 for $1,848, totaling $8,456) were not signed and approved by the Principal, although the related Checks were signed by the Principal.
- During May and June 2022, the school made five P-Card purchases of school supplies totaling $614.77 that included payment of $39.77 in sales tax, although these purchases were qualified tax-exempt 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 disbursements should be supported by the Principal’s approved Check Requisitions.
- The School District is a sales tax-exempt government; it should not pay sales tax for qualified purchases.
Glade View Elementary School  
Management Letter  
Year Ended June 30, 2022

**Management’s Response**

*Concur. Bookkeeper must show check requisition with check verifying principal’s signature is on both. Conference with bookkeeper regarding not purchasing items and paying sales tax as they qualify for tax-exempt.*

**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 *School Checks* and *Classroom Receipts Books*, although these pre-numbered documents 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**

*Concur. A document custodian was assigned on 10/20/22 however the person was out on leave during the school year and back up person was identified. On 3/7/2023, the document custodian was reminded to record on the document custodian assignment register and use the Prenumbered Document Inventory Register.*
Golden Grove Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

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

Principal:
  Fiscal Year 2022: Linda Edgecomb
  During Audit: Linda Edgecomb

Treasurer:
  Fiscal Year 2022: Nilda Weaver
  During Audit: Nilda Weaver

Afterschool Site Director:
  Fiscal Year 2022: Patricia Packard
  During Audit: Patricia Packard

### Cash and Investments

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<th>Beginning Balances</th>
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Cash and Investments:

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<tr>
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<tr>
<td><strong>Ending</strong></td>
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Golden Grove Elementary School  
Management Letter  
Year Ended June 30, 2022

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the Sales Item Inventory Reports for the Yearbook Sales (Account #7-0100.03) and the Uniform Spirit Shirts Sales (Account #7-0100.02) were neither reviewed nor 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 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. Fundraisers will be administered in accordance with School Board Policy 2.16 and related District guidelines. Specifically, the Sales Item Inventory Report should 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.
Gove Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

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

Principal:
Fiscal Year 2022: Kimberly Thomasson
During Audit: Kimberly Thomasson

Treasurer:
Fiscal Year 2022: Isabel Cristina Falcon
During Audit: Isabel Cristina Falcon

<table>
<thead>
<tr>
<th>Cash and Investments</th>
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Checking  $ 58,575.16
Investments $ 58,575.16

$ 58,575.16
Gove Elementary School
Management Letter
Year Ended June 30, 2022

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, $260 collected through two MCRs (#1072-08 and #1072-09) was deposited into the bank by the school treasurer six to 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. Discussion with bookkeeper. District policies and procedures will be followed.

DOCUMENTATION FOR FUNDRAISERS

Finding

According to the school’s accounting records, 304 T-shirts were purchased for the 5th Grade Spirit T-Shirt Sales (Account #3-3500.03). However, the Sales Item Inventory Report (SIIR) indicated that only 254 T-Shirts were purchased for resale at three unit prices of $5, $12, and $15. In addition, based on the SIIR and our observation of the inventory during the audit, 64 T-Shirts with a total estimated resale value between $320 and $768 were unaccounted for.

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 properly 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. Meeting will be held with fundraising sponsor. Additional information regarding fundraising policy has been added to the Faculty Handbook. District policies and 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, 2022

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

Principal:  
Fiscal Year 2022: Jennifer Galindo  
During Audit: Sean Higgins

Treasurer:  
Fiscal Year 2022: Sharon Wickham  
During Audit: Kimberly Webber

Afterschool Site Director:  
Fiscal Year 2022: Gabriella Castillo  
During Audit: Gabriella Castillo

### Cash and Investments

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<th>Item</th>
<th>Beginning Balances</th>
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<tbody>
<tr>
<td>Athletics</td>
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$ 99,972.17
Grassy Waters Elementary School
Management Letter
Year Ended June 30, 2022

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, $1,978.73 collected through three MCRs (#s 1158-11, 1158-14, and 1160-10) were retained by the sponsors for one to 22 working days before putting the money into the drop-safe for deposit.

- MCRs were not always completed with all the required information. For example, the sponsors for three MCRs (#1160-7 for $1,076, #1158-5 for $251, and #1160-5 for $50) did not identify the payments as checks or list the check numbers for three checks totaling $1,377.

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.

- 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.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The sales activities for the Grassy Waters Elementary School Shirt Sales (Account #7-0100.09) began on July 18, 2021. However, the sponsor for this fundraiser did not complete the required Annual eLearning Fundraiser Training Course until June 13, 2022; 11 months after the fundraiser began.

- Three disbursements (#14975 for $3,421.25, #15090 for $1,375, and #15116 for $3,612.12) were for the purchase of fundraising items for the General Activities T-Shirts (Account #7-0100.09), Safety Patrol Coupon Books (Account# 4-4300.01), and Yearbooks (Account # 7-0100.07) respectively.
However, the expenses for these fundraisers were recorded in the respective main accounts instead of the decimalized accounts assigned to each 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 assist the school in evaluating the performance of individual fundraisers, a designated decimalized account should be used to account for all revenues and expenditures related to the specific fundraiser.

**Management’s Response**

*Concur.*

**DOCUMENTATION FOR DISBURSEMENTS**

**Finding**

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

- Five disbursements (#14970 for $1,419.50, #14981 for $1,183.50, #14992 for $1,114.45, #15047 for $1,267.95, and #15119 for $1,593.90) did not have the required Purchase Orders. A Principal’s preapproved Purchase Order is required for all purchases in excess of $1,000.

- Disbursement #14969 (for $600) for a staff luncheon was supported by an invoice which did not include the details of the items purchased.

- Disbursement #15066 (for $20) was for a refund of field trip fees to a student who paid but did not attend due to trip cancellation. 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.

- Six P-Card transactions, totaling $6,690.96, did not have adequate supporting documentation:
  - A June 1, 2022, purchase, for $47.66 was supported by a statement that did not have the details of the items purchased.
  - Two purchases ($700 on June 10, 2022, and $89.05 on June 20, 2022, totaling $789.05) did not have any supporting documentation.
Grassy Waters Elementary School
Management Letter
Year Ended June 30, 2022

- Two purchases ($1,102 on June 3, 2022, and $1,622.50 on June 15, 2022) that exceeded the $1,000 per vendor per day limit, did not have the prior approval from the Purchasing Department.

- A June 8, 2022, purchase for $3,129.75, exceeded the $1,000 per vendor per day limit did not have the prior approval from the Purchasing Department. In addition, this $3,129.75 purchase was supported by a $910.16 invoice.

**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. P-card purchases in excess of the $1,000 per vendor per day limit should obtain the prior approval from the Purchasing Department.

- To ensure that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized invoices and receipts. Refunds of field trip fees to students should be supported by the original payment records. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

- The school should research to determine if the June 8, 2022, P-Card purchase of $3,129.75 was accurate and appropriate. Any overpayment should be recouped from the vendor.

**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 March 2022:
  - The parent/guardian for two students did not sign on the *Parent Sign Out Sheets* for a total of two days, and the *Attendance Sheets* indicated that the students attended the program on those days.
  - The parent/guardian for one student signed the *Parent Sign Out Sheet* for one day. However, the *Attendance Sheet* showed the student was absent.

- As of June 30, 2022, the Afterschool Program had an accounts receivable balance of $4,415.18 from 60 parent accounts. Moreover, $4,047.96 (or 92%) of the balance was from accounts marked inactive.
Grassy Waters Elementary School
Management Letter
Year Ended June 30, 2022

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.

- 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.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that Lease #1011 had a total leasing charges of $269; however, as of October 7, 2022, the school had not collected the $269 from the lessee.

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.” The school should collect the $269 unpaid leasing fees from the lessee of Lease #1011.

Management’s Response

Concur.

PRENUMBERED DOCUMENTS

Finding

The review of controls for prenumbered documents found that the *Document Custodian Assignment Register (PBSD 1663)* for Fiscal Year 2022 was not approved by the Principal.
Grassy Waters Elementary School
Management Letter
Year Ended June 30, 2022

Recommendation

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

Management’s Response

Concur.
# Greenacres Elementary School
## Internal Fund Accounts
### Combining Statement of Changes in Cash and Investments – Cash Basis
#### Year Ended June 30, 2022

**Address:** 405 Jackson Avenue  
Greenacres, FL 33463

**Principal:**  
Fiscal Year 2022: Deborah McNichols  
During Audit: Deborah McNichols

**Treasurer:**  
Fiscal Year 2022: Donna Shaw  
During Audit: Donna Shaw

**Afterschool Site Director:**  
Fiscal Year 2022: Stephanie Sanchez  
During Audit: Stephanie Sanchez

## Cash and Investments

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|          | $76,441.08 |

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<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
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<td><strong>$ 38,238.73</strong></td>
<td><strong>$ 76,441.08</strong></td>
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Greenacres Elementary School
Management Letter
Year Ended June 30, 2022

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card transactions found that Disbursement #13789 ($1,001.70) did not have the Principal’s approved Check Requisition.

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. I have to meet with the Bookkeeper and review this with her.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the financials for the Avid Stem Night and the PTA Shirt Sale Fundraisers were recorded in the primary accounts of the AVID Department (Account #5-0065.00) and the PTA (Account #6-3100.00) respectively, instead of decimalized accounts designated for the sales.

Recommendation

Fundraisers should be administered in accordance with School Board Policy 2.16 and related District guidelines. Specifically, to assist the school in evaluating the performance of individual fundraisers, a designated decimalized account should be used to account for all revenues and expenditures related to the specific fundraiser.

Management’s Response

Concur. I have met with the Bookkeeper and effective 2/13/23, Bookkeeper will follow the correct procedure.
Greenacres Elementary School  
Management Letter  
Year Ended June 30, 2022

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that the school did not always perform the monthly inventory check for School Checks. During the year, the School Checks inventory was performed only two times on July 27, 2021, and October 1, 2021.

Recommendation

To ensure proper fiscal controls and accountability, and as required by Chapter 27 of the Internal Accounts Manual, the document custodian should periodically inventory-check all prenumbered documents according to the schedule detailed in the Document Custodian Assignment Register (PBSD 1663) and record the results on PBSD 0160.

Management’s Response

Concur. I have met with the custodian and the Bookkeeper to review procedures.
Grove Park Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

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

Principal:
Fiscal Year 2022: Marzella Mitchell
During Audit: Marzella Mitchell

Treasurer:
Fiscal Year 2022: Kaitlin Jones / Vanessa Porras
During Audit: Vanessa Porras

Afterschool Site Director:
Fiscal Year 2022: Clavondrea Francis
During Audit: Clavondrea Francis

Cash and Investments

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<td>Checking</td>
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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, $202 collected through MCR #1024-1 was retained by the sponsor for two 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. All sponsors have been told and given a directive to follow the district guidelines for dropping money.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of documentation for fundraisers revealed that the Fundraising Application/Recap Form for the National Honor Society Hoodies Sales (Account #4-3700.01) was not approved by the Principal until 10 working days after the fundraising activities started.

Recommendation

Fundraisers should be administered in accordance with School Board Policy 2.16 and the 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.

Management’s Response

Concur.
Grove Park Elementary School
Management Letter
Year Ended June 30, 2022

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #11921 (for $400) was for payment to a massage therapist for Teachers’ Appreciation Day during 8:00 AM until 3:45 PM. However, the related School District Consultant Agreement was not approved by the Principal.

- The January 2022 Bank Statements and the supporting documentation for one P-Card Account was missing. There were two purchases totaling $1,589.80 made by this P-Card during the month. Without adequate supporting documentation, there is no assurance that the purchases were appropriate.

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 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.

- Pursuant to Florida Statutes §1012.465(Jessica Lunsford Act) and Section 8 of the School District Consultant Agreement, “The Jessica Lunsford Act: All individuals who are permitted access on school grounds when students are present … must be fingerprinted and background checked.” Moreover, the services involved physical contact between the consultant and staff.

- 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 prevent and detect potential frauds and irregularities and in accordance with Purchasing Card Procedures, P-Card activities should be timely reconciled after the receipt of bank statements. Cardholders should complete the Purchasing Card End-of-Cycle Checklist monthly, and all monthly P-Card reconciliation records should be reviewed and approved by the Principal.

Management’s Response

Concur. We will assure all purchases are appropriate, and if needed, contacting purchasing regarding. Additional contracts have the principal signature. This vendor/consultant was appropriately fingerprinted and the district performed [sic]
Hagen Road Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 10565 Hagen Ranch Road
Boynton Beach, FL 33437

Principal:
Fiscal Year 2022: Bernadette Standish
During Audit: Bernadette Standish

Treasurer:
Fiscal Year 2022: Mahida Deeb
During Audit: Mahida Deeb

Afterschool Site Director:
Fiscal Year 2022: Ruben Soto
During Audit: Ruben Soto

Cash and Investments

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Hagen Road Elementary School
Management Letter
Year Ended June 30, 2022

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the Yearbook Sales (Account #7-0100.02) did not have the required Sales Item Inventory Report. Furthermore, the Yearbook Purchase Agreement 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,

- 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.

- 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. Additional training provided to all staff. Sales Item Inventory Report completed on all accounts (even when no product exists).

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card transactions found that Disbursement #13150 (for $700) was a payment to a consultant for a magic show. However, the related School District Consultant Agreement (PBSD 1420) was not approved by the Principal.

Recommendation

Disbursements should administered in accordance with Internal Accounts Manual Purchasing Card Procedures (Purchasing Manual, Chapter 24), and related District guidelines. Specifically, 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.
Hagen Road Elementary School
Management Letter
Year Ended June 30, 2022

Management’s Response

Concur. This should be a finding under Afterschool Program.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that as of June 30, 2022, the Afterschool Program had a total accounts receivable balance of $6,647.13 from 132 parent accounts. Moreover, $5,139.52 (or 77%) of the balance was past due from 97 inactive accounts.

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 proper fiscal accountability, all program fees should be collected in advance as required by the Afterschool Programs Operational Manual.

• 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. We continue to locate prior students and collect funds.
Hammock Pointe Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

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

Principal:
Fiscal Year 2022: Stephanie Cook
During Audit: Stephanie Cook

Treasurer:
Fiscal Year 2022: Kelli Kearney-Coletto
During Audit: Kelli Kearney-Coletto

Afterschool Site Director:
Fiscal Year 2022: Maisoon Ismail
During Audit: Stephanie Rodriguez

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<th>Transfers In</th>
<th>Transfers Out</th>
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Hammock Pointe Elementary School
Management Letter
Year Ended June 30, 2022

The audit revealed no material instances of noncompliance.
**Heritage Elementary School**  
**Internal Fund Accounts**  
**Combining Statement of Changes in Cash and Investments – Cash Basis**  
**Year Ended June 30, 2022**

Address: 5100 Melaleuca Lane  
Greenacres, FL 33463

Principal:  
Fiscal Year 2022: Nina Lant  
During Audit: Nina Lant

Treasure:  
Fiscal Year 2022: Maria Ortega  
During Audit: Nilieth Silva Perez

Afterschool Site Director:  
Fiscal Year 2022: Laura Lowman  
During Audit: Ezequiel Buenanueva Vila

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<td><strong>$ 3,910.27</strong></td>
<td><strong>$ 27,766.43</strong></td>
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UNSECURED CHECKS

Finding

During the audit, we noted that 85 school’s blank checks (#s 8915-8999) were stored in an unlocked drawer in the school treasurer’s office. Access was not restricted to the office 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. The protocols will be followed.

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample Monies Collected Reports (MCRs) found that four sponsors did not turn in the yellow copies of the MCRs and computerized receipts for record retention at the end of the school year.

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...”.

Management’s Response

Concur. The correct protocols will be followed.

ADJUSTMENTS TO ACCOUNTING RECORDS

Finding

The review of the school’s financial records found that a February 23, 2022, bank deposit (#1558) for $1,079 included $285 in cash and $794 in eight checks. However, on April 25, 2022, the bank posted a debit adjustment to the school’s checking account for $127 with the notation “listed item not included”. According to the former treasurer’s note, she forgot to include a $127 check with the deposit. The current school treasurer at the school was unable to determine whether the $127 check was submitted to the bank for deposit.
Heritage Elementary School  
Management Letter  
Year Ended June 30, 2022

Recommendation

Banking activity should be administered in accordance with DOE Rules (Department of Education’s Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 8) and related District guidelines. Specifically, all bank deposit adjustments should be reviewed and disposed of accordingly.

Management’s Response

Concur. The new treasurer is aware of the proper handling of all deposits.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Two Disbursements (#8822 for $49.50 and #8824 for $49.50) did not have any supporting documentation for the expenses.
- Disbursement #8792 (for $36) was a refund to a student for a lost charger that was subsequently found. However, the disbursement was not supported by proof of the student’s original payment, such as a receipt or copy of the Monies Collected Report or credit card payment. Instead, the refund was supported only by the student’s contact information from the Student Information System.

Recommendation

Disbursements should be administered in accordance with Internal Accounts Manual, and related District guidelines. Specifically, to ensure that purchases are appropriate, disbursements should be adequately documented and supported by itemized invoices and receipts. Refunds of student payments should be supported by the original payment records. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

Management’s Response

Concur. All protocols will be followed from this day forward.
Hidden Oaks K-8 School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

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

Principal:
Fiscal Year 2022: Shari Bremekamp
During Audit: Shari Bremekamp

Treasurer:
Fiscal Year 2022: Jamila Grant / Danielle Fernandes
During Audit: Danielle Fernandes

Afterschool Site Director:
Fiscal Year 2022: Lauren Galluscio
During Audit: Dana Strzelecki

Cash and Investments

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$64,061.23
DEPOSIT OF MONIES

Finding

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

- *Section 3* of a $859 entry on *Drop-safe Log* page #20-08555 was not signed by an independent staff verifier to confirm that the collection had been recorded in the school’s accounting system by the school treasurer.

- Monies collected were not always deposited into the drop-safe in a timely manner. For example, $908 ($838 in cash and $70 in checks) collected through 13 MCRs (#s 1171-9, 1171-10, 1171-11, 1171-25, 1171-27, 1171-29, 1171-33, 1171-38, 1171-39, 1171-46, 1171-54, 1171-55, and 1171-56) were retained by the sponsors for two to 14 working days before the monies were put into the drop-safe for deposit. Furthermore, $2,414 collected through 13 MCRs that were recorded on *Drop-safe Log* #20-08247 was not timely processed by the school treasurer and deposited into the bank until six to 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,

- 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*.

- *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. As a result of the audit finding, I met with my school secretary and treasurer to review the findings. In addition, I shared the proper deposit procedures during the 2/1/23 faculty meeting.*

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the *Sales Item Inventory Report* for the Environmental Edible Straws and Bracelets Sales (Account #4-1850.01) was not reviewed and approved by the Principal. In addition, the sponsor did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2022.
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 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. Met with the treasurer to review the fundraising documents. Expressed that before all fundraisers are closed, to check that all components have been completed, including, but not limited to, the sales inventory form.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #12885 (for $435.88) was a refund of Summer Camp fees to a student. However, the disbursement did not have the required Check Requisition or any supporting documentation for the expense.

- Disbursement #12961 (for $1,134.50) did not have the required Purchase Order. A Principal’s preapproved Purchase Order is required for all purchases in excess of $1,000.

- Disbursement #12963 (for $275) was a payment to a consultant for providing a science in-house field trip on May 19, 2022. However, the related School District Consultant Agreement (PBSD 1420) was neither signed by the consultant nor approved by the Principal.

- A $168.74 P-Card transaction was a payment to a restaurant on May 6, 2022. However, it was supported by a credit card receipt that did not have the details of purchases. Moreover, no documentation was maintained indicating the purposes of the purchase.

- An April 28, 2022, P-Card transaction for $51.96 was supported by an order confirmation email that included only $35.98 in items purchased. There was no additional documentation for the remaining $15.98 ($51.96-$35.98) of expenses.
Hidden Oaks K-8 School  
Management Letter  
Year Ended June 30, 2022

- Disbursements #12955 and #12979 totaling $1,935.34 and five P-Card totaling $559.20 included a total payment of $155.73 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:

- 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 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.

- *School District Consultant Agreements (PBSD 1420)* for procuring professional services should be properly executed with all the required dated signatures.

- The School District is a sales tax-exempt government entity; it should not pay sales tax for qualified purchases.

**Management’s Response**

*Without specifically seeing the receipts, I was unable to determine if the purchases were made for students or for adults. However, I reviewed with my new staff the policy in regards to sales tax. Ensured they each had a copy of the Tax Exempt form. Reviewed audit finding with new aftercare director. Expressed the importance of always maintaining a record of monies collected, disbursements, etc. Reviewed the purchasing requirements with both the treasurer and new secretary. Reviewed the requirements in regards to consultant agreements to the treasurer, secretary, and aftercare director. The Consultant Agreement guidelines and other purchasing information can be located on the district HUB. Verified to auditor that my former secretary made the purchase and verified it was for food in celebration of teacher/staff appreciation. There was a sign in sheet brought to the restaurant for verification. Shared this finding with those that have PCARD access and informed them of the process and as to why the details of the purchases is an important document. This purchase was confirmed in AMAZON receipt: When reviewing the receipt it clearly indicates that there are two items at $9.99.*

**PRENUMBERED DOCUMENTS**

**Finding**

The review of prenumbered documents found that the school did not maintain the required *Prenumbered Document Inventory Registers for School Checks, Classroom Receipts Books and Afterschool Program SACC Receipt Books*, although these prenumbered documents were used during the year.
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. Reviewed audit finding with appropriate personnel. All are new in their positions.

LEASING OF SCHOOL FACILITIES

Finding

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

- As of January 31, 2023, the $726 in leasing charges for *Lease Agreement #1012* had not been collected. In addition, the school did not have the hard copy of the *Lease Agreement* with all the required signatures.

- Five *Lease Agreements* (#1005, #1010, #1011, #1021 and #1026) were neither signed by the lessees and a witness nor approved by the Principal until four to 39 days after the leasehold period began.

- Three *Lease Agreements* (#1007, #1013, and #1019) were not signed by a witness.

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.

- In addition to recording leasing activities in the Tririga System, *School Board Policy 7.18 (6)(d)* states “The facility/school must retain, per District Retention Schedule, a fully executed lease agreement with all additional required documentation in its files accessible for inspection.”

- *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

I was made aware of the late leases and contacted leasing for support. Prior secretary was provided with a memorandum that included directives to follow leasing protocols. The leasing agreements were all conducted by my former secretary. I had a conference that documented and acknowledged the lack of proper leasing record keeping. In addition, I shared these findings with my current secretary who has taken over these responsibilities. She has completed the necessary training.
## Highland Elementary School
### Internal Fund Accounts
#### Combining Statement of Changes in Cash and Investments – Cash Basis
#### Year Ended June 30, 2022

**Address:** 500 Highland Avenue  
Lake Worth, FL 33461

**Principal:**  
Fiscal Year 2022: Elena Villani  
During Audit: Frances Frye

**Treasurer:**  
Fiscal Year 2022: Amarelis Leon  
During Audit: Amarelis Leon

**Afterschool Site Director:**  
Fiscal Year 2022: Heather Emerson  
During Audit: Heather Emerson

## Cash and Investments

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<td><strong>Ending Balances</strong></td>
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<th>Transfers In</th>
<th>Transfers Out</th>
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<td>$19,249.75</td>
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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. Missing information included the dates of the collections.

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, MCRs should be completed with the needed information, including the date of collection, account number, remitter’s signature, payer’s name, dollar amount, and check number when appropriate.

Management’s Response

Concur. I will review the importance of completing all required sections of the Monies Collected Form. My bookkeeper will review each form that is deposited.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #11558 (for $2,250) did not have the required Purchase Order (PO). Also, the PO for Disbursement #11510 (for $1,325) was not approved by the Principal until five days after the invoice date. A Principal’s preapproved PO is required for all purchases in excess of $1,000.

- The school engaged two consultants to provide individual and small group instructions for the school band. The School District Consultant Agreement for one of the consultants had a maximum amount of $1,685. However, the consultant was paid a total of $1,896.50, which exceeded the contract amount by $211.50. Additionally, the Certificate of Insurance provided by this consultant mistakenly listed the School District, instead of the School Board, as the additional insured party. Also, the required Consultant Evaluation Forms (PBSD 2075) were not completed for both consultants.

Recommendation

Disbursements should be administered in accordance with Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24), and related District guidelines. Specifically,
Highland Elementary School
Management Letter
Year Ended June 30, 2022

- **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 protect the District from unwarranted liability, consultants should provide the District with the required liability coverage policy and naming the School Board as an additional insured party.

- Payments to consultants should be made in accordance with agreements. An addendum to the agreement should be prepared for procuring additional consultant services beyond the contract amount is needed. Pursuant to page 13-1 of the *District’s Purchasing Manual*, “a Consultant Evaluation Form (Page 8 of PBSD 1420) must be attached to the contract for the service performed.”

Management’s Response

*Concur.*

**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 Receipts Books* and *SACC Receipt Books*, 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*, each assigned document custodian should perform the periodic inventory of all the prenumbered forms according to the schedule detailed in the *Document Custodian Assignment Register* (PBSD 1663) and record the results in the *Prenumbered Document Inventory Register* (PBSD 0160).

Management’s Response

*Concur.*
H.L. Johnson Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

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

Principal:  
Fiscal Year 2022: Crystal Amado Kucharski  
During Audit: Crystal Amado Kucharski

Treasurer:  
Fiscal Year 2022: Maria Medina  
During Audit: Maria Medina

Afterschool Site Director:  
Fiscal Year 2022: Kailey LaCroix  
During Audit: Kailey LaCroix

### Cash and Investments

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<th>Description</th>
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<th>Transfers In</th>
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H. L. Johnson Elementary School
Management Letter
Year Ended June 30, 2022

The audit revealed no material instances of noncompliance.
Hope Centennial Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  5350 Stacy Street  
West Palm Beach, FL 33417

Principal:  
Fiscal Year 2022: Lakeisha Nathan  
During Audit: Lakeisha Nathan

Treasurer:  
Fiscal Year 2022: Kamyra McNutt  
During Audit: Yolanda Fedrick

Afterschool Site Director:  
Fiscal Year 2022: Olivia Rodriguez  
During Audit: Olivia Rodriguez

### Cash and Investments

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<tr>
<th>Category</th>
<th>Beginning Balances</th>
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Hope Centennial Elementary School
Management Letter
Year Ended June 30, 2022

The audit revealed no material instances of noncompliance.
Indian Pines Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 6000 Oak Royal Drive
Lake Worth, FL 33463

Principal:
Fiscal Year 2022: Jill Robinson
During Audit: Jill Robinson

Treasurer:
Fiscal Year 2022: Mayra Hernandez
During Audit: Mayra Hernandez

Afterschool Site Director:
Fiscal Year 2022: Marie Charles
During Audit: Marie Charles

Cash and Investments

<table>
<thead>
<tr>
<th>Category</th>
<th>Beginning Balances</th>
<th>Receipts</th>
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<th>Transfers In</th>
<th>Transfers Out</th>
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$38,718.74 | $91,272.94 | $82,028.19 | $3,448.06 | $3,448.06 | $47,963.49

$47,963.49

$47,963.49
Indian Pines Elementary School  
Management Letter  
Year Ended June 30, 2022  

DOCUMENTATION FOR DISBURSEMENTS  

Finding  

The review of records for sample disbursements and P-Card transactions found that Disbursement #2356 and #2374, totaling $570, were payments for a Food Truck for the end of the year staff luncheon event. However, a copy of the Certificate of Insurance or Hold Harmless Agreement was not requested from the vendor.  

Recommendation  

To protect the School District from unwarranted liability and as required by School Board Policy 7.18, Food Trucks on campus must “provide a copy of liability insurance policy in the amount of $1,000,000 as well as Automobile Liability Insurance of $500,000, naming the School Board of Palm Beach County as an additional insured, as well as the Hold Harmless Agreement.” This will ensure the School Board is well protected.  

Management’s Response  

Concur. Hospitality Committee and PTO will be notified that a contract policy for Food Trucks also includes their committees.
J.C. Mitchell Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

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

Principal:  
Fiscal Year 2022:  Joan Pierre-Jerome  
During Audit:  Joan Pierre-Jerome

Treasurer:  
Fiscal Year 2022:  Laura Sattler  
During Audit:  Madison Zalnasky

Afterschool Site Director:  
Fiscal Year 2022:  Erica Wint  
During Audit:  Erica Wint

### Cash and Investments

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<tr>
<th>Category</th>
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<th>Receipts</th>
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<td>6,094.67</td>
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<td><strong>$ 39,057.34</strong></td>
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Cash and Investments  
Checking  $ 67,324.66  
Investments  

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<td><strong>Total</strong></td>
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<td><strong>$ 372,539.24</strong></td>
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<td><strong>$ 39,057.34</strong></td>
<td><strong>$ 67,324.66</strong></td>
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</table>
J.C. Mitchell Elementary School  
Management Letter  
Year Ended June 30, 2022

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the sponsor for the Domino’s Pizza Discount Card (Account #6-4000.07) did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2022.

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.

Management’s Response

Concur. Principal and School Treasurer presented findings to the Faculty on December 5, 2022. All Fundraiser Sponsors effective immediately, must submit annually documentation of completed Fundraiser Sponsor coursework.

Additional Comments. The incomplete Fundraiser Sponsor course was an oversight. The Fundraiser Sponsor for the last two years completed mandatory coursework.
Jerry Thomas Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  800 Maplewood Drive  
Jupiter, FL 33458

Principal:  
Fiscal Year 2022: Kristen King  
During Audit: Kristen King

Treasurer:  
Fiscal Year 2022: Thea Poteat Allen/Lap Ngo  
During Audit: Lap Ngo

Afterschool Site Director:  
Fiscal Year 2022: Patricia Vico  
During Audit: Patricia Vico

**Cash and Investments**

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<tr>
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$ 116,828.76 = $ 116,828.76
LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that:

- Lease Agreement #1031 had the following exceptions:
  - The Agreement was not approved by the principal until one day after leasehold period began.
  - Leasing charges were not collected prior to the use of facilities. Facilities were used by the lessee during February 10, 17 and 24, 2022. However, the $477 in leasing charges were not collected until March 3, 2022, or 21 days after the leasehold period had begun.
  - Leasing charges were not allocated and recorded in the respective accounts in accordance with District’s guidelines. Instead, all the income was recorded in the Utilities Account (#6-5500.00). As a result, the school over-transmitted $358.40 to the Central Office.

- Lease Agreement #1038 included $16.38 in sales tax collected that were inadvertently recorded in the Custodial Fees Account (#6-1500.00). As a result, the school under-transmitted $16.80 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,

- 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.

- 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.”

- Leasing revenues and sales taxes should be allocated and 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 paperwork has been prioritized to ensure compliance to timeline. When MCR is completed staff will double check that all funds are properly allocated. The staff assigned will use a visual reminder to check account numbers.
Jupiter Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 200 South Loxatathee Drive
Jupiter, FL 33458

Principal:
  Fiscal Year 2022: Nicole Daly / Gloria Salazar
  During Audit: Gloria Salazar

Treasurer:
  Fiscal Year 2022: Beatriz Sarmiento
  During Audit: Beatriz Sarmiento

Afterschool Site Director:
  Fiscal Year 2022: Tuesday Merel
  During Audit: Jordan Jankowski

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Checking: $434,908.53
Investments: $434,908.53

Total: $434,908.53
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, $228 ($148 in cash and $80 in check) collected through two MCRs (#853-9 and #862-16) were retained by the sponsors for one working day before being put into the drop-safe for deposit.

- Monies were not always timely processed by the school treasurer for deposit into the bank. For example, $15,225.36 collected through six MCRs (#s 853-1, 862-8, 862-9, 862-10, 862-15, and 862-17) on Drop-safe Log #50-52092 and #50-52155 were not processed for deposit into the bank until six to eight working days after the collections were put into the drop safe by the sponsors.

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. Bookkeeper and Admin will continue to monitor and communicate throughout the year.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The Fundraising Application/Recap Form and Sales Item Inventory Report were not prepared and retained for the 1st Grade T-Shirts Sales (Account #3-3100.02). Consequently, there was no information to ascertain if all collections from the fundraiser were properly accounted for.

- The Actual Sales (Recap) information on the Fundraiser Application/Recap Form for the Safety Patrol Coupon Books Fundraiser was not verified by the school treasurer.

- Disbursement #12989 ($1,815.40) was for the purchase of resale items for the Kindergarten Fun Day T-Shirts Sales (Account #3-3000.02) and the 3rd Grade Fun Day T-Shirts Sales (Account #3-3300.02). Although the Sales Item Inventory Report for the Kindergarten Fun Day T-Shirts Sales was prepared and signed by the sponsor, it was not reviewed and approved by the Principal. In addition, the Actual
Sales (Recap) information on the Fundraiser Application/Recap Form for the 3rd Grade Fun Day T-Shirts Sales was not verified by the school treasurer.

**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.

- After the fundraiser is over, the treasurer should review the Actual Sales (Recap) information on the Fundraising Application/Recap Form (*PBSD 1053*) to verify the accuracy and completeness of the sales activities. Accurate purchase and sale information should assist staff in planning for similar fundraisers in the future.

**Management’s Response**

*Concur. We will provide training as needed for fundraising. Principal and Bookkeeper will set times to monitor that all documents are correct.*

**DOCUMENTATION FOR DISBURSEMENTS**

**Finding**

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

- Three disbursements totaling $5,122.25 (#12947 for $2,294, #12948 for $1,645.25 and #12992 for $1,183) each exceeded the $1,000 Purchase Order threshold, but did not have the required Purchase Order.

- Disbursement #12973 (for $272) did not have the required Principal’s approved Check Requisition.

- Disbursement #12982 (for $2,080) was supported by an invoice of $2,000. However, the invoice amount was manually changed to $2,080 without supporting documentation or justification for the increase in the payment amount.

- The Check Requisition for Disbursement #13008 (for $80.99) was not completed with all the required information. Missing information included the requisition date, sponsor signature confirming receipt of goods or services, and the date of the account sponsor signature.
Jupiter Elementary School  
Management Letter  
Year Ended June 30, 2022

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.

- All disbursements should be adequately documented with (1) a Principal-approved *Check Requisition* completed with all required information, and (2) itemized invoices and receipts. Without adequate supporting documentation, there was no assurance that the expenses were appropriate.

- *Check Requisitions* should be signed by the sponsors to confirm the receipt of related goods and services.

Management’s Response

*Concur. More training will be provided as needed. Monitoring systems will be implemented.*

AFTERSCHOOL PROGRAM

Finding

The review of sample Afterschool Program records found that the parents/guardians for four students signed the *Parent Sign Out Records* on January 12, February 7, 17, 18, and 22, 2022. However, the *Attendance Sheets* indicated the students were absent during 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. New system implemented to correct this.*
Jupiter Elementary School  
Management Letter  
Year Ended June 30, 2022

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found the following:

- 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.

- The *Prenumbered Document Inventory Register (PBSD 0160)* for *Drop-safe Logs* was not signed by the staff who received the documents.

Recommendation

To ensure proper fiscal controls and accountability, and as required by *Chapter 27 of the Internal Accounts Manual*. Specifically, issuance of prenumbered document to school staff should be recorded in the assigned *Document Custodian Assignment Register (PBSD 0160)* and signed by the staff acknowledging the receipt of the prenumbered forms.

Management’s Response

*Concur. Continue monitoring and training to parties involved.*

LEASING OF SCHOOL FACILITIES

Finding

The review of school facility leasing records found that *Lease Agreement #1001* had different dates for the lessee signature and witness signature. This indicated the witness was not present when the lessee signed the agreement.

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.

Management’s Response

*Concur. Retrain and implement a monitoring system to assure school is in compliance.*
Jupiter Farms Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 17400 Haynie Lane  
Jupiter, FL 33478

Principal:  
Fiscal Year 2022: Suzanne Matuella  
During Audit: Suzanne Matuella

Treasurer:  
Fiscal Year 2022: Lourdes David  
During Audit: Lourdes David

Afterschool Site Director:  
Fiscal Year 2022: Jenny Giambagno  
During Audit: Jenny Giambagno

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<th>Category</th>
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<td><strong>$ 19,308.72</strong></td>
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</table>

Checking $111,141.37

Investments $111,141.37

**Total** $111,141.37
Jupiter Farms Elementary School
Management Letter
Year Ended June 30, 2022

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, $343 in cash collected through MCR # 993-1 was retained by the sponsor for five working days before putting the money into the drop-safe for deposit.

Recommendation

*DOE Rules (Chapter 8 of the Department of Education’s Financial and Program Cost Accounting and Reporting for Florida Schools)* 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. All grade level teachers and club sponsors attended a training with the bookkeeper to review procedures for monies collection. The employee is no longer at Jupiter Farms Elementary School and will not be handling moneys at our school.

DEPOSIT FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that Disbursement #14005 (for $1,253.55) exceeded the $1,000 threshold for *Purchase Order* but 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. As a new bookkeeper, she missed this purchase order, however, the purchase was approved and this form is now added to our procedures.
Jupiter Farms Elementary School
Management Letter
Year Ended June 30, 2022

Additional comments

The bookkeeper has been learning the job responsibilities for bookkeeping and as COVID has ended, policies and procedures are in place to ensure all necessary paperwork is completed in a timely manner as well as checklists for completion.
K.E. Cunningham/Canal Point Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 37000 Main Street
Canal Point, FL 33438

Principal:
Fiscal Year 2022: Derrick Hibler
During Audit: Derrick Hibler

Treasurer:
Fiscal Year 2022: Elsa Esparza Webster
During Audit: Elsa Esparza Webster

Cash and Investments

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<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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$ 30,998.63 $ 73,315.30 $ 82,952.19 $ 5,737.61 $ 5,737.61 $ 21,361.74
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, 2022**

**Address:**
410 3rd Street  
Lake Park, FL 33403

**Principal:**  
**Fiscal Year 2022:** Philip Preddy  
**During Audit:** Carlos Castro

**Treasurer:**  
**Fiscal Year 2022:** Dawnette Clark  
**During Audit:** Dawnette Clark

**Afterschool Site Director:**  
**Fiscal Year 2022:** Martha Christie-Patrick  
**During Audit:** Celina Jean

### Cash and Investments

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<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
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<tbody>
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| **Total**            | **$21,429.22**     | **$134,396.15** | **$123,011.77** | **$32,716.36** | **$32,716.36** | **$32,813.60** |
Lake Park Elementary School  
Management Letter  
Year Ended June 30, 2022

The audit revealed no material instances of noncompliance.
Lantana Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 710 West Ocean Avenue  
Lantana, FL 33462

Principal:  
Fiscal Year 2022: Janyn Robinson  
During Audit: Janyn Robinson

Treasurer:  
Fiscal Year 2022: Stephanie McNeely  
During Audit: Stephanie McNeely

Afterschool Site Director:  
Fiscal Year 2022: Megan Garner  
During Audit: Nicalie Fonrose

### Cash and Investments

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**Total:** $27,792.24, $96,039.29, $92,207.67, $6,655.15, $6,655.15, $31,623.86
DEPOSIT OF MONIES

Finding

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

- The Drop-safe Logs were not always completed with the required information. Specifically,
  - Section 2 were not signed by two persons as required for 11 collections (totaling $6,265) recorded on three pages of the Log (#s 20-13305, 20-11491, and 20-13335). 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 by the treasurer for processing.
  - Section 3 on two pages (#20-11497 and #20-13310) of the Log for three collections (totaling $854.40) were not signed by an independent staff who should have verified that the collections had been recorded in the General Ledger by the school treasurer.

- Monies collected were not always deposited into the drop-safe in a timely manner. For example, $559 in cash collected through two MCRs (#s 22-0330/0331 for $201, and 22-0332 through 0334 for $358) were retained by the sponsor for one working day 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,

- 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.

- 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. The treasurer and an independent staff member will jointly verify the contents of the safe at all times. Monies collected will be dropped into the safe the same day.
AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that there were discrepancies between Attendance Sheets and Parent Sign Out Sheets during November 2021:

- The parents/guardians for eight students did not sign on the Parent Sign Out Sheets for nine days, and the Attendance Sheets indicated the students attended the program on those days.

- The parents/guardians for three students signed on the Parent Sign Out Sheet for three days, but the students were marked absent on the Attendance Sheet on those days.

- Parent Sign Out Records for three students were missing, although the Student Attendance Sheets indicated the students attended the program during the month.

- The Parent Sign Out Sheets for three students indicated that the students attended the program for the month of November 2021. However, these students were not listed on the Attendance Sheets to indicate whether the students were absent or present.

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 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

Concur. Afterschool Program record keeping will follow all procedures, especially regarding attendance sheets and parent sign-out sheets.
Liberty Park Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 6601 Constitution Way
Greenacres, FL 33463

Principal:
Fiscal Year 2022: Joseph Schneider
During Audit: Joseph Schneider

Treasurer:
Fiscal Year 2022: Liliana Campos
During Audit: Liliana Campos

Afterschool Site Director:
Fiscal Year 2022: Elizabeth Negron
During Audit: Elizabeth Negron

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</thead>
<tbody>
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<tbody>
<tr>
<td>Ending Balances</td>
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Liberty Park Elementary School
Management Letter
Year Ended June 30, 2022

The audit revealed no material instances of noncompliance.
### Lighthouse Elementary School
**Internal Fund Accounts**
**Combining Statement of Changes in Cash and Investments – Cash Basis**
**Year Ended June 30, 2022**

Address: 4750 Dakota Drive  
Jupiter, FL 33458

Principal:  
Fiscal Year 2022: Julie Hopkins  
During Audit: Nina Montez

Treasurer:  
Fiscal Year 2022: Stephanie Schulz  
During Audit: Stephanie Schulz

Afterschool Site Director:  
Fiscal Year 2022: Marie Delizia  
During Audit: Marie Delizia

### Cash and Investments

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<tr>
<th>Category</th>
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<th>Transfers Out</th>
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<td><strong>$ 59,556.60</strong></td>
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Lighthouse Elementary School
Management Letter
Year Ended June 30, 2022

DOCUMENTATION FOR FUNDRAISERS

Finding

Based on the school’s purchasing records for the Yearbook Fundraiser (Account #7-0100.01), the school purchased 411 yearbooks for resale. The Sales Item Inventory Report indicated seven books were sold at the school, six books were given-away, 398 were sold by the vendor, and no inventory was left. The vendor’s records however showed that 393 books were sold through the vendor’s website. As a result, five yearbooks with a resale value of $150 (5 x $30) were unaccounted for.

Recommendation

Fundraisers should be administered in accordance with School Board Policy 2.16 and the 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. Discrepancies between the estimated revenue and actual revenue should be reviewed and resolved accordingly.

Management’s Response

Concur. Clarifications and expectations were made in conversations with both bookkeeper and sponsor.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found:

- The parent/guardian for one student signed the Parent Sign Out Sheet on January 12, 2022, while the Attendance Sheet indicated the student was absent on that day.

- Because of clerical mistakes in updating fees and credits, the total amount due from one sampled student account was overstated by $107.10 in the EZCare2 database (the Afterschool Program’s accounting system).

Recommendation

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

- All records, including student registration, attendance and parent sign-out records, should be accurately maintained and retained for a time consistent with Afterschool Programs Operational Manual and District Record Retention Schedule.
Lighthouse Elementary School
Management Letter
Year Ended June 30, 2022

- To ensure proper fiscal accountability, Afterschool Program financial transactions should be accurately recorded in the EZCare2 database. The school should make adjustments to correct the account balance of the related student account.

Management’s Response

Concur. Aftercare Director will ensure attendance, registration and sign-outs are in compliance with the Afterschool Programs Operational Manual prescribes. [sic]
Limestone Creek Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022  

Address: 6701 Church Street  
Jupiter, FL 33458  

Principal:  
Fiscal Year 2022: Maria Lloyd  
During Audit: Maria Lloyd  

Treasurer:  
Fiscal Year 2022: Melinda McDowell  
During Audit: Melinda McDowell  

Afterschool Site Director:  
Fiscal Year 2022: Lisa Faustini  
During Audit: Lisa Faustini  

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<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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Limestone Creek Elementary School  
Management Letter  
Year Ended June 30, 2022

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample Monies Collected Reports (MCRs) found that the staff verifier did not sign Section 3 of three pages of the related Drop-safe Log (page #s 20-23673, 20-23701, and 20-23702). Consequently, there was no independent confirmation that the school treasurer had entered the deposit information into the school’s accounting system.

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 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. Will follow the recommendations above and improve staff training and monitoring.
Lincoln Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 1160 Avenue "N"  
Riviera Beach, FL 33404

Principal:  
Fiscal Year 2022: Alicia Porter  
During Audit: Alicia Porter

Treasurer:  
Fiscal Year 2022: Jo Ann Berry  
During Audit: Jaliyah Nobles

Afterschool Site Director:  
Fiscal Year 2022: Demetria White  
During Audit: N/A

### Cash and Investments

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<tr>
<th>Fund</th>
<th>Beginning Balances</th>
<th>Receipts</th>
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<th>Transfers In</th>
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Total: $18,024.86 $66,061.19 $59,003.04 $7,825.27 $7,825.27 $25,083.01
Lincoln Elementary School
Management Letter
Year Ended June 30, 2022

The audit revealed no material instances of noncompliance.
Loxahatchee Groves Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 16020 Okeechobee Boulevard
Loxahatchee, FL 33470

Principal:
Fiscal Year 2022: Richard Myerson
During Audit: Richard Myerson

Treasurer:
Fiscal Year 2022: Katharine Smith
During Audit: Katharine Smith

Afterschool Site Director:
Fiscal Year 2022: Angela Babazadeh
During Audit: Angela Babazadeh

Cash and Investments

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
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$ 58,083.69
Loxahatchee Groves Elementary School
Management Letter
Year Ended June 30, 2022

The audit revealed no material instances of noncompliance.
Manatee Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 7001 Charleston Shores Boulevard
Lake Worth, FL 33467

Principal:
Fiscal Year 2022: Mary Churchill-Jones
During Audit: Mary Churchill-Jones

Treasurer:
Fiscal Year 2022: Yolanda Federick
During Audit: Sharon Wickham

Afterschool Site Director:
Fiscal Year 2022: Patricia Latona
During Audit: Patricia Latona

Cash and Investments

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
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<th>Disbursements</th>
<th>Transfers In</th>
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$103,673.62
DOCUMENTATION FOR DISBURSEMENT

Finding

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

- Disbursement #22464 (for $49.50) was for a refund of fingerprint fee to an afterschool employee. However, the disbursement did not have supporting documentation for the employee original payment, such as a receipt or credit card payment.

- Disbursement #22506 (for $2,648) exceeded the $1,000 threshold for Purchase Order but 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.

- 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 Child Custody Section (Questions A-D) of the Registration Form for one of the five sampled students was not completed with any of the required information.

Recommendation

The Afterschool Program Registration is an important document that contains critical information, such as student’s health and the names of individuals authorized to pick up the students from the program. 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.
Marsh Pointe Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 12649 Ibiza Drive
Palm Beach Gardens, FL 33418

Principal:
Fiscal Year 2022: Ryan Scott
During Audit: Ryan Scott

Treasurer:
Fiscal Year 2022: Christine Grusman
During Audit: Christine Grusman

Afterschool Site Director:
Fiscal Year 2022: Sarah Stoplman
During Audit: Sarah Stoplman

Cash and Investments

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<th>Fund</th>
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$ 330,399.58
DOCUMENTATION FOR DISBURSEMENT

Finding

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

- Six disbursements totaling $14,331.39 (#15026 for $1,247.50, #15066 for $2,424.05, #15177 for $3,914.74, #15201 for $2,068.90, #15235 for $2,976.20 and #15086 for $1,700) exceeded the $1,000 threshold for Purchase Order but did not have the required Purchase Order.

- Disbursement #15177 (for $3,914.74) was for payment of a February 23, 2022, invoice. The invoice however was not processed for payment until April 13, 2022, two months 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.

- 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. Moving forward all purchases exceeding $1,000 will be completed with a purchase order.
Meadow Park Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  956 Florida Mango Road  
West Palm Beach, FL 33406

Principal:  
Fiscal Year 2022:  Kelly Patrick  
During Audit:  Kelly Patrick

Treasurer:  
Fiscal Year 2022:  Yaritza Dominguez Soto  
During Audit:  Yaritza Dominguez Soto

Afterschool Site Director:  
Fiscal Year 2022:  Lydie Louis  
During Audit:  Lydie Louis

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<td>$ 70,750.39</td>
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Meadow Park Elementary School  
Management Letter  
Year Ended June 30, 2022

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- The *Purchase Order* for Disbursement #13048 (for $1,430) was not approved by the Principal until six days after the invoice date.

- Disbursement #13132 (for $3,262.50) exceeded the $1,000 threshold for *Purchase Order* but did not have the required *Purchase Order*. A Principal’s preapproved *Purchase Order* is required for all purchases in excess of $1,000.

- Disbursement #13099 (for $100) was for a refund of field trip fees to a student who paid but did not attend the trip to Washington, D.C. 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

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.

- 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.

Management’s Response

Concur. All purchases over $1,000 that require a purchase order will be pre-approved by principal. Refunds of field trips given to students will have original supporting documents.
Melaleuca Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  5759 West Gun Club Road  
West Palm Beach, FL 33415

Principal:  
Fiscal Year 2022: Deborah Maupin  
During Audit: Deborah Maupin

Treasurer:  
Fiscal Year 2022: Lesia Abate  
During Audit: Lesia Abate

Afterschool Site Director:  
Fiscal Year 2022: Casey Monahan  
During Audit: Casey Monahan

### Cash and Investments

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<tr>
<th>Category</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
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Total:  $15,623.18 | $118,249.05 | $113,440.37 | $3,359.29 | $3,359.29 | $20,431.86
Melaleuca Elementary School
Management Letter
Year Ended June 30, 2022

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, 2022

Address:  
6201 Morikami Park Road  
Delray Beach, FL 33484

Principal:  
Fiscal Year 2022: Stacey Quinones  
During Audit: Stephanie Coletto

Treasurer:  
Fiscal Year 2022: Chinyere Diala  
During Audit: Chinyere Diala

Afterschool Site Director:  
Fiscal Year 2022: Yayi Sun  
During Audit: Yayi Sun

# Cash and Investments

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| Total                    | $136,763.96        | $520,276.74| $529,032.32   | $63,599.76   | $63,599.76    | $128,008.38     |

| Checking Investments     | $128,008.38        |          |               |              |               |                 |

| Total                    | $128,008.38        |          |               |              |               |                 |

Elementary Schools
Morikami Park Elementary School
Management Letter
Year Ended June 30, 2022

The audit revealed no material instances of noncompliance.
New Horizons Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  13900 Greenbriar Boulevard  
Wellington, FL 33414

Principal:  
Fiscal Year 2022: Dana Pallaria  
During Audit: Dana Pallaria

Treasurer:  
Fiscal Year 2022: Margarita Molina  
During Audit: Margarita Molina

Afterschool Site Director:  
Fiscal Year 2022: Kristy Driscoll  
During Audit: Kristy Driscoll

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Total: $127,621.16 $518,454.37 $524,289.31 $27,386.49 $27,386.49 $121,786.22
New Horizons Elementary School  
Management Letter  
Year Ended June 30, 2022  

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, $1,586 in cash collected through five MCRs (#’s 1026-3, 1038-4, 1038-7, 1097-3, and 1097-9) was retained by the sponsor for one to two working days before putting the money into the drop-safe for deposit.

- Some sponsors did not attach 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

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.

- 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.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #12996 (for $4,345) exceeded the $1,000 threshold for Purchase Order but did not have the required Purchase Order.

- A May 10, 2022, P-Card transaction for $665.75 was not supported by an itemized receipt/invoice; instead, it was supported by an account statement which did not indicate the items purchased.
New Horizons Elementary School
Management Letter
Year Ended June 30, 2022

• Disbursements #12881 for $2,140 included a payment of $140 in sales taxes although it was a tax-exempt qualified purchase.

• Three Disbursements (#12926 for $127.43, #12943 for $58.77, and #13002 for $101.78) were for reimbursements to two employees for school related purchases. However, items totaling $146.20 ($70.44 for #12926, $58.77 for #12943, and $16.99 for #13002) were shipped to the staffs’ home addresses instead of the school.

• Disbursement #12922 (for $943.60) was for the purchase of T-shirts for staff members for the Afterschool Program. However, this purchase was inadvertently funded by Afterschool Fee (Account #6-9500), instead of Afterschool Registration Fee (Account #6-9525.00). Transfer #951 was made to correct the error; however, the transfer incorrectly credited the Afterschool Registration (Account #6-9525), thus overstating the registration fee revenue by $943.60.

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 entity; it should not pay sales tax for qualified purchases.

• School purchases should be delivered to the school address.

• To ensure proper fiscal accountability, financial transactions should be accurately recorded in the SchoolCash system. The school should review account balances and make appropriate adjustments to correct any overstatements.

Management’s Response

Concur.
North Grade K-8 School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 824 North "K" Street  
Lake Worth, FL 33460

Principal:  
Fiscal Year 2022: Nicole Patterson  
During Audit: Nicole Patterson

Treasurer:  
Fiscal Year 2022: Stephenie Dunlop  
During Audit: Stephenie Dunlop

Afterschool Site Director:  
Fiscal Year 2022: Ginger Evans  
During Audit: Ginger Evans

### Cash and Investments

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
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<th>Transfers In</th>
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| Total    | $ 51,063.58        | $315,528.71| $313,667.41  | $17,596.77   | $17,596.77    | $ 52,924.88     |

Elementary Schools 219
North Grade K-8 School
Management Letter
Year Ended June 30, 2022

DOCUMENTATION FOR FUNDRAISERS

Finding

On February 5, 2022, the school purchased $577.80 (Disbursement #13329) in chocolate bars for the Safety Patrol Chocolate Sales Fundraiser (Account #4-4300.07). However, the related Fundraising Application/Recap Form (PBSD 1053) was not approved by the Principal until February 10, 2022.

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.

Management’s Response

Concur. The invoice is dated the 5th because it is for an estimated cost. The packet was then filled out after my approval. Then we paid/purchase on the 14th. The company sent an invoice when we asked for an estimate. The Fundraiser nor the check was issued until I could view the estimated cost.

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 sampled students was not completed with any of the required information.

Recommendation

The Afterschool Program Registration is an important document that contains critical information, such as student’s health and the names of individuals authorized to pick up the students from the program. 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. Going forward, the Afterschool Director will check that all registration forms are completed correctly.
## Northboro Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  
400 40th Street  
West Palm Beach, FL 33407

Principal:  
Fiscal Year 2022: Chanda Kinlaw  
During Audit: Chanda Kinlaw

Treasurer:  
Fiscal Year 2022: Marie Desantis  
During Audit: Marie Desantis

Afterschool Site Director:  
Fiscal Year 2022: Chantelle Broome  
During Audit: Chantelle Broome

### Cash and Investments

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Northboro Elementary School
Management Letter
Year Ended June 30, 2022

The audit revealed no material instances of noncompliance.
Northmore Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 4111 North Terrace Drive
West Palm Beach, FL 33407

Principal:
Fiscal Year 2022: Cory Friess
During Audit: Cory Friess

Treasurer:
Fiscal Year 2022: Belinda Colebrook
During Audit: Belinda Colebrook

Afterschool Site Director:
Fiscal Year 2022: Kanisha Mortin
During Audit: Kanisha Mortin

Cash and Investments

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Total: $ 58,366.05
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, $2,182 ($2,064 in cash and $120 in checks) collected through five MCRs (#886-2, #886-3, #886-6, #904-13 and #904-14) were retained by the sponsors for one to six working days before putting the money into the drop-safe for deposit.

Recommendation

DOE Rules (Chapter 8 of the Department of Education’s Financial and Program Cost Accounting and Reporting for Florida Schools) 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. All teachers were trained on this practice last school year. During our Faculty Meeting on 9/12/2022, the principal went over the proper procedures for collecting money and dropping the money into the safe the same day. Teacher understood the requirements.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that:

- One of five sample students reviewed was released to an individual, who was not on the authorized persons lists, for a total of 30 times during October 2021, November 2021 and January 2022.

- The parent/guardian for one student signed the Parent Sign Out Sheet for October 7, 2021. However, the Attendance Sheet recorded the student as absent on that day.

Recommendation

The Afterschool Program should be administered in accordance with District’s guidelines and the Elementary 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. The Afterschool Site Director will ensure this process is done correctly.
## Orchard View Elementary School Internal Fund Accounts

**Combining Statement of Changes in Cash and Investments – Cash Basis**  
**Year Ended June 30, 2022**

**Address:** 4050 Old Germantown Road  
Delray Beach, FL 33445

**Principal:**  
Fiscal Year 2022: Danielle Garcia  
During Audit: Danielle Garcia

**Treasurer:**  
Fiscal Year 2022: Rachel Calderon / Amanda Albano  
During Audit: Amanda Albano

**Afterschool Site Director:**  
Fiscal Year 2022: Annie Alcin  
During Audit: Annie Alcin

## Cash and Investments

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<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>Athletics</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
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<tr>
<td>Music</td>
<td>0.00</td>
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<tr>
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**Total:**  
-$35,371.59 | $201,046.72 | $189,582.61 | $10,684.98 | $10,684.98 | $46,835.70
Orchard View Elementary
Management Letter
Year Ended June 30, 2022

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The Sales Item Inventory Reports for the Coupon Books Sales (Account #7-0100.03), Media Bookfair Fundraiser (Account #5-1700.01), and the Yearbook Sales (Account #7-0100.01) were neither reviewed nor approved by the Principal.

- The Sales Item Inventory Report for the Yearbook Sales (Account #7-0100.01) was not completed with accurate information. Based on the school’s purchasing records, the school purchased 120 yearbooks for resale. The money collection records indicated that 112 books were sold at unit prices between $18 and $20. Staff stated that no yearbooks remained in inventory. As a result, between $144 and $160 in estimated revenue for eight (120 - 112) yearbooks was unaccounted for.

Recommendation

Fundraisers should be administered in accordance with School Board Policy 2.16 and the 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. All discrepancies should be reviewed and resolved accordingly.

Management’s Response

Concur. Principal will ensure that ALL staff conducting fundraisers are trained and clearly understand how to fill out the inventory correctly (esp. beginning if any) then completely fill out form as per training.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card transactions found that Disbursement #11795 (for $2,038.93) exceeded the $1,000 threshold for Purchase Order but 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. Principal will work with bookkeeper to ensure ALL transactions that require a PO for amounts over $1,000 have one BEFORE payment is made.

PRENUMBERED DOCUMENTS

Finding

The review of the controls of prenumbered documents revealed that the Afterschool Program Site Director was the assigned custodian for Afterschool Program receipt books although the Site Director also used the prenumbered receipts for collecting program fees from parents.

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. Aftercare Director is no longer the document custodian. The person who is the document custodian will handle school and aftercare.
Pahokee Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 560 East Main Place  
Pahokee, FL 33476

Principal:  
Fiscal Year 2022: Karen Abrams  
During Audit: Karen Abrams

Treasurer:  
Fiscal Year 2022: Leontye Mann / Michelle Gallardo  
During Audit: Michelle Gallardo

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<tr>
<td>Investments</td>
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<table>
<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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<tbody>
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<td>$ 10,179.07</td>
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DEPOSIT OF MONIES

Finding

The review of sample Monies Collected Reports (MCRs) and sample Drop-safe Logs (DSLs) at the school found three collections ($45) recorded on three pages of the DSL (#s 14-45717, 14-45726 and 14-45737) were returned to the sponsors for correction or clarification. However, the sponsor did not initial on the Logs acknowledging the receipt of the returned 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, monies returned to depositors for clarification should signed/initialed by the depositor on the Log to confirm the receipt of the collections.

Management’s Response

Concur. We will abide by the recommended DOE rules.

DOCUMENTATION FOR FUNDRAISERS

Finding

The Sales Item Inventory Reports for the following three fundraisers were neither signed by the sponsors nor reviewed and approved by the Principal: (1) Movie Day Snack Sale (Account #7-0100.01), (2) Lollipop Sale (Account #7-0100.02), and (3) Carnival Night (Account #7-0100.13). Furthermore, the quantities of items given-away for the Movie Day Snack Sales were inadvertently entered as ending inventory.

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. We have had a discussion with the staff members that have conducted fundraisers to ensure that in the future ALL documents will be submitted to the principal prior to being submitted to the bookkeeper.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card purchases found that:
Pahokee Elementary School
Management Letter
Year Ended June 30, 2022

- Disbursement #11337 (for $1,347.57) was not timely processed for payment. As a result, the vendor charged the school a late fee of $26.14.

- Disbursement #11345 (for $1,966.19) exceeded the $1,000 threshold for Purchase Order but did not have the required Purchase Order.

- Disbursement #11357 (for $128.34) was reimbursement to an employee for the purchase of food for a parent event. However, the disbursement was supported by photocopies of the receipts, instead of the original receipts.

Recommendation

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

- To avoid incurring unnecessary late fees and in compliance with Florida Statutes §218.503 (Prompt Payment Act), the school should promptly process payments for all invoices.

- To ensure that purchases are appropriate and prevent potential duplicate payments, disbursements and P-card purchases should be adequately supported by original itemized invoices/receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

- 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. This occurred with the previous bookkeeper, however, we will ensure that the recommendation are adhered to.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that the school did not maintain a Prenumbered Document Inventory Register (PBSD 0160) for Classroom Receipt Books and Pre-numbered Tickets, although receipts were used during the year. In addition, there was no document custodian assigned for the Pre-numbered Tickets.

Recommendation

To ensure proper fiscal controls and accountability, and as required by Chapter 27 of the Internal Accounts Manual,
Pahokee Elementary School
Management Letter
Year Ended June 30, 2022

- 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.

- The custodian should account for each prenumbered document through the use of the Prenumbered Document Inventory Register (PBSD 0160) to confirm the periodic inventory of the forms.

Management’s Response

Concur. We have assigned a document custodian to ALL prenumbered documents and will conduct periodic inventory check of the documents and ensure it has been updated for the logs.
Palm Beach Gardens Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 10060 Riverside Drive  
Palm Beach Gardens, FL 33410

Principal:  
Fiscal Year 2022: Kimberly Evans  
During Audit: Kimberly Evans

Treasurer:  
Fiscal Year 2022: Gulhan Kilic  
During Audit: Nicole Champagne

Afterschool Site Director:  
Fiscal Year 2022: Kimberly Sheehan  
During Audit: Kimberly Sheehan

Cash and Investments

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>Athletics</td>
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<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
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<td><strong>Total</strong></td>
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<td><strong>$ 17,081.08</strong></td>
<td><strong>$ 74,283.00</strong></td>
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</table>
DEPOSIT OF MONIES

Finding

The school’s 2021-2022 End-of-Year Checklist instructed staff to submit all the yellow copies of MCRs to the secretary but did not instruct staff to include the computerized receipts. This resulted in some sponsors not attaching the computerized receipts to the yellow copies of the MCRs when submitting the MCRs to the school secretary for record retention at the end of the school year.

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. All sponsors will schedule time to sit with Admin Secretary prior to submitting year end documents to ensure they are completed correctly prior to closeout. Teachers were also sent an email with reminders on expectations.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the Yearbook Sales (Account #7-0100.01) had the following exceptions:

- The Fundraising Application/Recap Form was not approved by the Principal.
- The Sales Item Inventory Report was neither signed by the sponsor nor reviewed and approved by the Principal. Moreover, the Sales Item Inventory Report was not completed with all the required information. Missing information included the quantities of the yearbooks purchased and ending inventory. Without all the required information, there is no assurance that all sales revenues were accounted for.

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**

Concur. For FY 21-22, we had a turnover in staff including the YB Sponsor. The prior bookkeeper ad DP took over the process midyear so that we met the deadline of the YB company. All current sponsors have taken the Fundraiser training and I am monitoring all Fundraising applications monthly.

**DOCUMENTATION FOR DISBURSEMENTS**

**Finding**

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

- Two disbursements (#9027 for $2,200 and #9110 for $2,675) each exceeded the $1,000 threshold for Purchase Order but did not have the required Purchase Order.

- Three disbursements totaling $38,270 (#9057 for $2,450, #9070 for $12,800, and #9081 for $23,020) were for an Out-of-County field trip to St. Augustine during March 9 through 11, 2022. These disbursements were supported with a Field Trip/Activity Planning Report and Approval Request Form (PBSD 1894). However, the Planning Report was not approved by the Regional/Instructional Superintendent. Because the “field trip type” was mistakenly coded as “In-County” rather than “Out-of-County.” As a result, the Planning Report was not routed to the Regional/Instructional Superintendent for approval. Furthermore, the related staff Temporary Duty Elsewhere (TDE) form for this trip 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.

- 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.
Palm Beach Gardens Elementary School  
Management Letter  
Year Ended June 30, 2022  

Management’s Response  

Concur. A checklist coversheet has been created for all fieldtrips that must be completed and signed by admin prior to the date of the fieldtrip to include all necessary signatures. All staff has taken the required Fieldtrip course in eLearning. P-Card issues have been addressed with aftercare.  

PRENUMBERED DOCUMENTS  

Finding  

The review of prenumbered documents revealed that:  

- The school had neither assigned a document custodian nor maintained a Prenumbered Document Inventory Register (PBSD 0160) for Classroom Receipts, although the 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 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. Document Custodian was made aware of this responsibility and admin checks monthly to ensure compliance when signing monthly logs.  

Additional Comments  

These findings are all substantiated and Admin has addressed each one individually with respective stakeholders. Conversations were documented on the report. Necessary course refreshers were assigned and follow up completed by admin. A change in staff and stakeholder responsibilities ensued. Admin will monitor areas of concern monthly for compliance.
# Cash and Investments

<table>
<thead>
<tr>
<th>Fund</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
</tr>
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<tbody>
<tr>
<td>Athletics</td>
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<td>$0.00</td>
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<tr>
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<td><strong>$ 13,987.29</strong></td>
<td><strong>$ 78,034.06</strong></td>
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Address: 239 Cocoanut Row
Palm Beach, FL 33480

Principal:
Fiscal Year 2022: Christie Schwab
During Audit: Christie Schwab

Treasurer:
Fiscal Year 2022: Celia Lafferty
During Audit: None

Afterschool Site Director:
Fiscal Year 2022: Heather Stonelake
During Audit: Teri Moore
Palm Beach Public School
Management Letter
Year Ended June 30, 2022

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, 2022

Address: 101 Davis Road
Palm Springs, FL 33461

Principal:
  Fiscal Year 2022: Marjie Rowe
  During Audit: Marjie Rowe

Treasurer:
  Fiscal Year 2022: Ana Delgado
  During Audit: Ana Delgado

Afterschool Site Director:
  Fiscal Year 2022: Kathy Anderson
  During Audit: Kathy Anderson

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<table>
<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
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<td><strong>$ 186,178.63</strong></td>
<td><strong>$ 188,100.87</strong></td>
<td><strong>$ 15,072.17</strong></td>
<td><strong>$ 15,072.17</strong></td>
<td><strong>$ 28,956.42</strong></td>
</tr>
</tbody>
</table>
Palm Springs Elementary School  
Management Letter  
Year Ended June 30, 2022  

DOCUMENTATION FOR FUNDRAISERS  

Finding  
The G.A. Papa John’s Cards Sales (Account #7-0100.04) did not have the required Sales Item Inventory Report. Furthermore, Disbursement #12149 (for $364) for payment of fundraiser resale items did not have any supporting documentation for the purchase.

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. Discrepancies between the estimated revenue and actual revenue should be reviewed and resolved accordingly.

- To ensure that purchases are appropriate, disbursements 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. Each fundraiser will have all required documentation and will be verified before being closed out.
### Palmetto Elementary School
**Internal Fund Accounts**

**Combining Statement of Changes in Cash and Investments – Cash Basis**

**Year Ended June 30, 2022**

Address: 5801 Parker Avenue  
West Palm Beach, FL 33405

Principal:  
Fiscal Year 2022: Gladys Harris / Danny Moya  
During Audit: Danny Moya

Treasurer:  
Fiscal Year 2022: Lilianna Monroy / Sandra Monroy  
During Audit: Sandra Monroy

Afterschool Site Director:  
Fiscal Year 2022: Monica Perez  
During Audit: Monica Perez

### Cash and Investments

<table>
<thead>
<tr>
<th>Description</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>Athletics</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
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<tr>
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<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
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<tr>
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<td>6,792.99</td>
<td>220.80</td>
<td>0.00</td>
<td>3,285.31</td>
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</tbody>
</table>

| Total       | $23,888.73         | $125,853.11 | $128,362.72 | $6,622.29 | $6,622.29 | $21,379.12 |

| Checking    | $21,379.12         |           |             |             |             | $21,379.12 |
| Investments | $21,379.12         |           |             |             |             | $21,379.12 |
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. Specifically,

- $70 collected through two MCR #s (844-3 and 847-9) was retained by the sponsors for ten and 12 working days before putting the money into the drop-safe for deposit.

- $90 collected through MCR# 844-4 and #844-1 were recorded on the Drop Safe Log as dropped in the safe on April 22 and 29, 2022. However, based on the sequence of previous collections recorded on the Log, the earliest these two collections could have been put into the safe was May 2, 2022, i.e. one and six 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.

- To ensure proper fiscal accountability and as required by Bulletin #P-14051-S/CFO, deposit information should be accurately recorded on the Drop-safe Log.

Management’s Response

Concur. All procedures for collecting monies and depositing of monies will be followed per the DOE Rules and District Guidelines. All faculty and staff will be reminded at the initial meeting during preschool week of how to correctly collect and deposit monies. All staff collecting money will ensure that they watch the District training prior to collecting any money.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the Sales Item Inventory Report for the Safety Patrol Coupon Book Sale (Account #4-4300.01) was not approved by the Principal. Additionally, the school treasurer did not verify the Recap (Actual Sales) section of the Fundraising Application/Recap Form after the fundraising activities had ended.
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. Any discrepancies between actual collections and estimated revenues should be reviewed and resolved accordingly.

Management’s Response

*Concur. All fundraising procedures will be followed in accordance with School Board Policy 2.16. All sales inventory reports will be reviewed and approved by the Principal and Treasurer will verify all Fundraising Application/Recap Forms.*

**DOCUMENTATION FOR DISBURSEMENTS**

Finding

The review of sample disbursements and P-Card transactions found that Disbursement #11838 (for $3,780) 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. All purchases in excess of $1,000 will be accompanied by a preapproved Purchase Order by the Principal.*
Panther Run Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 10775 Lake Worth Road
Lake Worth, FL 33467

Principal:
Fiscal Year 2022: Edilia De La Vega
During Audit: Edilia De La Vega

Treasurer:
Fiscal Year 2022: Michele Malkin
During Audit: Michele Malkin

Afterschool Site Director:
Fiscal Year 2022: Matthew Childs
During Audit: Matthew Childs

Cash and Investments

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<td><strong>Disbursements</strong></td>
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<td>$0.00</td>
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<td>Departments</td>
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<td><strong>$642,432.45</strong></td>
<td><strong>$605,776.77</strong></td>
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</table>
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, $882.85 in cash collected through five MCRs (#s1046-01, 1016-03, 1059-03, 1054-09, and 1036-02) were retained by the sponsors for one to three 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 monies to unwarranted exposure and result in financial irregularities.

Management’s Response

Concur. Met with the AC Director, Bookkeeper 11/30/22 & discussed procedures with the team. Since Aftercare collections are currently cashless from this point forward this should not occur again.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the Sales Item Inventory Report (SIIR) for Coupon Book Sales (Account #3-3500.02) was not completed with accurate information. Specifically, the SIIR incorrectly reported the total cost of sales as the total sales for the fundraiser.

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. Significant discrepancy between the estimated revenue and actual receipts should be examined and resolved accordingly.
Panther Run Elementary School
Management Letter
Year Ended June 30, 2022

Management’s Response

Concur. Bookkeeper trained by District 6 years ago that a decimalized account could not be open until paperwork signed. These items are purchased in April, paid in July, sold in August through SchoolCash online. We will pay in July from a separate decimalized account to avoid this from occurring.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

• Disbursement #16630 (for $1,090.65) exceeded the $1,000 threshold for Purchase Order but did not have the required Purchase Order. A Principal’s preapproved Purchase Order is required for all purchases in excess of $1,000.

• Disbursement #16748 (for $121) was for the payment of refreshments for students. The disbursement was supported by a $111 receipt. There was no supporting documentation for the additional balance of $10.

• Disbursement #16767 (for $77) did not have any supporting documentation for the expense.

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 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. Reviewing findings at 12/22 faculty meeting. Bookkeeper will review again at the preschool meeting for FY24 and provide sample forms for all staff to utilize as a guide when filling out the forms. Those slides were also provided at the meeting.
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 Sheet for March 28, 2022, while the Student’s 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 only be released to authorized persons, and signature of the authorized person must be obtained before the student is released.

Management’s Response

Concur. For FY23, school year attendance and sign-out sheets are now online. The assistant Aftercare Director checks daily the online attendance and sig-out sheets for program accuracy.
Pierce Hammock Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 14255 Hamlin Boulevard  
Loxahatchee, FL 33470

Principal:  
Fiscal Year 2022: Katie Chrissinger  
During Audit: Dianne Rivelli-Scheiber

Treasurer:  
Fiscal Year 2022: Ruth Simioni  
During Audit: Ruth Simioni

Afterschool Site Director:  
Fiscal Year 2022: Samantha Simioni  
During Audit: Samantha Simioni

### Cash and Investments

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>Athletics</td>
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<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
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<tr>
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<td>0.00</td>
<td>1,577.95</td>
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<tr>
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<td>4,088.36</td>
<td>4,053.95</td>
<td>6,056.09</td>
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</tbody>
</table>

**Total**  
$ 22,224.53 | $ 133,866.59 | $ 107,694.82 | $ 9,910.98 | $ 9,910.98 | **$ 48,396.30**
Pierce Hammock Elementary School
Management Letter
Year Ended June 30, 2022

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, 2022

**Address:**
400 SW 10th Street  
Delray Beach, FL 33444

**Principal:**
- **Fiscal Year 2022:** Shauntay King  
- **During Audit:** Shauntay King

**Treasurer:**
- **Fiscal Year 2022:** Ranin Masri  
- **During Audit:** Vacant

---

## Cash and Investments

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<th>$</th>
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<th>$</th>
<th>$</th>
<th>$</th>
<th>$</th>
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<tbody>
<tr>
<td><strong>Beginning Balances</strong></td>
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<td></td>
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<td>$0.00</td>
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<td>$42,261.36</td>
<td>$5,100.80</td>
<td>$5,100.80</td>
<td>$44,402.50</td>
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</tbody>
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**In:**
- Athletics  $0.00  
- Music  $0.00  
- Classes  $0.00  
- Clubs  $0.00  
- Departments  $0.00  
- Trusts  $0.00  
- General  $0.00

**Out:**
- Athletics  $0.00  
- Music  $0.00  
- Classes  $0.00  
- Clubs  $0.00  
- Departments  $0.00  
- Trusts  $0.00  
- General  $0.00

**Ending Balances:**
- Athletics  $0.00  
- Music  $0.00  
- Classes  $0.00  
- Clubs  $0.00  
- Departments  $0.00  
- Trusts  $0.00  
- General  $0.00

---

**Total:**
- Checking  $44,402.50  
- Investments  $44,402.50

---

Elementary Schools 249
Pine Grove Elementary School
Management Letter
Year Ended June 30, 2022

The audit revealed no material instances of noncompliance.
Pine Jog Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  6315 Summit Boulevard  
West Palm Beach, FL 33415

Principal:  
Fiscal Year 2022:  Tarachell Thomas  
During Audit:  Tarachell Thomas

Treasurer:  
Fiscal Year 2022:  Gloria Ruiz / Tara Cayea  
During Audit:  Daisy Arocho

Cash and Investments

<table>
<thead>
<tr>
<th>Fund</th>
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<th>Disbursements</th>
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<tbody>
<tr>
<td>Athletics</td>
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<td><strong>$ 40,811.24</strong></td>
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$ 40,811.24
Finding

The review of fundraiser documentation revealed that the Safety Patrol Club Coupon Book Fundraiser (Account #4-4300.01) did not have the required Sales Item Inventory Report.

Recommendation

The Sales Item Inventory Report should be completed by the sponsor at the end of the fundraiser, and 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. Any discrepancies should be reviewed and resolved accordingly.

Management’s Response

Concur. The Principal met with the coupon book sponsor and the current bookkeeper on January 25, 2023. The Principal reviewed the steps of the fundraising process, discussed the findings of the audit and implemented a weekly monitoring process of all fundraisers. At the time of the fundraiser, Pine Jog Elementary School had a new bookkeeper, who began mid-year. The bookkeeper left the position before completely closing out this fundraising. Pine Jog was utilizing an assigned FAST team member to help with this fundraiser. Thus, there was no follow up for the sales item inventory for this fundraiser.
Pioneer Park Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 39500 Pioneer Park Road
Belle Glade, FL 33430

Principal:
Fiscal Year 2022: Sandra Moreau Oliver
During Audit: Sandra Moreau Oliver

Treasurer:
Fiscal Year 2022: Clarissa Verduzco
During Audit: JaQuette Holligan

### Cash and Investments

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<tr>
<th>Category</th>
<th>Beginning Balances</th>
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<th>Disbursements</th>
<th>Transfers In</th>
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</thead>
<tbody>
<tr>
<td>Athletics</td>
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<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
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<td><strong>$14,806.74</strong></td>
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$ 22,275.33

Elementary Schools
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, $2,670 collected through eight MRC’s (#’s 731-3 through 731-10) were missing the signature of 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, to ensure proper fiscal accountability, MCRs should be completed with the needed information and signed by the remitters and the school treasurer.

Management’s Response

Concur. New procedure put in place to make sure everyone signs in a timely manner.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #5073 (for $324) was for payment to a consultant for providing staff development training. However, the Consultant Agreement was not signed by the consultant and approved by the Regional Instructional Superintendent until 12 and 13 days respectively after the consultant began providing services. Additionally, the Beneficial Interest and Disclosure of Ownership Affidavit and Hold Harmless Agreement were not signed by the consultant until 12 days after services were provided.

- Disbursements #5076 (for $1,769.45) and #5095 (for $1,155) each exceeded the $1,000 threshold for Purchase Order but did not have the required Purchase Order.

- A June 9, 2022, P-Card purchase for $2,853.44 exceeded the $1,000 per vendor per day limit, but did not have the prior approval from Purchasing.

- A June 2, 2022, P-Card transaction for $14.99 did not have any supporting documentation.

Recommendation

Disbursements should be administered in accordance with Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24), and related District guidelines. Specifically,
Pioneer Park Elementary School
Management Letter
Year Ended June 30, 2022

- 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.

- 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. P-card purchases in excess of the $1,000 per vendor per day limit, should obtain the prior approval from the Purchasing Department.

- 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. The consultant agreement wasn’t initiated by the principal. Prior approval for the purchase of materials on 6/9/2022 were emailed on 3/7/2023.*

*Additional Comments*

*I wasn’t aware that checks could not be written in excess of $1,000. Some companies to not accept purchase orders. I will make sure to not write checks over $1,000.*
Pleasant City Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  2222 Spruce Avenue  
West Palm Beach, FL 33407

Principal:  
Fiscal Year 2022: Adrienne Griffin  
During Audit: Adrienne Griffin

Treasurer:  
Fiscal Year 2022: Sylvia Buckhalter  
During Audit: Sylvia Buckhalter

**Cash and Investments**

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
</tr>
</thead>
<tbody>
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<td>Athletics</td>
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<td>$0.00</td>
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<td><strong>$ 446.00</strong></td>
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</tr>
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</table>

$ 9,090.12
Pleasant City Elementary School
Management Letter
Year Ended June 30, 2022

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, 2022

Address: 2501 Seacrest Boulevard  
Delray Beach, FL 33444

Principal:  
Fiscal Year 2022: Catherine Reynolds / Ronda Smith  
During Audit: Ronda Smith

Treasurer:  
Fiscal Year 2022: Anna Bell  
During Audit: Anna Bell

Afterschool Site Director:  
Fiscal Year 2022: Olriutchson Louissaint  
During Audit: Olriutchson Louissaint

### Cash and Investments

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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<td>$0.00</td>
<td>$0.00</td>
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<td>$0.00</td>
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Checking Investments $ 24,759.81
Plumosa School of the Arts K-8  
Management Letter  
Year Ended June 30, 2022

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursements #11855 (for $1,564.16) and #11816 (for $2,000) did not have the required Purchase Order. A Principal’s preapproved Purchase Order is required for all purchases in excess of $1,000.

- Disbursement #11810 (for $427.22) included sales tax totaling $27.95 although they were tax-exempt qualified 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.

- Sales tax should be paid when applicable to abide by all laws.

Management’s Response

Concur. All purchases in excess of $1,000 will have the required purchase order preapproved by the Principal. Moving forward, Plumosa will abide by all laws regarding paid sales tax.

PRENUMBERED DOCUMENTS

Finding

The review of controls in prenumbered documents found that the school did not assign a document custodian for School Checks, as a result the Prenumbered Document Inventory Register (PBSD 0160) for School Checks was not performed during the year.

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. 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.
Plumosa School of the Arts K-8
Management Letter
Year Ended June 30, 2022

Management’s Response

Concur. A designated document custodian has been assigned for each prenumbered document including School Checks to confirm the periodic inventory of the forms.
Poinciana Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 1203 North Seacreast Boulevard  
Boynton Beach, FL 33435

Principal:  
Fiscal Year 2022: Tanya McDowell  
During Audit: Tanya McDowell

Treasurer:  
Fiscal Year 2022: Tonya Robertson  
During Audit: Desiree De Souza

Afterschool Site Director:  
Fiscal Year 2022: Andrene Beckford-May  
During Audit: Andrene Beckford-May

**Cash and Investments**

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<th>Fund Type</th>
<th>Beginning Balances</th>
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$ 48,771.95 $ 224,944.17 $ 212,358.23 $ 15,489.22 $ 15,489.22 $ 61,357.89
Poinciana Elementary School
Management Letter
Year Ended June 30, 2022

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements found that two Disbursements (#12796 for $1,044 and #12798 for $1,120) that exceeded the $1,000 threshold for Purchase Order did not have the required Purchase Orders. 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, 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. I will immediately reread the purchasing manual and ensure my bookkeeper does as well.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that the school did not perform the required monthly inventory-check for School Checks. During the year, inventory-checks for School Checks were not performed for five months during February through June 2022.

Recommendation

To ensure proper fiscal accountability and as required by Chapter 27 of the Internal Accounts Manual, 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

I did not have a Treasurer and the district person was coming in periodically to support due to her being out for an extended time due to illness. She was reassigned to another position in April. I was without a Treasurer until late July 2022.
Rolling Green Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 550 Miner Road
Boynton Beach, FL 33435

Principal:
Fiscal Year 2022: Allyson Manning
During Audit: Allyson Manning

Treasurer:
Fiscal Year 2022: Shy Reardon
During Audit: Tracy Vultaggio

Afterschool Site Director:
Fiscal Year 2022: Sara Damar
During Audit: Sara Damar

### Cash and Investments

<table>
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<th></th>
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</table>

|              | Checking Investments | $ 75,744.27 | $ 75,744.27 |

Elementary Schools 263
The audit revealed no material instances of noncompliance.
Roosevelt Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  1220 15th Street  
West Palm Beach, FL 33401

Principal:  
Fiscal Year 2022: Sharonda Alleyne  
During Audit: Sharonda Alleyne

Treasurer:  
Fiscal Year 2022: Wendy Pittman  
During Audit: Rakia Mitchell

### Cash and Investments

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<th></th>
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<th>Transfers In</th>
<th>Transfers Out</th>
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|            | $ 38,622.67        | $ 28,701.43 | $ 23,673.22 | $ 11,047.07 | $ 11,047.07 | $ 43,650.88 |

$ 43,650.88
Roosevelt Elementary School  
Management Letter  
Year Ended June 30, 2022

DEPOSIT OF MONIES

Finding

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

- One collection (for $98.50) recorded on one page of the Drop-Safe Log (#20-19967) was marked returned to the sponsors for clarification. However, there was no documentation indicating the sponsor acknowledged the receipt of the returned money. Furthermore, the sponsor retained the monies for nine additional working days before returning the money back into the safe for deposit.

- Section 3 of the Drop-Safe Log was not always completed with accurate information. For example, the incorrect computerized official receipt numbers were recorded on four pages of Drop-Safe Log (#20-19969-#20-19972).

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, monies returned to the sponsor for clarification and entries removed from the Drop-Safe Log should be documented with acknowledgment (signed/initialed) by the sponsor on the Drop-Safe Log. Collections returned for correction or completions should be timely returned to the safe for deposit.

- The Drop-Safe Log should be prepared and completed with accurate information, including recording the correct computerized official receipt numbers in Section 3 of the Log.

Management’s Response

Concur. New staff will be trained on Drop Safe Log procedures.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the Safety Patrol Friendship Dance Ticket Sales (Account #4-4300.02) and the Dance Snack Sales (Account #4-4300.03) had the following exceptions:

- The Fundraiser Application/Recap Forms and the Sales Item Inventory Reports for these fundraisers were not reviewed and approved by the Principal.
Roosevelt Elementary School
Management Letter
Year Ended June 30, 2022

- The Actual Sales (Recap) information on the Fundraiser Application/Recap Forms were not verified by the school treasurer after the fundraising activities have ended.

- The Sales Item Inventory Report for the Dance Snack Sales was not completed with accurate information. Specifically, the ending inventory was incorrectly recorded in Column 4 (Less Items Sold) on the Report.

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.

- 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.

Management’s Response

Concur.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #11748 was a reimbursement of $254.38 to a teacher for Science Lab Materials that included $3.34 in sales tax. Moreover, the school inadvertently reimbursed the employee a $5.99 in delivery fee twice. As a result, the school overpaid $5.99 to the employee.

- Disbursement #11760 (for $1,320) did not have the required Purchase Order. A Principal’s preapproved Purchase Order is required for all purchases in excess of $1,000.

- Disbursement #11782 (for $100) was a refund to a student. However, the disbursement did not have supporting documentation for the students’ original payments, such as a Classroom Receipt, copies of Monies Collected Report, or a credit card receipt.

- Disbursement #11783 (for $350) was for payment to a consultant for providing photography and DJ services for the 5th Grade Dance. However, the engagement of this consultant did not have the required School District Consultant Agreement (PBSD 1420).
Roosevelt Elementary School  
Management Letter  
Year Ended June 30, 2022

- A May 25, 2022, P-Card purchase for $1,032.75 exceeded the $1,000 per vendor per day limit, but did not have the prior approval from the Purchasing Department.

**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 should recoup the $5.99 overpayment from the employee for Disbursement #11748.
- 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.
- Refunds of student payments should be supported by the original payment records. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.
- All consultant engagements require a *School District Consultant Agreement (PBSD 1420)*. Section 10 of the *PBSD 1420* requires consultants, who are permitted on school grounds when students are present, or who may have direct contact with any student of the District, be fingerprinted and submitted to a Level 2 background screening by the Florida Department of Law Enforcement (FDLE) and the Federal Bureau of Investigation (FBI) in accordance with the *Jessica Lunsford Act (Florida Statutes §1012.465)*.
- P-Card purchases in excess of $1,000 require prior approval from the Purchasing Department.

**Management’s Response**

Concur.

**PRENUMBERED DOCUMENTS**

**Finding**

The review of prenumbered documents revealed that the school did not maintain the *Prenumbered Document Inventory Register (PBSD 0160)* for *School Checks*.

**Recommendation**

To ensure proper fiscal controls and accountability and as required by *Chapter 27 of the Internal Accounts Manual*, the document custodian should periodically inventory-check all prenumbered documents, including school checks according to the schedule detailed in the *Document Custodian Assignment Register (PBSD 1663)* and record the results on the *Prenumbered Document Inventory Register (PBSD 0160)*. Schools may use *PBSD 0174* in lieu of *PBSD 0160* to account for *Classroom Receipt (PBSD 0196)*. The forms should be completed with all of the required information.
LEASING OF SCHOOL FACILITIES

Finding

The review of facility leasing found that:

- Lease Agreement #1014 was not properly executed with all the required signatures in a timely manner. The lease was neither signed by the lessee nor a witness until three days after the leasehold period began.

- The leasing charges for Lease Agreement #1014 were not collected until five days after the leasehold period began.

- Leasing charges were not allocated and recorded in the 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 $176.40 in utility fees.

Recommendations

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.

- 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.”

- 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. A new leasing coordinator will be identified and properly trained per district guidelines.
Rosenwald Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 1321 Martin L King Jr Boulevard  
South Bay, FL 33493

Principal:  
Fiscal Year 2022: Bruce Hightower  
During Audit: Bruce Hightower

Treasurer:  
Fiscal Year 2022: Victoria Dixon Blake  
During Audit: Valerie Walker

### Cash and Investments

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<th>Checking</th>
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<th><strong>Beginning Balances</strong></th>
<th><strong>Receipts</strong></th>
<th><strong>Disbursements</strong></th>
<th><strong>Transfers In</strong></th>
<th><strong>Transfers Out</strong></th>
<th><strong>Ending Balances</strong></th>
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<td>$0.00</td>
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<td>$132,763.38</td>
<td>$6,289.95</td>
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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, $740 collected through two MCRs (#401-0001/0002) was deposited into the bank by the school treasurer six to 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. I will enhance or develop stronger school-wide systems needed to fully comply with the DOE Rules.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that although a Sales Item Inventory Report for the Washington Safety Patrol Chocolate Sales (Account #7-0100.13) and the Washington Safety Patrol Shaved Ice Sales (Account #7-0100.12) were prepared by the sponsor and approved by the Principal, none of the fundraiser information was recorded on the forms. 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. Consequently, there was no information for the Principal to review and evaluate the performance of the fundraiser.

Recommendation

Fundraisers should be administered in accordance with School Board Policy 2.16 and related District guidelines. To ensure proper fiscal accountability, the Sales Item Inventory Report should be completed with accurate information for each fundraiser. Accurate SIIR 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.
Rosenwald Elementary School
Management Letter
Year Ended June 30, 2022

Management’s Response

Concur. I will enhance or develop stronger school-wide systems needed to fully comply with DOE Rules. I will also continue to review the enhanced systems with my staff to ensure their full understanding.

UNRESTRICTED ACCESS TO DROP-SAFE

Finding

The Principal’s secretary had the full combination to access the drop-safe. During the Audit, the school submitted a service request to update the drop-safe’s combination.

Recommendation

To ensure assets are properly safeguarded, Chapter 7 of the Internal Accounts Manual states “the safe combination may be shared between two or more trustworthy members of the office staff (such as the school treasurer, data processor, assistant principal, or secretary) with each person having a portion of the combination, so it takes two individuals to open the safe in the principal’s absence”.

Management’s Response

Concur. My secretary was fulfilling both treasurer and secretary duties due to staff being on leave. I would like to request an update on my safe combination to be in full compliance.
Royal Palm Beach Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 11911 Okeechobee Boulevard
Royal Palm Beach, FL 33411

Principal:
Fiscal Year 2022: Tracy Ghettie
During Audit: Tracy Ghettie

Treasurer:
Fiscal Year 2022: Sandra Strode
During Audit: Sandra Strode

Afterschool Site Director:
Fiscal Year 2022: Carissa Hehn
During Audit: Carissa Hehn

Cash and Investments

<table>
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<th>Fund Type</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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<tbody>
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<td>$0.00</td>
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<td>$0.00</td>
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<td>$16,759.36</td>
<td>$45,602.43</td>
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Ending Balances: $45,602.43
DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- Fundraising documentation was not prepared and retained for the 5th Grade T-shirt Sales (Account #3-3500.06).
- The Sales Item Inventory Report for the Yearbook Sales (Account #7-0100.30) 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 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.
- 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. Fundraising documentation has been completed for 5th Grade T-shirt sales (Account #3-3500.06). The Sales Item inventory Report for the Yearbook Sales (Account #7-0100.30) has been reviewed and signed by the Principal.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Two disbursements totaling $2,526.30 (#13364 for $1,021.05 and #13445 for $1,505.25) did not have the required Purchase Orders. A Principal’s preapproved Purchase Order is required for all purchases in excess of $1,000.
- Disbursement #13385 (for $1,073.00) was for payment of entrance fees for a field trip that did not have supporting documentation for the expenses.
- Disbursement #13338 totaling $147.97 included $9.70 in sales tax reimbursement to an employee for a tax-exempt qualified purchases.
Elementary Schools

Royal Palm Beach Elementary School
Management Letter
Year Ended June 30, 2022

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 a Principal’s approved *Check Requisition* and itemized invoices or receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

- Sales tax is not reimbursable when paid by the employee for tax-exempt purchases.

Management’s Response

Concur. Two Disbursements (#13364 and #13445) have the required Principal approved purchase orders. Disbursement #13385 in the process of obtaining supporting documentation. Disbursement #13338 has been repaid by employee.

Prenumbered Documents

Finding

The review of controls for prenumbered documents found that the *Prenumbered Document Inventory Registers (PBSD 0160)* for *Drop-Safe Logs* and *School Checks* were not always completed with all the required information. Missing information included the signature of the staff receiving the pre-numbered forms and listing of voided school checks.

Recommendation

To ensure proper fiscal controls and accountability, and as required by *Chapter 27 of the Internal Accounts Manual, specifically*, issuance of prenumbered document to school staff should be recorded in the assigned *Document Custodian Assignment Register (PBSD 0160)* and signed by the staff acknowledging the receipt of the prenumbered forms. In addition, voided document numbers, including voided checks, should be listed in the space provided on *PBSD 0160*.

Management’s Response

Concur. All prenumbered Document Inventory Registers for Drop Safe Logs and School Checks have included required signatures and listing of voided checks.
Sandpiper Shores Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 11201 Glades Road  
Boca Raton, FL 33498

Principal:  
Fiscal Year 2022: Stephanie Coletto  
During Audit: Monique Coyle

Treasurer:  
Fiscal Year 2022: Maria Schainuck  
During Audit: Maria Schainuck

Afterschool Site Director:  
Fiscal Year 2022: Jacquelyn Flynn  
During Audit: Jacquelyn Flynn

**Cash and Investments**

<table>
<thead>
<tr>
<th>Description</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>Athletics</td>
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<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
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<td><strong>$ 334,098.32</strong></td>
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<td><strong>$ 43,615.70</strong></td>
<td><strong>$ 80,850.60</strong></td>
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Sandpiper Shores Elementary School
Management Letter
Year Ended June 30, 2022

DOCUMENTATION FOR FUNDRAISERS

Finding

Although the Sales Item Inventory Report for the 2022 Autism T-shirt Fundraiser (Account #5-7300.01) 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. 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, 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.

Management’s Response

Concur. All staff sponsoring a fundraiser will take the fundraising course and be monitored for compliance by both the Principal and Bookkeeper (throughout the fundraiser).

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card transactions found that the required Purchase Orders for two disbursements totaling $3,722 (#12009 for $1,440 and #12018 for $2,282) were not approved by the Principal until one to 13 working days after the invoice dates.

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.

Management’s Response

Concur. Principal and Bookkeeper are now aware of the proper procedures and it will be followed.
LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that Lease #1015 was for the use of school facilities during January 22 through February 22, 2022. However, as of December 2, 2022, the school had not collected the $210 in leasing charges for this lease.

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, “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 collect the $210 in unpaid rentals from the lessee.

Management’s Response

Concur. Although this task has been corrected, our school never received an invoice from District to pay back the District for the custodial payment. We followed up with the District looking for the invoice and when it was sent, they did not have record of sending. This broke the prior procedures for paying these fees.
S.D. Spady Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  
901 NW 3rd Street  
Delray Beach, FL 33444

Principal:  
Fiscal Year 2022:  Rona Tata  
During Audit:  Rona Tata

Treasurer:  
Fiscal Year 2022:  Alejandra Hernandez/Sara Clanin  
During Audit:  Sara Clanin

Afterschool Site Director:  
Fiscal Year 2022:  Maxwell Benn  
During Audit:  Maxwell Benn

### Cash and Investments

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
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<tr>
<td>Athletics</td>
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<td>$0.00</td>
<td>$0.00</td>
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$67,833.87
S.D.Spady Elementary School
Management Letter
Year Ended June 30, 2022

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #13628 (for $1,747.60) for golf cart repairs was incorrectly funded by the Pre-K Account (#6-9155.00), instead of the Administrative Courtesy Account (#6-0200.00) or Rental Account (#6-3800.00).

- The Purchase Order for Disbursement #13672 (for $1,209.20) was approved by the Principal 10 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,

- Expenditures should be funded by the appropriate funding sources, in accordance with the District’s guidelines.

- 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 Orders will be closely looked at. Servicing the golf carts affects all students on campus and funds can be used from this account to help the school.

AFTERSCHOOL PROGRAM

Finding

The review of the Afterschool Program records found that as of June 30, 2022, the program had an accounts receivable balance of $21,155.53 from 121 parent accounts. Moreover, $20,911.26 (or 99%) of the balance was from accounts marked inactive, some dating back as early as 2012.

Recommendation

The Afterschool Program should be administered in accordance with District’s guidelines and the Elementary 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 advance in accordance with the District’s approved Rate Schedule by the dates outlined on the schedule.
S.D.Spady Elementary School
Management Letter
Year Ended June 30, 2022

- 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. A new software program is going into effect and should rectify all issues.
Seminole Trails Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 4075 Willows Pond Road
          West Palm Beach, FL 33417

Principal:
Fiscal Year 2022: Jamilah Johnson
During Audit: Jamilah Johnson

Treasurer:
Fiscal Year 2022: Norma Royer
During Audit: Barbara Vasquez

Afterschool Site Director:
Fiscal Year 2022: Daniel Hudspeth
During Audit: Yasmin Hernandez

Cash and Investments

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
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<td>$24,322.49</td>
</tr>
</tbody>
</table>

$ 24,322.49
Seminole Trails Elementary School  
Management Letter  
Year Ended June 30, 2022

SEGREGATION OF DUTIES

Finding

During the audit, some incoming mails were sorted and distributed by staff other than the treasurer; but mails addressed to the treasurer were given to her for opening and processing.

Recommendation

Incoming mails should be received and opened by a staff member other than the school treasurer. Payments, if any, received in the mails 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

Concur. We will ensure that incoming mails are opened by other staff member when addressed to the treasurer.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The sponsor for the Safety Patrol Disney World Fundraiser (Account #4-4300.01) did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2022.
- The Sales Item Inventory Reports for the Safety Patrol Candy Sales (Account #4-4300.01) and the Polo Shirts Sales (Account #6-3300.01) were not reviewed and approved by the Principal.
- The Sales Item Inventory Report for the Polo Shirts Sales (Account #6-3300.01) was not completed with all the required information. Missing information included (1) the quantities of items sold, and given-away, (2) ending inventories and (3) the selling prices and revenues.
- Disbursement #8892 (for $1,260) for purchase of chocolates for the Safety Patrol Disney World Fundraiser (Account #4-4300.01) was recorded in the Safety Patrol Club’s main account (#4-4300.00), instead of a decimalized account for the sales. Also, Disbursement #8910 (for $1,500) for transportation for the Safety Patrol Field Trip was recorded in the Safety Patrol Disney World Fundraiser (Account #4-4300.01) instead of the main account (4-4300.00).

Recommendation

Fundraisers should be administered in accordance with School Board Policy 2.16 and related District guidelines. Specifically,
Seminole Trails Elementary School  
Management Letter  
Year Ended June 30, 2022

- 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.

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

- 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. We will ensure that all fundraising initiatives are in compliance with district policy.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that Registration Form for one of the five sample students was missing.

Recommendation

The Afterschool Programs Registration Form is an important document that contains critical information, such as student’s health and the names of individuals authorized to pick up the student from the program. 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. We will ensure that all students participating in Aftercare have a registration form.
South Grade Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  716 South "K" Road  
Lake Worth, FL 33460

Principal:  
Fiscal Year 2022: Ana Arce-Gonzalez  
During Audit: Ana Arce-Gonzalez

Treasurer:  
Fiscal Year 2022: Rosy Hernandez / Rose Mompremier  
During Audit: Rose Mompremier

Afterschool Site Director:  
Fiscal Year 2022: Francheska Delgado-Rivera  
During Audit: Francheska Delgado-Rivera

**Cash and Investments**

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<td><strong>$ 11,076.73</strong></td>
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DEPOSIT OF MONIES

Finding

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

- **Section 2** of three pages of the Drop-safe Log (page #s 20-10875, 20-10876, and 20-10899) were signed only by an independent staff verifier without the school treasurer’s signature indicating that two persons were present when the collections were removed from the safe for processing by the treasurer.

- **Sections 3** of one entry on the Drop-safe Log (page #20-09521) was not signed by the staff verifier to confirm the treasurer had processed the collection and recorded the information into the Internal Funds Accounting System.

- Monies collected were not always deposited into the drop-safe in a timely manner. For example, $2,231.24 ($2,093 in cash and $138.24 in checks) of the $3,565.24 collected through eight MCRs (#s 1024-1, 1043-3, 1043-4, 1045-3, 1045-4, 1045-6, 1045-7 and 1045-8) were retained by the sponsors for one to three 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,

- To ensure proper fiscal accountability and as required by Bulletin #P-14051-S/CFO, the school treasurer and an independent staff should jointly verify the contents of the safe and sign in **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.

- **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. Dr. Arce reviewed with school treasurer and identified staff steps that need to be completed to verify safe content and log.
Finding

Although the school maintained a Prenumbered Document Inventory Register (PBSD 0160) for School Checks, the document custodian did not complete the Documents Used and Unused Documents (ending inventory) columns of the Register indicating that inventory verifications of School Checks were performed monthly. Furthermore, the date of verification was not indicated on the “Inventory verified and initialed by” column to evidence review.

Recommendation

To ensure proper fiscal accountability and as required by Chapter 27 of the Internal Accounts Manual, the Drop-safe Log 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. Dr. Arce requested that custodian re-watch the appropriate training video and reviewed the steps required to document the results on Form 0160.0
South Olive Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 7101 South Olive Avenue
West Palm Beach, FL 33405

Principal:
Fiscal Year 2022: Melinda Springman-Herrera
During Audit: Melinda Springman-Herrera

Treasurer:
Fiscal Year 2022: Giovanna Holbrook / Maribel Alvarez
During Audit: Maribel Alvarez

Afterschool Site Director:
Fiscal Year 2022: Jim Anstead
During Audit: Jim Anstead

### Cash and Investments

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</tr>
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<td><strong>Transfers Out</strong></td>
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<tr>
<td><strong>Ending</strong></td>
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| Total          | $ 53,951.10 | $ 266,377.90 | $ 258,241.93 | $ 12,565.33 | $ 12,565.33 | $ 62,087.07 |
South Olive Elementary School
Management Letter
Year Ended June 30, 2022

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, 2022

Address: 6300 Seminole Drive
Lantana, FL 33462

Principal:
Fiscal Year 2022: Kimberly Jules
During Audit: Kimberly Jules

Treasurer:
Fiscal Year 2022: Ydelsi Rodriguez
During Audit: Jonathan Shaffer

Afterschool Site Director:
Fiscal Year 2022: Sasha Lejeune
During Audit: Geanelly DeJesus

Cash and Investments

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<tr>
<th>Category</th>
<th>Beginning Balances</th>
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<td><strong>$ 9,310.95</strong></td>
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DEPOSIT OF MONIES

Finding

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

- Monies collected were not always put into the drop-safe in a timely manner. For example, $521 (including $344 cash) collected through three MCRs (#1221-1, #1221-2, and #1236-4) were retained by the sponsors for one to 10 days before putting the money into the drop-safe for deposit.

- MCRs were not always completed with all the required information. For example, $1,155 in cash collected from yearbook sales and recorded on three MCRs (#1236-4, #1236-5, and #1236-6). However, the MCRs did not include the sources of collections, i.e. the names of the students who purchased the yearbooks.

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.

- 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. Two money orders were collected for lost/damaged laptops from parents on 2/15/22 and 2/24/22. The money orders were dropped in the safe on 2/25/22. The money orders were deposited on 3/1/22. The FY22 yearbook Sponsor failed to attach the sales log of students and staff that purchased books. The documentation is available, but was not present with the MCR. All Money collection procedures have been reviewed with all staff members. The treasurer will be directly supporting staff and reviewing with all money collections.
AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that as of June 30, 2022, the Afterschool Program had an accounts receivable balance of $6,253.19 from 75 parent accounts. Moreover, $5,835.93 (or 93%) of the balance was from 66 inactive accounts.

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. He delinquent fees reflect a balance from 2015-2022. There has been three Aftercare Directors during this time frame. There is documentation available showing active attempts of trying to collect on delinquent funds. All appropriate end of year procedures were taken, letters sent to parents, phone call logs and balances due entered into SIS. I have contacted the Aftercare Programming Liaison to support our new Aftercare Director with end of year closing procedures.

Additional Comments

The process and documentation of money collection have been clearly explained and reviewed with all returning and new personnel. All aftercare fees are to be paid by the dates outlined in the schedule. The expectation is to follow all procedures and documentation regarding overdue fees in order to decrease or eliminate inactive balances from occurring.
Sunrise Park Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 19400 Coral Ridge Road  
Boca Raton, FL 33498

Principal:  
Fiscal Year 2022: Alicia Steiger  
During Audit: Alicia Steiger

Treasurer:  
Fiscal Year 2022: Doreen Weiss  
During Audit: Doreen Weiss

Afterschool Site Director:  
Fiscal Year 2022: Krystina Dean Wright  
During Audit: Krystina Dean Wright

Cash and Investments

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<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
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$123,943.55

Elementary Schools 293
Sunrise Park Elementary School
Management Letter
Year Ended June 30, 2022

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, 2022

Address: 8650 Boynton Beach Boulevard  
Boynton Beach, FL 33437

Principal:  
Fiscal Year 2022: Karen Riddle  
During Audit: Karen Riddle

Treasurer:  
Fiscal Year 2022: Karen Price  
During Audit: Karen Price

Afterschool Site Director:  
Fiscal Year 2022: Sheri Baumgardner  
During Audit: Sheri Baumgardner

## Cash and Investments

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<tr>
<th></th>
<th>Beginning Balances</th>
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<th>Transfers In</th>
<th>Transfers Out</th>
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<td><strong>Total</strong></td>
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<td><strong>$861,560.38</strong></td>
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<td><strong>$36,182.86</strong></td>
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- Athletics: $124,380.27
- Music: $124,380.27
- Classes: $124,380.27
- Clubs: $124,380.27
- Departments: $124,380.27
- Trusts: $124,380.27
- General: $124,380.27

- Total: $124,380.27
Sunset Palms Elementary School
Management Letter
Year Ended June 30, 2022

The audit revealed no material instances of noncompliance.
The Conservatory School @ North Palm Beach
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 401 Anchorage Drive
North Palm Beach, FL 33408

Principal:
Fiscal Year 2022: Teresa Stoupas / Derek Schuemann
During Audit: Derek Schuemann

Treasurer:
Fiscal Year 2022: Jaime Serrano
During Audit: Brittany James

Afterschool Site Director:
Fiscal Year 2022: Katherine Wilke
During Audit: Katherine Wilke

Cash and Investments

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
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<th>Ending Balances</th>
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<td>1,192.25</td>
<td>4,062.95</td>
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</table>

| Total    | $58,695.27         | $219,768.85| $209,281.89  | $19,949.31   | $19,949.31    | $69,182.23      |

Checking $69,182.23
Investments $69,182.23

Total $69,182.23
**DOCUMENTATION FOR FUNDRAISERS**

**Finding**

The review of fundraiser documentation revealed that:

- Two disbursement (ID 12369 for $1,351.25 and ID 12370 for $1,806.00) were for purchases of T-shirts for two fundraisers. The purchases were made on August 5 and 17, 2021; however, the related Fundraising Application/Recap Forms (PBSD 1053) were not approved by the Principal until September 19 and 20, 2021, respectively.

- The General School T-shirt Sales (Account #7-0100.02) and Middle School T-shirt Sales (Account #7-0100.01) did not have the required Sales Item Inventory Reports. Due to the lack of sales information, we were unable to determine if all revenues were accounted for.

- Although a Sales Item Inventory Report for the Winter Concert T-shirt Sales (Account #7-0100.03) was prepared by the sponsor and approved by the Principal, the Report was not completed with all the required information. Missing information included (1) the quantities of items sold and given-away, (2) ending inventories, and (3) sales revenues.

**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. Most importantly, non-approved fundraisers could subject the school to unwanted liabilities and unfunded debts.

- **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 account for any items that were given-away free-of-charge, or missing.

**Management’s Response**

Concur. Will follow the recommendations.

**DOCUMENTATION FOR DISBURSEMENTS**

**Finding**

The review of sample disbursements and P-Card transactions found that:
The Conservatory School @ North Palm Beach K-8  
Management Letter  
Year Ended June 30, 2022

- Disbursement #12424 (for $1,403) did not have the required Purchase Order. A Principal’s preapproved Purchase Order is required for all purchases in excess of $1,000.

- A February 22, 2022, P-Card purchase for $354.59 was supported by an email receipt that indicated only the dollar amount without the details of the purchase.

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. Will follow the recommendations.

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 2022, School Checks were inventoried only three times on July 1, 2021, April 7 and May 23, 2022. In addition, voided checks were 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. Will follow the recommendations.
Timber Trace Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 5200 117th Court North
Palm Beach Gardens, FL 33418

Principal:
Fiscal Year 2022: Kathy Pasquariello
During Audit: Kathy Pasquariello

Treasurer:
Fiscal Year 2022: Farah Mahmood
During Audit: Kathleen Bussius

Afterschool Site Director:
Fiscal Year 2022: Katerina Petosa
During Audit: Rhonda Heide

Cash and Investments

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>Athletics</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
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<tr>
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<td>536.30</td>
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$ 65,201.04 $ 573,982.86 $ 576,550.09 $ 47,859.05 $ 47,859.05 $ 62,633.81
DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the Sales Item Inventory Report (SIIR) for the Safety Patrol Club Coupon Book Sales (Account #4-4300.01) was not reviewed and approved by the Principal. The SIIR indicated the total sales were $7,800; however $8,702 in sales revenue was deposited into the Internal Funds. In addition, based on the school’s purchases, deposits, and our inventory count during the audit, an estimated $650 in merchandise was unaccounted for. According to the sponsor’s notes, some unsold coupon books were not returned by students.

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. An original SIIR was filled out and signed by the Principal on 1/11/2022, but that one was done in error so it was given back to the plan sponsor to correct. When the correction was made and returned by the plan sponsor on 4/26/2022 with a letter explaining the correction, that SIIR was not signed by the Principal. We have spoken with the plan sponsor and she is now keeping inventory daily per guidelines. The bookkeeper in place will be sure to adhere to the guidelines as well when closing out the fundraiser. The bookkeeper at the time is no longer in place at Timber Trace.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- The Purchase Orders for two disbursements (#17375 for $1,107.25 and #17333 for $1,235) were not approved by the Principal until 67 to 104 days after the invoice dates.
- The Purchase Order for Disbursement #17323 (for $1,440) was not approved by the Principal.
- The school did not always process payments for purchases in a timely manner. For example, an invoice for $1,107.25 dated March 25, 2022, was not processed for payment until May 31, 2022, through Disbursement #17375.

Recommendation

Disbursements should be administered in accordance with Internal accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24), and related District guidelines. Specifically,
Timber Trace Elementary School  
Management Letter  
Year Ended June 30, 2022  

- 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 incurring unnecessary finance charges and in compliance with *Florida Statute §218.503 (Prompt Payment Act)*, the school should promptly process payments for all invoices including those for District services.

*Management’s Response*

*Concur. The Treasurer at the time was new to the District. She was relying on the internal accounts department with the District on training and support on the roles and responsibilities of the position. Timber Trace has since hired an experienced treasurer.*

### 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 Sheet* for March 2, 2022, 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 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 are never allowed to depart without obtaining an adult signature. As such, it is more likely the afterschool staff member marked the student present when they were not on campus for the program. A review of policy was provided to the staff member and District protocols will be followed moving forward. New Leadership has been hired for the Aftercare program to ensure all safety and security measures are followed.*

### LEASING OF SCHOOL FACILITIES

**Finding**

The review of records for school facility leasing found that:
Timber Trace Elementary School
Management Letter
Year Ended June 30, 2022

- Lease #1001 was for the use of facilities by the lessee during February 19 and 20, 2022. However, the leasing charges of $1,114.14 was not collected until March 1, 2022; 10 days after the leasehold period began.

- The Central Office’s portion of the rental income collected from Lease #1001 was not allocated to the Utilities Account (#6-5500). Instead, the entire leasing changes were recorded in the Rental Income Account (#6-3800). As a result, the school under-transmitted the $124.60 in District 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,

- 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.”

- The Central Office’s portion of rental income should be recorded in the applicable Internal Funds accounts and transmitted to the Central Office in accordance with the District’s Approved Rate Schedule.

Management’s Response

In fact, the ArtiGras vendor did bring payment for the lease prior to the event, but the check provided was for the incorrect amount of the lease. As this is a very large annual community event, the vendor asked to bring the replacement check after the event as he could not acquire all the necessary signatures before the event started due to time constraints. Check was processed upon receipt. The first-year treasurer did not make the transmittal in error, but she is no longer in the position. District protocols will be followed moving forward.

Additional Comments.

Timber Trace has had three treasurers in as many school years during a pandemic. While the school strives to meet and exceed District expectations, we struggled with two treasurers that were not able to learn the entire position in the short period of time they were on campus. At this time, we are very pleased to have a seasoned treasurer in place that will continue to guide and support our purchasing and financial protocols.
U.B. Kinsey/Palmview Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  800 11th Street  
West Palm Beach, FL 33401

Principal:  
Fiscal Year 2022: Adrienne Howard / Alexander Bembry  
During Audit: Alexander Bembry

Treasurer:  
Fiscal Year 2022: Lashawna Campbell  
During Audit: Lashawna Campbell

Afterschool Site Director:  
Fiscal Year 2022: Cynthia Stubbs-Randell  
During Audit: Cynthia Stubbs-Randell

### Cash and Investments

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<td>Ending Balances</td>
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</table>

Elementary Schools
DEPOSIT OF MONIES

Finding

The review of the money collection process and sample Monies Collected Reports (MCRs) found that the school’s FY22 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

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 FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- $135 in sales revenue for the Band Domino’s Pizza Cards Sales was deposited into the Internal Funds (Account #2-1000.02). However, the Sales Item Inventory Report was not completed with all the pertinent information, such as the quantity of cards purchased and sold. Because of incomplete documentation we were unable to verify the revenue for Pizza Cards Sales.

- The sponsors of the following three fundraisers did not complete the required Annual eLearning Fundraiser Training Course prior to initiating the fundraiser activities:

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<th>Fundraiser Activity</th>
<th>Account Number</th>
<th>Activity Began</th>
<th>Training Completed</th>
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<td>Band Domino’s Pizza Cards Sales</td>
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<td>#5-1700.01</td>
<td>2/16/2022</td>
<td>Did not complete</td>
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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 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. Significant discrepancy between the estimated revenue and actual revenue 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.*

**DOCUMENTATION FOR DISBURSEMENTS**

**Finding**

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

- Three disbursements did not have adequate supporting documentation for the expenses:
  - Disbursement #6924 (for $1,425) for payment of a charter bus service was supported by a price quote from the vendor, instead of an invoice.
  - Disbursement #6973 (for $665.33) for the purchase of school T-shirts was supported by a price quote, instead of an invoice.
  - Disbursement #6986 (for $1,872) was supported by a Reservation Form with handwritten amounts, instead of an invoice or paid receipt.

- Disbursement #6948 (for $250) was a payment to a consultant for strings instruction that did not have the Principal’s approved Check Requisition.

- Disbursements #6962 (for $300) was for payment to a photographer for school picture events that did not have the required School District Consultant Agreement (PBSD 1420).

**Recommendation**

Disbursement procedures should be administered in accordance with the *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 check should be supported by a Check Requisition approved by the Principal. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

- 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
U.B. Kinsey/Palmview Elementary School
Management Letter
Year Ended June 30, 2022

*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.

**Management’s Response**

*Concur.*

**AFTERSCHOOL PROGRAM**

**Finding**

The review of Afterschool Program records found that 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 sampled student accounts was understated by $366.

**Recommendation**

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 receivable records.

**Management’s Response**

*Concur.*

**PRENUMBERED DOCUMENTS**

**Finding**

The review of controls in prenumbered documents found that:

- The school did not complete the required monthly inventory-check for *School Checks*.

- Although the school maintained a *Prenumbered Document Inventory Register (PBSD 0160)* for *Drop-safe Logs*, the document custodian did not complete the *Inventory Verified and Initialed by*” column indicating that inventory verifications of *Drop-safe Logs* 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.*
Verde K-8 School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022  

Address:  6590 Verde Trail  
Boca Raton, FL 33433  

Principal:  
Fiscal Year 2022: Seth Moldovan  
During Audit: Linden Codling  

Treasurer:  
Fiscal Year 2022: Rhym Fradj  
During Audit: Rhym Fradj  

Afterschool Site Director:  
Fiscal Year 2022: Marie Schonger  
During Audit: Antoinette Ferrara  

<table>
<thead>
<tr>
<th>Cash and Investments</th>
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<th></th>
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<td>Receipts</td>
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$ 102,725.87
Verde K-8 School  
Management Letter  
Year Ended June 30, 2022

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Two disbursements totaling $3,548.75 (#15553 for $2,108.75 and #15667 for $1,440.00), each exceeded the $1,000 threshold for Purchase Order but did not have the required Purchase Orders.

- Disbursement #15493 (for $25.00) was a reimbursement to a staff for the purchase of a gift card for a student-helper volunteer. However, there was no documentation of recipients of the gift cards.

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.

- Bulletin #P-14974-COO/P/AS for gift cards states “Schools must maintain documentation of all recipients of gift cards.

Management’s Response

Concur. Was not aware that we needed PO for Admin Courtesy for teachers’ lunch. Will provide PO in the future. Forgot to add documentation for student gift cards, will do in the future.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the required Fundraising Application/Recap Form (PBSD 1053) for the Spring Book Fair Sales (Account #5-1700.04) was not prepared.

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.
Verde K-8 School  
Management Letter  
Year Ended June 30, 2022  

Management’s Response  

Concur. Fundraising documentation was not provided to me by the sponsor. Will remind sponsor to do so in the future.  

AFTERSCHOOL PROGRAMS  

Finding  

The review of Afterschool Program records found that the parent/guardian for one student signed the Parent Sign Out Sheet on January 12, 2022. However, the Attendance Sheet showed the student was absent 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 welfare and health of students, attendance and sign-out documentation should be accurate.  

Management’s Response  

Concur. Administration mistake we will take care that it will not happen in the future.
## Village Academy

### Internal Fund Accounts

**Combining Statement of Changes in Cash and Investments – Cash Basis**

**Year Ended June 30, 2022**

Address: 400 SW 12th Avenue  
Delray Beach, FL 33444

Principal:  
Fiscal Year 2022: Latoya Dixon  
During Audit: Latoya Dixon

Treasurer:  
Fiscal Year 2022: Dawne Girtman  
During Audit: Dawne Girtman

### Cash and Investments

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</table>

|           | $ 68,954.99 | $ 61,199.70 | $ 81,045.19 | $ 5,553.85 | $ 5,553.85 | $ 49,109.50 |

Total: $ 68,954.99

Ending Balances: $ 49,109.50
Village Academy  
Management Letter  
Year Ended June 30, 2022

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, $154.50 collected and recorded on two MCRs (#848-1 and #848-2) was not processed and deposited into the bank by the school treasurer until six to eight 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. The principal will monitor entries by following up with the bookkeeper to ensure deposits are prepared and deposited to the bank within five working days after collections.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the required Sales Item Inventory Report and the Actual Sales (Recap) information on the Fundraiser Application/Recap Form (PBSD 1053) for the Yearbook Sales (Account #4-6390.00) were not completed by 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 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 that fundraising activities are consistent with the School Board Mission, the Actual Sales (Recap) information on the Fundraiser Application/Recap Form (PBSD 1053) should be completed and verified by the school treasurer after the fundraising has ended.
Management’s Response

Concur. The principal will follow up with the bookkeeper and with each sponsor of the fundraiser by hosting one on one meetings to ensure proper documents are submitted and completed.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card purchases found that the $1,139.04 yearbook invoice was paid by two P-Card transactions ($1,000 and $139.04) on May 7, 2022. Splitting a purchase that exceeded the $1,000 limit into multiple purchases is disallowed by the Purchasing Card Procedures.

Recommendation

Disbursements should be 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 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.

Management’s Response

Concur. The principal and the bookkeeper will continue with the outlined procedures and protocols in accordance with internal accounts guidelines. Follow up training will be held with all sponsors.

Additional Comments

Follow up training will be held with all sponsors and individuals who collect funds. The principal will also schedule one on one meetings with staff who carried out financial responsibilities. Additional reminders and trainings/guides will be provided and reviewed with staff.
Washington Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  1709 West 30th Street  
Riviera Beach, FL 33404

Principal:  
Fiscal Year 2022: Vernicka Murray  
During Audit: Vernicka Murray

Treasurer:  
Fiscal Year 2022: Lanisha Johnson / Lisa Martin / Edward Hollis  
During Audit: Edward Hollis / Alexandra Curry

### Cash and Investments

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<th>Checking</th>
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<td><strong>Disbursements</strong></td>
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<td><strong>$ 17,227.53</strong></td>
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DOCUMETNATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The sponsors for the Blowpops-Candygram Fundraiser (Account #7-0100.01), Shirt Sales (Account #7-0100.02) and Prom (Account #7-0100.04) did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2022.

- Fundraising documentation was not prepared and retained for two fundraisers: (1) Reading for Education, and (2) POP4. Reading for Education was not on the District’s approved list of fundraisers. Moreover, the proceeds from the POP4 fundraiser totaling $340 were deposited into the Administrative Courtesy Account (#6-0200.00), instead of the General Activities Account (#7-0100.00).

- Tickets were sold for the 5th Grade Prom (Account #7-0100.04). The prom had a total ticket sales revenue of $800. However, a Ticket Sellers Report was not maintained for this ticket selling event. In addition, the Actual Sales (Recap) section of the Fundraising Application / Recap Form (PBSD 1053) was not completed after the fundraiser had concluded.

- The Field Day T-shirt Sales (Account #7-0100.02) had a total sales revenue of $2,058, which was deposited into the Internal Funds during March 8 through 30, 2022. However, based on the school’s purchasing records and the Sales Item Inventory Report, this fundraiser should have generated a total estimated revenue of $2,930. As a result, $872 in estimated revenue was unaccounted for.

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<td>T-shirts Adult</td>
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<tr>
<td>Total</td>
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</table>

(1) Based on FY22 Sales Item Inventory Report.
(2) Based on purchasing records on March 8, 2022.

Recommendation

Fundraisers should be administered in accordance with School Board Policy 2.16 and elated District guidelines. Specifically,
Washington Elementary School
Management Letter
Year Ended June 30, 2022

- 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.

- After the fundraiser is over, the treasurer should review the Actual Sales (Recap) information on the Fundraising Application/Recap Form (PBSD 1053) to verify the accuracy and completeness of the sales activities. Accurate purchase and sale information should assist staff in planning for similar fundraisers in the future.

- Internal Accounts Manual, Chapter 26, requires that “Prenumbered tickets must be used to account for admissions to campus events if the anticipated revenues at the event are expected to exceed $500 at the elementary level or $1,000 at the secondary level.” Moreover, a Ticket Sellers Report should be prepared in order for staff to reconcile revenues with the number of tickets sold.

- To ensure proper fiscal accountability, a Sales Item Inventory Report should be maintained so that staff can reconcile sales revenues and account for items purchased, given away, or remained in inventory. All significant discrepancies between the estimated revenue and actual receipt should be reviewed and resolved accordingly.

Management’s Response

Concur. Fundraiser sponsors listed above have either been terminated or moved to another department they all received a written directive before their termination or transition. New treasurer have received training and sponsors have been notified that they must take the training online before they can start collecting funds.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursements #12124 (for $405) and #12128 (for $150) did not have any supporting documentation for the expenses. Moreover, Disbursement #12124 (for $1,500) did not have the Principal’s approved Check Requisitions.

- Eight P-Card transactions (totaling $625) did not have adequate supporting documentation for the expense. Seven transactions (totaling $548.65) did not have any invoices or receipts; and the other $76.35 purchase was supported by a credit card receipt that did not have the details of the items purchased.
Washington Elementary School
Management Letter
Year Ended June 30, 2022

- Disbursement #12117 (for $1,118.00) exceeded the $1,000 threshold for Purchase Order but did not have the required Purchase Order. A Principal’s preapproved Purchase Order is required for all purchases in excess of $1,000.

- Disbursement #12118 (for 1,393) was paid to a vendor for rental of party equipment for field day. However, the engagement of this consultant did not have a School District Consultant Agreement (PBSD 1420). In addition, the required Check Requisition was not prepared for this disbursement.

- Disbursement #12116 (for $2,091.50) was paid based on an estimate and not a final invoice. In addition, there was a math error in the vendor’s computation of the total estimated price. The sum of the individual items listed in the estimate was $1,721, while the vendor’s total estimated amount was $2,091.50, resulting in an apparent overbilling and subsequent overpayment of $370.50 by the school.

- Seven P-Card transactions (totaling $917.66) were for the purchase of food items. However, no documentation was maintained indicating the business purposes of the food purchases.

- Six P-Card transactions (totaling $470.74) included payment of $21.54 in sales tax.

- Disbursement #12122 (for 426.35) for payments for SAC refreshments was incorrectly funded by the Aftercare Registration (SACC) Account.

**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 check should be supported by the Principal’s approved Check Requisition. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

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

- All consultant engagements require a School District Consultant Agreement (PBSD 1420). Section 10 of the PBSD 1420 requires consultants, who are permitted on school grounds when students are present, or who may have direct contact with any student of the District, be fingerprinted and submitted to a Level 2 background screening by the Florida Department of Law Enforcement (FDLE) and the Federal Bureau of Investigation (FBI) in accordance with the Jessica Lunsford Act (Florida Statutes §1012.465).

- The school should research to determine if the total purchases under disbursement #12116 (for $2,091.50) were accurate and appropriate. Any overpayment should be recouped from the vendor.
Washington Elementary School
Management Letter
Year Ended June 30, 2022

- 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.

- The School District is a sales tax-exempt government entity; it should not pay sales tax for qualified purchases.

- Expenditures should be funded by the appropriate funding sources, in accordance with the District’s guidelines.

Management’s Response

Concur. The treasurer, admin assistant, fundraiser sponsor, and SSCC have either been terminated or transitioned to another school. They all received Written Directives before they left. Moving forward all p-card holders, fundraisers, and new treasurer will receive the appropriate training.
Waters Edge Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 21601 Shorewind Drive
Boca Raton, FL 33428

Principal:
Fiscal Year 2022: Juliann Walker
During Audit: Christopher Schroeder

Treasurer:
Fiscal Year 2022: Eileen Cuffari
During Audit: Eileen Cuffari

Afterschool Site Director:
Fiscal Year 2022: Patricia Mula
During Audit: Patricia Mula

Cash and Investments

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<td><strong>$ 73,269.62</strong></td>
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Waters Edge Elementary School
Management Letter
Year Ended June 30, 2022

The audit revealed no material instances of noncompliance.
Wellington Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 13000 Paddock Drive
Wellington, FL 33414

Principal:
Fiscal Year 2022: Maria Vaughan
During Audit: Maria Vaughan

Treasurer:
Fiscal Year 2022: Laurie Maglocco
During Audit: Blanca Lewis

Afterschool Site Director:
Fiscal Year 2022: Nicole Ankeney
During Audit: Nicole Ankeney

### Cash and Investments

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<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
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<td>Athletics</td>
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<td><strong>$ 33,266.70</strong></td>
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$ 91,566.56
Wellington Elementary School
Management Letter
Year Ended June 30, 2022

DEPOSIT OF MONIES

Finding

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

- Collections were not always deposited into the drop-safe in a timely manner. For example, a total of $1,350 collected through MCR #944-15 was retained by the sponsor for six days before putting the money into the drop-safe for deposit.

- One collection for $842 recorded on DSL#50-11845 was returned to the sponsor for correction on September 30, 2021. However, the funds were held by the sponsor for four working days before the money was put back into the Drop-Safe for deposit on October 6, 2021.

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. Faculty and staff will receive a copy of bulletin #P-14051-S/CFO and a reminder of DOE rules and school district policies regarding depositing monies daily.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the Sales Item Inventory Report for The Yearbook Fundraiser (Account #7-0100.01) 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.
Wellington Elementary School
Management Letter
Year Ended June 30, 2022

Management’s Response

Concur. All sponsors will receive a reminder that prior to starting any fundraisers, they must be approved by the principal. Faculty will receive a copy of the fundraising procedures in an email that will be discussed and explained during an upcoming meeting.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- The Purchase Orders for two disbursements totaling $5,010.65 (#19019 for $1,661 and #19020 for $3,349.65) were not approved by the Principal until 64 and 111 days respectively after the invoice date. In addition, the Purchase Order for disbursement #19106 (for $2,225.49) did not have the Principal’s approval date.

- Disbursement #19133 (for $1,250) was for payment to a consultant for stage set design and painting for the drama department. However, the School District Consultant Agreement was not approved by the Principal.

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.

- To protect the safety of students, prior to a consultant pertaining services at the school, the school should ensure that (1) the School District Consultant Agreement (PBSD 1420) has been properly executed, and (2) the consultant’s background screening has been completed and cleared as required by Section 10 of the PBSD 1420 the Agreement and Jessica Lunsford Act (Florida Statutes §1012.465).

Management’s Response

Concur. The P-Card holder will be reminded that all Internal Funds Purchase Orders for purchases in excess of $1,000 require preapproval of the principal. In addition, prior to allowing any outside consultants the confidential secretary will review all packets to ensure all necessary paperwork is included. The assistant principal will review this matter with appropriate personnel.

Additional Comments: The issues addressed in this report will be corrected by January 3, 2023.
West Gate Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022  

Address: 1545 Loxahatchee Drive  
West Palm Beach, FL 33409  

Principal:  
Fiscal Year 2022: Patricia Ordonez-Feliciano  
During Audit: Claudia Mejias  

Treasurer:  
Fiscal Year 2022: Yolanda Barreuto  
During Audit: Yolanda Barreuto  

Afterschool Site Director: Brian Perez  
Fiscal Year 2022: Brian Perez  

### Cash and Investments  

<table>
<thead>
<tr>
<th>Category</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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</table>

| Total        | $ 21,162.53         | $ 45,647.61 | $ 44,451.20 | $ 2,489.29 | $ 2,489.29 | $ 22,358.94 |
West Gate Elementary School
Management Letter
Year Ended June 30, 2022

The audit revealed no material instances of noncompliance.
West Riviera Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 1057 West 6th Street  
Riviera Beach, FL 33404

Principal:  
Fiscal Year 2022: Alisha McKnight  
During Audit: Alisha McKnight

Treasurer:  
Fiscal Year 2022: Debra Singleton  
During Audit: Leontye Mann

### Cash and Investments

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<tr>
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<td>$ 12,404.41</td>
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<th>Transfers Out</th>
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<td>$0.00</td>
<td>$0.00</td>
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<td>0.00</td>
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<td>$ 4,302.55</td>
<td>$ 12,404.41</td>
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</table>
West Riviera Elementary School  
Management Letter  
Year Ended June 30, 2022

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of sample fundraiser records revealed that the sponsor for the Safety Patrol Chocolate Sales (Account #6-4000.00) and Selling Lollipops (Account #3-3500.03) did not complete the Sales Item Inventory Reports. In addition, the financials for the Chocolate Sales were recorded in the Safety Patrol’s primary account (#6-4000.00), instead of a decimalized account for the sales.

Recommendation

Fundraisers should be administered in accordance with School Board Policy 2.16 and the 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.

- 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. Recommendations made will be followed moving forward.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #8991 (for $601.94) was for the payment of 5th Grade T-shirts that did not have supporting documentation for the expenses. In addition, the Check Requisition was not signed by the sponsor to confirm the receipt of the related goods.

- Disbursement #8993 (for $88) was a refund to a student who did not attend the trip to Universal Orlando. There was no supporting documentation for the original payment made by the student.

- In April 2022, there were nine P-Card transactions (for $1,357.52) that included sales tax totaling $88.84 for tax-exempt qualified 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 that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized invoices and receipts. In addition, *Check Requisitions* should be properly completed and signed by the activity sponsors to confirm the receipts of related goods and services. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

- 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 entity; it should not pay sales tax for qualified purchases.

*Management’s Response*

*Concur. Recommendations made will be followed moving forward.*

**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*. Moreover, the Assistant Principal was the assigned custodian for the *School Checks* although the Assistant Principal is also assigned as the alternate check signer.

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. Administrative Assistant is now the alternate check signer.*
# Westward Elementary School
## Internal Fund Accounts
### Combining Statement of Changes in Cash and Investments – Cash Basis
#### Year Ended June 30, 2022

Address: 1101 Golf Avenue  
West Palm Beach, FL 33401

Principal:  
Fiscal Year 2022: Bobbie Brooks  
During Audit: Bobbie Brooks

Treasurer:  
Fiscal Year 2022: Venecia Charles  
During Audit: Deija Haliburton

Afterschool Site Director:  
Fiscal Year 2022: Zipporah Morris  
During Audit: Allison Morris

## Cash and Investments

<table>
<thead>
<tr>
<th>Cash and Investments</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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<tbody>
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<td>$0.00</td>
<td>$0.00</td>
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<tr>
<td>Music</td>
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Westward Elementary School
Management Letter
Year Ended June 30, 2022

Finding

The review of fundraiser documentation revealed that the *Sales Item Inventory Report* for the Wooden Roses Sales (Account #6-3300.03) 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, 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

*Concur. Yes, we went through 3 bookkeepers in one year and some items fell through in the transition. The new bookkeeper has been training in the fundraising procedures and will monitor the compliance for the review and approval by the Principal.*
Whispering Pines Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 9090 Spanish Isles Boulevard  
Boca Raton, FL 33496

Principal:  
Fiscal Year 2022: Barbara Riemer  
During Audit: Barbara Riemer

Treasurer:  
Fiscal Year 2022: Diana Kimsal  
During Audit: Diana Kimsal

Afterschool Site Director:  
Fiscal Year 2022: Lorraine Conover  
During Audit: Matthew Bennet

### Cash and Investments

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<td>6,958.26</td>
<td>16,035.15</td>
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$80,901.30 $461,810.51 $458,053.05 $35,655.92 $35,655.92 $84,658.76
Whispering Pines Elementary School  
Management Letter  
Year Ended June 30, 2022

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements found that three disbursements (#9879 for $1,325.00, #9915 for $2,778.26, and #9948 for $1,509.82) each exceeded the $1,000 threshold for *Purchase Order* but did not have the required *Purchase Orders*. 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. My Bookkeeper will renew the procedures in the manual to ensure that we are in compliance with all purchasing card procedures.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that:

- *Lease Agreements* were not always properly executed with all the signatures in a timely manner. *Agreement* #1009 was not signed by the lessee until one day after the start of the lease; and *Agreement* #1018 was not signed by the lessee and not approved by the Principal until 16 days after the leasehold period had begun.

- Leasing charges were not always collected prior to the use of facilities by the lessees. *Agreement* #1018 was for the use of facilities by the lessee during November 1 through December 20, 2021. The leasing charges were paid in two installments; however, the first payment was not collected until November 4, 2021, or three days after the lessee began using the facilities.

Recommendation

- To protect the best interest of the School District, all *Lease Agreements* should be executed with all the required signatures 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. My administrative assistant, who is the leasing contact and my bookkeeper will ensure that all the lease agreements will have the proper signatures prior to the use of the facilities; and that all charges are paid at least 48 hours prior.
Wynnebrook Elementary School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 1167 Drexel Road  
West Palm Beach, FL 33417

Principal:  
Fiscal Year 2022: Suzanne Berry  
During Audit: Suzanne Berry

Treasurer:  
Fiscal Year 2022: Claire Salado  
During Audit: Claire Salado

Afterschool Site Director:  
Fiscal Year 2022: Adam Laing  
During Audit: Adam Laing

### Cash and Investments

<table>
<thead>
<tr>
<th>Category</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
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<tbody>
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<td>1,189.82</td>
<td>4,087.73</td>
<td>0.00</td>
<td>0.00</td>
<td>( 470.14)</td>
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</table>

**Total:**  
$ 31,681.78 $ 257,761.05 $ 257,945.65 $ 6,120.21 $ 6,120.21 $ 31,497.18
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, $1,997.12 of the $6,495.80 collected through five MCRs (#s 1253-2, 1287-3, 1287-4, 1215-1, and 1208-4) were retained by the sponsors for one to three 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,

- 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. Met with the aftercare director and reviewed the process of documenting and depositing moneys collected. Also have aftercare assistant director/office personnel verify.*

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of documentation for fundraisers revealed that financial activities for the Jump Rope for Heart fundraiser were recorded in the main account (Account #7-0100.00) rather than the decimalized account (Account #7-0100.01) designated for the event.
Wynnebrook Elementary School
Management Letter
Year Ended June 30, 2022

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. Met with the teacher completing the fundraiser to ensure the proper account number is listed. Spoke with the Treasurer to verify.

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.

- The Child Custody Section (Questions A-D) of the Registration Form for 17 sample students was not completed with any of the required information.

- 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 one account was overstated by $57.60.

- As of June 30, 2022, the Afterschool Program had an accounts receivable balance of $4,587.96 from 76 parent accounts. Moreover, $3,935.38 (or 86%) of the balance was from accounts marked inactive, some dating back as early as 2016.

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. Students should only be released to authorized persons, and signature of the authorized person must be obtained before the student is released.
Wynnebrook Elementary School
Management Letter
Year Ended June 30, 2022

- 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, 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. Reviewed better bookkeeping procedures with the aftercare director and assistant aftercare director. Also initiated monthly meeting in review.*
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Middle Schools
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Middle Schools

Eagles Landing Middle

Emerald Cove Middle

Howell L. Watkins Middle

Independence Middle

Jeaga Middle
1

Conniston Middle

Crestwood Middle

Don Estridge High Tech Middle

√

2

Bak Middle School of the Arts

Bear Lakes Middle

Boca Raton Middle

Carver Middle

Congress Middle

√

13
14
15

Timecard Not Signed-off By Supervisor
Payroll Did Not Match With Employee
Timecard

17
18
19

√
√
√
√
√
√
√
√

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25
26
27
28
29
30
31

√

√

√
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√

√

√
√

√
√

Christa McAuliffe Middle

√

√
√
√

√
√
√
√

√
√
√

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
Maintianed
Inadequate Proof of Insurance
Fees Collected After Use

32a
33
34

√

35
37
38

√
√
√
√

√
√
√

Field Trips Not/ or 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

Leases

Fundraisers Not Adequately
Documented

Bank Reconciliation Not Completed
Timely
Adjustments To Records Not Properly
Approved/Documented

32

Staff Performing Incompatible Duties

24a

Collections Retunred/Deleted Without
Acknowledgement from Sponsor

Receipts

Monies and School Checks Not
Adequately Safeguarded

24

Undercharged Rental

23a

Monies Not Deposited Timely

Disbursements

Leasing Fee Collections Incorrectly
Distributed

23

Access to Drop Safe

22

Drop Safe Log Not Used Completely

21

Purchases From School Employee

20

Disbursement Funded By Incorrect
Account

19a

P-Card Related Findings

Community School / Summer Camp / Safe School
Programs

Disbursement Not Properly Approved

Inadequate Support for Disbursement

16

Program Deficit and/or High Staffing
Level
Wages/Stipdends Paid From Internal
Funds

Staff Incurred Excessive Hours

11

Missing Timecard

5

Timecard Not Signed By Employee

Fees Not Timely Transmitted to Central
Office
Fees / Registration Not Properly
Collected
Student Registration and Attendance
Records Missing

Middle Schools
Middle Schools
Summary of Audit Findings
FY 2022 Internal Funds Audits
Other
39
40

√

41
42

√
√

Number of
Findings

2
3
4

9
2
0
4
6
3
1
4
3
0
6

341


## Summary of Audit Findings

### FY 2022 Internal Funds Audits

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<tr>
<th>Middle Schools</th>
<th>Community School</th>
<th>Summer Camp / Safe School Programs</th>
<th>Disbursements</th>
<th>Receipts</th>
<th>Leases</th>
<th>Other</th>
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<tr>
<td>Payroll Did Not Match With Employee Timecards</td>
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<td>Staff Incurred Excessive Hours</td>
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<td>Program Did Not Achieve High Staffing Level</td>
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<td>Disbursement Funded By Incorrect Account</td>
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<td>Money Not Deposited Timely</td>
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<td>Collections Refused/Deleted Without Acknowledgement From Sponsor</td>
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<td>Rates Collected After Use</td>
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<td>Leasing Fee Collected Incorrectly Distributed</td>
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<td>Mailroom and School Checks Not Adequately Safeguarded</td>
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<td>Staff Performing Incompatible Duties</td>
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## Bak Middle School of the Arts
### Internal Fund Accounts
#### Combining Statement of Changes in Cash and Investments – Cash Basis
#### Year Ended June 30, 2022

**Address:**
1725 Echo Lake Drive  
West Palm Beach, FL 33407

**Principal:**  
**Fiscal Year 2022:** Sally Rozanski  
**During Audit:** Sally Rozanski

**Treasurer:**  
**Fiscal Year 2022:** Michelle Bauer  
**During Audit:** Michelle Bauer

### Cash and Investments

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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</thead>
<tbody>
<tr>
<td><strong>Athletics</strong></td>
<td>$ 34,486.30</td>
<td>$ 12,655.00</td>
<td>$ 13,199.15</td>
<td>$ 3,927.40</td>
<td>$ 3,927.40</td>
<td>$ 33,942.15</td>
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<tr>
<td><strong>Music</strong></td>
<td>108,533.45</td>
<td>148,005.65</td>
<td>117,202.95</td>
<td>56,864.14</td>
<td>56,744.14</td>
<td>139,456.15</td>
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<tr>
<td><strong>Classes</strong></td>
<td>6,642.10</td>
<td>13,147.00</td>
<td>12,911.79</td>
<td>235.21</td>
<td>235.21</td>
<td>6,877.31</td>
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<tr>
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<td>52,925.91</td>
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<td>17,918.55</td>
<td>8,255.01</td>
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<td>104,305.63</td>
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<td>$ 178,137.93</td>
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</table>

**Checking**: $ 595,622.54  
**Investments**: $ 595,622.54
Bak Middle School of the Arts  
Management Letter  
Year Ended June 30, 2022

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- The August 22, 2021 School District Consultant Agreement was for hiring a band consultant for a maximum sum of $5,000. However, the school paid this consultant a total of $5,275 during the year, which exceeded the $5,000 total contract amount by $275.

- Two December 10, 2021 P-card purchases totaling $1,462.64 ($573.69 and $888.95) were supported by price quotes instead of the original invoices.

- A December 15, 2021 P-card purchase for $1,283.94, which exceeded the $1,000 per vendor per day limit did not have the prior approval from Purchasing.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24), Consulting Agreements (Purchasing Manual Chapter 13)*, and related District guidelines. Specifically:

- Payments to consultants should be made in accordance with agreements. An amendment to the contract must be created if additional funds, time, and/or services are required beyond the contract amount. Consultant Agreement contracts over $5,000 requires signatures of the Consultant, Principal/District Director and Regional/Assistant Superintendent.

- To ensure proper fiscal accountability, the purposes and justifications should be documented for all expenditures. P-Card purchases in excess of $1,000 require prior approval of Purchasing.

Management’s Response

Concur. The previous bookkeeper was the person who was involved in the three findings. In regards to the P-Card findings, she was not present to provide possible documentation (if she did indeed have it). The current bookkeeper was not involved in any of the findings (began in January of 2022). We have reviewed the findings with the auditor and will take measures to ensure procedures are followed.
Bear Lakes Middle School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 3505 Shenandoah Boulevard  
West Palm Beach, FL 33409

Principal:  
Fiscal Year 2022: Kirk Howell  
During Audit: Kirk Howell

Treasurer:  
Fiscal Year 2022: Sandra Garcia  
During Audit: Sandra Garcia

Cash and Investments

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
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<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
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<tbody>
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<td>Athletics</td>
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<td>$ 290.00</td>
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$ 24,202.42
DEPOSIT OF MONIES

Finding

The review of sample Monies Collected Reports (MCRs) and money collection process at the school found that monies collected were not always deposited into the drop-safe in a timely manner. For example, $279 collected through MCR #976-2 was retained by the sponsor for four 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, 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. The sponsor is no longer employed by the School District. The new Athletic Director has been trained.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- The school did not always process payments for purchases in a timely manner. For example, a February 26, 2020 invoice (for $69.30) was not processed for payment until October 4, 2021 (21 months later) through Disbursement #12382.

- Three disbursements (#12430, #12448, and #12449, totaling $225) were for payment to referees for officiating at various athletic events. However, two of them (#12448 and #12449) did not have the Athletic Game Payment to Officials Reports indicating the date, sport, and name of the home school and visiting team school; and the Report for #12430 was not completed with any of the pertinent information.

Recommendation

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

Specifically:
Bear Lakes Middle School  
Management Letter  
Year Ended June 30, 2022 

- 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.

- To ensure proper fiscal accountability, the purposes and justifications should be documented for all expenditures.

Management’s Response

Concur. Documentation was submitted for #12382 to the previous treasurer who changed schools before paying the bill. School are no longer responsible for paying referees.
Boca Raton Middle School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 1251 N.W. 8th Street  
Boca Raton, FL 33486

Principal:
Fiscal Year 2022: Lisa Lee  
During Audit: Lisa Lee

Treasurer:
Fiscal Year 2022: Jeannine Balbier  
During Audit: Maribel Angeles

Community School Director:
Fiscal Year 2022: David Lawrie  
During Audit: David Lawrie

### Cash and Investments

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>Athletics</td>
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<td>$11,764.62</td>
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<td>$58.44</td>
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<td>6,434.12</td>
<td>6,629.16</td>
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<td>8,763.96</td>
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<td>Clubs</td>
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<td>13,548.53</td>
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<td><strong>Total</strong></td>
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<td><strong>$205,694.41</strong></td>
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<td><strong>$79,249.99</strong></td>
<td><strong>$79,249.99</strong></td>
<td><strong>$190,637.43</strong></td>
</tr>
</tbody>
</table>

Checking: $190,637.43
Investments: $190,637.43

**Total:** $190,637.43
DEPOSIT OF MONIES

Finding

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

- The Drop-safe Logs were not always completed with the required information. Specifically:
  - Drop-safe Log page #21-11119 was recorded with 13 collections totaling $2,558.10. However, Section 2 of this page was signed only by the school treasurer without a witness when the collections were removed from the safe for processing by the school treasurer.
  - Drop-safe Log page #21-1114 was recorded with two collections totaling $580. However, Section 3 of this page was not signed by an independent staff verifier to confirm that the collections had been recorded in the General Ledger by the school treasurer.

- MCRs were not always completed with all the required information. Missing information included the check numbers and the dates for the collections.

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.

- 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. A meeting occurred with responsible staff who complete and are accountable for the drop safe log to reiterate the procedures of jointly completing section two, as well as a “back up plan” for staff who are absent. Also, included in the 4/1/23 faculty meeting agenda are notes for all staff for a review of proper accountability and completion of MCRs.
Boca Raton Middle School
Management Letter
Year Ended June 30, 2022

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #18508 was for payment of two invoices totaling for $3,678. However, the Purchase Order for one of the invoices ($2,803) that exceeded the $1,000 threshold was not approved by the Principal until 21 days after the invoice date.

- The Purchase Orders for Disbursements #18672 (for $1,030.65) and #18741 (for $1,055.70) were not approved by the Principal until four to nine 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. Principal held special meeting with athletics and PE teachers who regularly order. Procedures and protocols were reviewed regarding ordering PE/athletic t-shirts only after approval from the principal and getting proper paperwork/quotes from the vendor as per the procedures manual Ch. 24.

PRENUMBERED DOCUMENTS

Finding

The review of controls in prenumbered documents found that the school did not perform the required monthly inventory-check of School Checks during the year.

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. A detailed conversation and procedures on monthly check inventory was shared with the check inventory custodian as the schools prior person left mid-year and new person was assigned.
# Carver Middle School Internal Fund Accounts

## Combining Statement of Changes in Cash and Investments – Cash Basis

**Year Ended June 30, 2022**

**Address:**
101 Barwick Road  
Delray Beach, FL 33445

**Principal:**
- **Fiscal Year 2022:** Shannon Grice  
- **During Audit:** Shannon Grice

**Treasurer:**
- **Fiscal Year 2022:** Angela Walker-Delia / Candace Tookes  
- **During Audit:** Candace Tookes

## Cash and Investments

<table>
<thead>
<tr>
<th>Category</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
</tr>
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<tbody>
<tr>
<td>Athletics</td>
<td>$ 6,196.64</td>
<td>$ 11,391.80</td>
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<td>$ 2,690.75</td>
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<td>286.82</td>
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<td>246.15</td>
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<td>3,397.30</td>
<td>1,775.92</td>
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</table>

**Total:**  
- **Checking:** $ 40,729.09  
- **Investments:** $ 43,779.02  
- **Total:** $ 43,779.02
Carver Middle School  
Management Letter  
Year Ended June 30, 2022  

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, five MCR’s totaling $1,473.05 (MCRs #841-3 for $374.88, #842-3 for $67.25, #844-6 for $281.16, #850-2 for $374.88, and #854-3 for $374.88) did not identify the payments as checks on the MCRs.

- Some sponsors did not attach 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.

- Monies collected were not always deposited into the drop-safe in a timely manner. For example, $170 collected through two MCRs (#844-2 for $70, and #854-6 for $100) were retained by the sponsors for three to 19 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,

- 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...”

- 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. At the end of each quarter, confidential administrative assistant will collect based on report printed by treasurer.
DOCUMENTATION FOR FUNDRAISERS

Finding

The Sales Item Inventory Report (SIIR) for the Black History T-shirt Sale (Account #7-0100.02) was not completed with accurate information for total sales revenues, and the quantities of items purchased and sold. The inventory count performed during the audit revealed two T-shirts, with a value of $40, were unaccounted for. Moreover, the sponsor did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2022.

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 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. Before Principal signs off on fundraising form – confirm with treasurer she has printed copies of certificates from trainings on hand.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #13569 (for $350) did not have an invoice or receipt supporting the expense.

- Two disbursements (#13482 for $2,982, and #13588 for $1,257) were inadequately supported by the vendors’ quotes instead of paid invoices or receipts.

- The Purchase Orders for three Disbursements totaling $5,108.20 (#13571 for $2,709, #13480 for $1,199.20, and #13580 for $1,200) were not approved by the Principal before the purchases were made, with delays ranging from 28 to 393 days after the purchases took place.
Carver Middle School  
Management Letter  
Year Ended June 30, 2022

- Two disbursements (#13488 for $4,180.83, and #13570 for $2,888.15) that exceeded the $1,000 Purchase Order threshold but did not have the required Purchase Orders. Moreover, Disbursement #13488 was supported by a “Quotation” instead of an invoice or paid receipt.

- Disbursement #13540 (for $3,214.89) was for a reimbursement to an employee for payment for the 2022 FBLA competition held in Orlando. This reimbursement included $86.61 in fundraising expenses, but did not have supporting documentation for the fundraising expenses. In addition, the accompanying Field Trip/Activity Planning Report and Approval Request (PBSD 1894) form was not approved by the Regional Superintendent.

Recommendation

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

- All expenses should be adequately documented and supported by itemized invoices and receipts. Moreover, Disbursement should be documented on a Check Requisition, approved by the Principal. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

- Purchase Order approved by the Principal is required for purchase in excess of $1,000. This will help ensure that funds are and will be available for the purchase. All purchases should be pre-approved by the Principal.

- Field trips should be conducted in accordance with School Board Policy 2.40 and related District guidelines. Specifically, per School Board Policy 2.40, “groups planning a trip that will take the group beyond the boundaries of Palm Beach County must obtain approval of the principal, and the area superintendent or designee.”

Management’s Response

Concur. Principal will check invoices are submitted monthly (not quotes). Met with individual sponsors (FBLA) field trip certificate of completion (eLearning) submitted prior to signing field trip form.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found the following:

- The school did not perform the required monthly inventory-check for the School Checks.

- 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 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) and Classroom Receipts on the Assignment Register for Official Receipts Books (PBSD 0174) to confirm the periodic inventory of the forms.

Management’s Response

Concur. Went over with Data Processor (Document Custodian) procedure (Place all booklets on document (receipt books). New DP trained end of November. [sic]

LEASING OF SCHOOL FACILITIES

Finding

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

- Lease #1004 was for the use of facilities during August 2021. As of September 30, 2022, the school had not collected the $93.72 in rentals from the lessee.

- Lease Agreement #1033 was signed by the lessee, the witness and the Principal one day 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,

- 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.” The school should collect the $93.72 leasing charges from the lessee.

- 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 be properly witnessed.

Management’s Response

Concur. Met with leasing AP regarding issues on 10/4/22.
Additional comments

Treasurer will place all teachers/staff procedures for fundraising, field trips, monies collected, cash reimbursement to a booklet for staff to access.
Christa McAuliffe Middle School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  6500 Le Chalet Boulevard  
Boynton Beach, FL 33437

Principal:  
Fiscal Year 2022: Jeff Silverman  
During Audit: Dwight Graydon

Treasurer:  
Fiscal Year 2022: Patrice Durden  
During Audit: Patrice Durden

Cash and Investments

<table>
<thead>
<tr>
<th>Category</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>Athletics</td>
<td>$ 17,612.20</td>
<td>$ 29,801.89</td>
<td>$ 25,493.95</td>
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<td>$ 12,188.39</td>
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<tr>
<td>Classes</td>
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<td>3,347.25</td>
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<tr>
<td>Clubs</td>
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<td>7,700.98</td>
<td>6,549.96</td>
<td>2,849.39</td>
<td>2,843.39</td>
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<td>6,395.89</td>
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<td><strong>Total</strong></td>
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<td><strong>$ 382,809.27</strong></td>
<td><strong>$ 360,395.90</strong></td>
<td><strong>$ 89,778.35</strong></td>
<td><strong>$ 89,778.35</strong></td>
<td><strong>$ 193,628.16</strong></td>
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</tbody>
</table>
Christa McAuliffe Middle School  
Management Letter  
Year Ended June 30, 2022  

DOCUMENTATION FOR FUNDRAISERS  

Finding  
The review of documentation for fundraisers revealed that the Sales Item Inventory Report for the Concessions (Account #1-0010.01) and Water/Snack (Account # 5-1700.05) fundraisers, were not approved by the Principal.  

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 actual sales revenue with the estimated revenue. Moreover, The Sales Item Inventory Report should be approved by the Principal to confirm the legitimacy for any items that were given-away free-of-charge, or missing.  

Management’s Response  
Concur. I will meet with the bookkeeper weekly to review all new and pending budget items and reports. This will include Sales Item Inventory Reports which will be reviewed in detail and signed by the Principal.  

DOCUMENTATION FOR DISBURSEMENTS  

Finding  
The review of sample disbursements and P-Card purchases found that a June 2022 P-Card transaction (for $101.36) was for the purchase of office supplies and included payment of $6.86 in sales tax. All qualified purchases by the school should be exempted from paying sales tax.  

Recommendation  
The School District is a sales tax-exempt government; it should not pay sales tax for qualified purchases.  

Management’s Response  
Concur. I will require all P-Card holders to review P-Card training. The school district tax exempt for will be required to accompany the P-Card when intent to purchase is approved by the Principal.  

LEASING OF SCHOOL FACILITIES  

Finding  
The review of records for school facility leasing found that two Lease Agreements (#s1006 and #1013) were not signed by the lessees.
Christa McAuliffe Middle School
Management Letter
Year Ended June 30, 2022

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 will review Lease Agreements for all required signatures. Facilities will not be allowed for use without lessees’ signatures.*
Congress Middle School  
Internal Fund Accounts 
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 101 South Congress Avenue  
Boynton Beach, FL 33426

Principal:  
Fiscal Year 2022: Denise O'Connor  
During Audit: Denise O'Connor

Treasurer:  
Fiscal Year 2022: Yvonne Small  
During Audit: Yvonne Small

**Cash and Investments**

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
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<th>Ending Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>Athletics</td>
<td>$ 4,094.18</td>
<td>$ 1,188.13</td>
<td>$ 2,975.38</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$ 2,306.93</td>
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<td>Music</td>
<td>3,354.80</td>
<td>770.00</td>
<td>407.06</td>
<td>168.25</td>
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<td>3,885.99</td>
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<td>4,830.43</td>
<td>36,271.73</td>
<td>25,489.26</td>
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<td>14,140.70</td>
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<tr>
<td>Clubs</td>
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<td>3,360.16</td>
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<td>7,891.25</td>
<td>8,319.05</td>
</tr>
</tbody>
</table>

|                      | $ 68,128.26        | $ 91,153.82 | $ 83,831.41   | $ 38,335.53  | $ 38,335.53  | $ 75,450.67     |

Checking Investments: $ 75,450.67

Investments: $ 75,450.67

Total: $ 75,450.67
The audit revealed no material instances of noncompliance.
Conniston Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 3630 Parker Avenue
West Palm Beach, FL 33405

Principal:
Fiscal Year 2022: Oscar Otero
During Audit: James Thomas

Treasurer:
Fiscal Year 2022: Adriana Valladares
During Audit: Adriana Valladares

<table>
<thead>
<tr>
<th>Cash and Investments</th>
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<tbody>
<tr>
<td></td>
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<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
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<td>42.10</td>
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<td>Departments</td>
<td>26,710.68</td>
<td>3,307.77</td>
<td>3,384.01</td>
<td>1,513.29</td>
<td>1,513.29</td>
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<tr>
<td>Trusts</td>
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</tbody>
</table>
DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Two disbursements (#12792 for $1,025.83 and #12853 for $29.97) totaling $1,055.80 were for reimbursements to staff for the purchase of fundraising resale items and staff meeting snacks. However, the date portions were torn-off from two receipts, totaling $69.59, that were included with the reimbursement request documentation. As a result, we were unable to verify if the $69.57 purchases were made for the school events around the time the events took place.

- Disbursement #12820 (for $508.73) was for purchase of snacks and refreshments for resale. However, the expenditure was recorded in the main account (Account #1-0010.00) rather than the decimalized account (Account #1-0010.01) designated for the athletics refreshments sales.

- Disbursement #12838 (for $775) was for payment of DJ services at the 8th Grade Prom Event. However, the school did not obtain proof of liability insurance coverage from the vendor.

- The school purchased $1,970 in office supplies on October 6, 2021. This purchase exceeded the $1,000 per vendor daily limit and was split into two P-Card transactions ($983.40 and $986.60). Splitting a purchase that exceeded the $1,000 limit into multiple purchases is considered pyramiding and is disallowed by the Purchasing Card Procedures.

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 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.

- Pursuant to the District’s Special Event and Risk Planning Tool, the school must “obtain a Certificate of Insurance and an endorsement naming the School Board of Palm Beach County as Additional Insured on the policy.” This will ensure the School Board is well protected.

- 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.

Management's Response

Concur. Met with Treasurer and will be monitoring to ensure this does not occur again.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that Lease Agreement #1002 was not signed by the lessee and the witness until one day after the leasehold period began. Furthermore, the $777.50 in leasing charges was not collected until one day after the lessee had begun using 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 properly executed with all the required signatures prior to the use of facilities by lessees.

• As required by School Board Policy 7.18, “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.”

Management’s Response

Concur. All Leases will be completed prior to the start date.
Crestwood Middle School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022  

Address:  
64 Sparrow Drive  
Royal Palm Beach, FL 33411  

Principal:  
Fiscal Year 2022:  Stephanie Nance  
During Audit:  Stephanie Nance  

Treasurer:  
Fiscal Year 2022:  Carrie Richardson  
During Audit:  Carrie Richardson  

<table>
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<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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<td><strong>Total</strong></td>
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<td><strong>$ 53,592.27</strong></td>
<td><strong>$ 53,592.27</strong></td>
<td><strong>$ 63,425.59</strong></td>
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</table>
Finding

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

- Collections were not always put in the drop-safe for deposit in a timely manner. For example, $1,312.98 of the $1,421.74 collected through two MCRs (#1008-1 and #1008-9) was retained by the sponsor for one to two working days before the monies were put into the drop-safe for deposit.

- MCR #1008-9 was accompanied by cash register summaries for the Book Fair Sales on April 22 and 23, 2022, with a total of $898.35 in cash collected from the two days sales. However, only $878.35 cash was recorded on the MCR and deposited into the Internal Funds. Consequently, $20 in cash collections were unaccounted for.

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, the school treasurer should verify the accuracy of money turned in by sponsors for deposit prior to entering records into the General Ledger. Discrepancies between the amount of monies turned in and the amount on related collection records should be investigated and resolved accordingly.

Management’s Response

Concur. The Principal and School Treasurer will meet with the respective sponsors to review DOE rules and noted District bulletin regarding money collections and drop safe procedures. In addition, the Principal will meet with the School Treasurer to review district procedures regarding the collection and verification of received funds. The principal will meet with the School Treasurer during periodic checks to ensure procedures are being followed in order to prevent future accounting inaccuracies.
SEGREGATION OF DUTIES

Finding

The review of Safe School records found that the Safe School Safe School registration procedures instructed parents/students to return the completed registration forms and the $25 registration fee to the school treasurer, instead of the Safe School site director.

Recommendation

To ensure fiscal accountability and prevent conflict of interest, segregation of duties should be enforced at the school. Specifically, responsibilities in collecting monies from students should be performed by the activity sponsors, instead of the treasurer.

Management’s Response

Concur. The Principal will meet with the program director & school treasurer to discuss segregation of duties & monies collection procedures, as well identify an approved secondary staff member to support the program director in the collection of funds to eliminate any future conflict & to ensure funds are properly collected in accordance with district procedures.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The sponsor for the Band Polo Shirt Sales (Account #2-1000.04) did not complete the required Sales Item Inventory Report to document the sales information and reconcile the sales revenue with the actual collections. Based on the school’s purchasing records, this activity should have generated a total estimated revenue of $2,300. However, only $1,775 in sales revenues was deposited into the Internal Funds during July 2021 through June 2022. As a result, $525 (23%) in estimated revenue was unaccounted for.

- The P.E. Uniform Sales (Account #5-1900.01) did not have the required Sales Item Inventory Report. In addition, the financials for both the P.E Uniform and Locker Rentals were recorded in the P.E. Uniform Sales Account (#5-1900.01), instead of a separate decimalized account for each fundraiser.

- Disbursement #14510 (for $2,855.39) was for purchase of books for the Spring Book Fair Sale. However, the related Fundraising Application/Recap Form (PBSD 1053) was not approved by the Principal.
Crestwood Middle School  
Management Letter  
Year Ended June 30, 2022

**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. Significant discrepancy between the estimated revenue and actual receipts should be examined and resolved accordingly.

- 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 the performance of individual fundraisers, a designated decimalized account should be used to account for all revenues and expenditures related to the specific fundraiser.

**Management’s Response**

*Concur. The Principal & School Treasurer will meet with the respective sponsors to review SB Policy 2.16. During this review, all said parties will receive a refresher training on how to complete the Sales Inventory Report, Fundraising Recap Form and the required timeline for completing & submitting the aforementioned documents.*

**DOCUMENTATION FOR DISBURSEMENTS**

**Finding**

The review of sample disbursements and P-Card transactions found that Disbursement #14542 (for $1,231) exceeded the $1,000 threshold for *Purchase Order* but 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. The Principal & School Treasurer will review purchase order guidelines; the Principal will monitor to ensure that appropriate procedures are being followed to ensure that purchase are properly funded in accordance to District guidelines.*
LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that leasing charges for Lease Agreement #1009 were not collected prior to the use of facilities. Facilities were for use by the lessee during June 5 through June 26, 2022. However, the leasing charges of $1,480 was not collected until June 13, 2022, i.e. eight 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, 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 Principal & School Treasurer will review District leasing guidelines & monitor to ensure that the leasing of school facilities are in accordance with SB Policy 7.18 and related District guidelines.

SAFE SCHOOL PROGRAM

Finding

The review of the Safe School Program records revealed that:

- Although the school maintained daily sign-in sheets, there were no student attendance records maintained indicating how many students participated in the program on a full-time and part-time basis during January through May 2022. Due to lack of complete attendance records, there is no assurance that all program fees were properly accounted for.

- Based on the available Record of Payment Forms (PBSD 1652), a total of $11,085.50 in program fees were collected; however, a total of $20,182.78 in Safe School Program fees was deposited into the Internal Funds (Account #6-9900.00 and 6-9901.00) during the year. The actual collections were $9,097.28 more than those recorded in the available Record of Payment Forms. Apparently, either some of the Record of Payment Forms were missing or some of the fee collections were not accurately documented in the Record of Payment Forms.

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.
Management's Response

Concur. The Principal will meet with the Safe School program director to review the MS Afterschool Directors' Handbook, Records of Payment form and Classroom Receipts guidelines, for correcting the cited areas of concern. The Principal will monitor to ensure the payments are recorded in accordance to District guidelines.
# Don Estridge High Tech Middle School

## Internal Fund Accounts

### Combining Statement of Changes in Cash and Investments – Cash Basis

**Year Ended June 30, 2022**

**Address:** 1798 N.W. Spanish River Boulevard  
Boca Raton, FL 33431

**Principal:**  
Fiscal Year 2022: Joshua Davidow  
During Audit: Joshua Davidow

**Treasurer:**  
Fiscal Year 2022: Laura Sperduti  
During Audit: Laura Sperduti

## Cash and Investments

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<th>Fund Type</th>
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<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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<td>Athletics</td>
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</tbody>
</table>

| Total     | $ 102,796.68       | $ 329,036.79 | $ 266,782.84  | $ 131,377.46 | $ 131,377.46 | $ 165,050.63   |

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Middle Schools 371
DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The financials for the Water Bottle Fundraiser were recorded in the Baseball Primary Account (#1-0050.00), instead of a decimalized account for the sales.

- The Water Bottle Fundraiser and the Chocolate Bars Fundraiser (Account #4-0839.02) did not have the required Sales Item Inventory Reports.

Recommendation

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

- To assist the school in evaluating the performance of individual fundraisers, a designated decimalized account should be used to account for all revenues and expenditures related to the specific fundraiser.

- 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. 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. Significant discrepancy, if any, between the estimated revenue and actual collection should be reviewed and resolved accordingly.

Management’s Response

Concur. Water bottles were donated.

DOCUMENTATION OF DISBURSEMENTS

Finding

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

- Disbursements #10842 (for $2,112.00) and #10853 (for $3,225.00) each exceeded the $1,000 threshold for Purchase Order but did not have the required Purchase Orders. Furthermore, Disbursement #10853 was supported by a summary receipt without details of the items purchased.

- Disbursement #10794 ($10,311.50) was for payment of a field trip to Rapids Water Park. However, the related Field Trip/Activity Planning Report and Approval Request Form (PBSD 1894) and staff’s TDE’s Forms were not prepared.
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. 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 Form (PBSD 1894)* and staff *TDE’s Forms* +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.*

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that:

- *Lease Agreement #1015* had a total leasing charges of $1,080.04. However, the school collected only $831.00. The remaining $249.04 had not been collected from the lessee as of February 28, 2023.

- *Lease Agreement #1011* was for the use of school facilities by the lessee during November 7, through November 28, 2021. However, the leasing charge of $3,216.00 was not collected until April 20, 2022; 95 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, 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 $249.04 uncollected leasing charges from the lessee of Lease #1015.

Management’s Response

*Concur.*
Eagles Landing Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address:  19500 Coral Ridge Drive
Boca Raton, FL 33498

Principal:
Fiscal Year 2022:  Joseph Peccia
During Audit:  Dominick Rizzatti

Treasurer:
Fiscal Year 2022:  Jennifer Seidenstucker
During Audit:  Jennifer Seidenstucker

Cash and Investments

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<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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<tbody>
<tr>
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<td>$ 15,281.74</td>
<td>$ 13,771.72</td>
<td>$ 9,635.78</td>
<td>$ 9,674.78</td>
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<td>18,662.90</td>
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<td>107,645.33</td>
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<tr>
<td>Clubs</td>
<td>3,090.41</td>
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Eagles Landing Middle School
Management Letter
Year Ended June 30, 2022

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card purchases found that the *Purchase Order* for Disbursements #18177 (for $2,580) was not prepared by the sponsor and approved by the Principal until 22 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.

Management’s Response

*Concur. I will continue to meet with the bookkeeper weekly to review all accounts, including disbursements. During the meetings, ordering procedure will be verified and confirmed to be in alignment with district policy. All staff are required to complete the mandatory training for internal accounts. Finally, staff will submit their completion certificate to administration for the training.*
Emerald Cove Middle School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  9950 Stribling Way  
          Wellington, FL 33414

Principal:  
   Fiscal Year 2022: Eugina Feaman  
   During Audit: Eugina Feaman

Treasurer:  
   Fiscal Year 2022: Virginia Garceau  
   During Audit: Virginia Garceau

### Cash and Investments

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>Athletics</td>
<td>$ 5,364.88</td>
<td>$ 18,118.00</td>
<td>$ 14,319.61</td>
<td>$ 6,408.95</td>
<td>$ 6,408.95</td>
<td>$ 9,163.27</td>
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<tr>
<td>Music</td>
<td>7,022.80</td>
<td>5,321.00</td>
<td>6,267.34</td>
<td>66.64</td>
<td>66.64</td>
<td>6,076.46</td>
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<tr>
<td>Classes</td>
<td>5,327.79</td>
<td>53,825.00</td>
<td>51,333.50</td>
<td>3,857.08</td>
<td>3,857.08</td>
<td>7,819.29</td>
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<tr>
<td>Clubs</td>
<td>8,864.07</td>
<td>7,675.20</td>
<td>7,411.76</td>
<td>4,262.82</td>
<td>4,262.82</td>
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<tr>
<td>Departments</td>
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<td>46,404.92</td>
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<td>12,002.63</td>
<td>46,255.96</td>
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<td>4,114.50</td>
<td>3,700.00</td>
<td>39,749.75</td>
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<tr>
<td>General</td>
<td>25,357.03</td>
<td>49,987.68</td>
<td>62,312.94</td>
<td>25,373.02</td>
<td>25,787.52</td>
<td>12,617.27</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 114,323.27</strong></td>
<td><strong>$ 295,509.29</strong></td>
<td><strong>$ 279,023.05</strong></td>
<td><strong>$ 56,085.64</strong></td>
<td><strong>$ 56,085.64</strong></td>
<td><strong>$ 130,809.51</strong></td>
</tr>
</tbody>
</table>

*Checking* $130,809.51  
*Investments* $130,809.51  
*Total* $130,809.51
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 off the monies into the safe. For example, the deposit information for a total of $733.50 collected through four MCRs (#s 988-0523, 988-0524, 988-0525, and 999-0663) were not recorded on the log.

- MCRs were not always completed with all the required information. For example, a $25 check collected through MCR #999-0655 was not identified as a check 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, deposit information should be properly recorded on the Drop-safe Log. 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.

- 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. Met with staff and reminded of procedure. Periodic reminders via staff newsletter.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The Sales Item Inventory Report (SIIR) for the SGA – World’s Best Chocolate Sales (Account # 4-4810.01) was not completed with accurate information. Based on the school’s purchasing records, 30 cases of candy bars (60 bars per case) were purchased and four cases were returned to the vendor, with a net purchase of 26 cases of candy bars. However, the SIIR indicated 24 instead of 26 cases of candy bars were purchased for resale. In addition, this fundraiser should have generated a total estimated
Emerald Cove Middle School  
Management Letter  
Year Ended June 30, 2022

Revenue of $1,520, however only $1,440 in sales revenues was deposited into the Internal Funds during July 2021 through June 2022. Consequently, $80 in estimated revenue was unaccounted.

<table>
<thead>
<tr>
<th>Item</th>
<th>Quantity</th>
<th>Selling Price</th>
<th>Revenues</th>
</tr>
</thead>
<tbody>
<tr>
<td>Candy bars</td>
<td>Beginning Inventory: 0</td>
<td>Purchases (1): 1,560 (26 x 60)</td>
<td>40</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total Estimated Revenues: $1,520</td>
<td>Total $ Deposits into Internal Funds: $1,440</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Estimated Revenues Unaccounted For: $80</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(1) Based on purchasing records during July 1, 2021, through June 30, 2022.  
(2) Based on Sales Item Inventory Report.

- Disbursement #15227 (for $404) was for purchase of Lanyards for the I.D. Badge Sales (Account #7-0100.05). However, the SIIR was not completed with all the required information. Missing information included (1) the quantities of items sold, and given-away, and (2) the selling prices and revenues.

**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 and be approved by the principal. Accurate information will assist staff in reconciling the actual sales revenue with the estimated revenue. Discrepancies between the estimated revenue and actual collection should be reviewed and resolved accordingly.

**Management's Response**

Concur. Met with staff over particular fundraiser. Staff to attach their fundraiser training certificate to fundraiser paperwork.

**SAFE SCHOOLS PROGRAM**

**Finding**

The review of the Safe School Program records found that the Safe School program fees collected during October and December 2021 were not timely transmitted to the Central Office, with delays of two and 16 days respectively. District procedures require that Safe School fees be transmitted by the 5th of the following month.

**Recommendation**

Safe School Program should be administered in accordance with Middle School Afterschool Directors’ Handbook and other District’s guidelines. Specifically, all Safe School tuition fees should be transmitted to the Central Office by the 5th of the following month.
Emerald Cove Middle School
Management Letter
Year Ended June 30, 2022

Management’s Response

Concur. Met with bookkeeper regarding procedure.
Howell L. Watkins Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 9480 MacArthur Boulevard
Palm Beach Gardens, FL 33403

Principal:
Fiscal Year 2022: Presley Charles
During Audit: Presley Charles

Treasurer:
Fiscal Year 2022: Luz Mery Ocampo
During Audit: Luz Mery Ocampo

Cash and Investments

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>Athletics</td>
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<td>2,730.08</td>
<td>2,600.75</td>
<td>699.53</td>
<td>699.53</td>
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<td>Clubs</td>
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<td>983.74</td>
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<tr>
<td>Departments</td>
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<td>Trusts</td>
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<td>8,581.00</td>
<td>10,022.40</td>
<td>289.18</td>
<td>260.55</td>
<td>4,846.63</td>
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<tr>
<td>General</td>
<td>10,287.57</td>
<td>6,175.19</td>
<td>10,200.01</td>
<td>2,341.64</td>
<td>2,711.64</td>
<td>5,892.75</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>$31,823.86</strong></td>
<td><strong>$61,618.99</strong></td>
<td><strong>$66,240.14</strong></td>
<td><strong>$20,056.39</strong></td>
<td><strong>$20,056.39</strong></td>
<td><strong>$27,202.71</strong></td>
</tr>
</tbody>
</table>
DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the Sales Item Inventory Report for the P.E Shorts Sale (Account # 5-1900.02) and the Robotics STEM T-Shirt (Account #5-7671.02) were not completed with accurate and complete information:

- **P.E Shorts Sale (Account # 5-1900.02):** According to staff, beginning inventory for P.E. shorts was 195; however, 389 was inadvertently recorded as beginning inventory for online sales and no information was recorded for ending inventory.

- **Robotics STEM T-Shirt (Account #5-7671.02):** The Sales Item Inventory Report indicated 65 shirts were purchased for this fundraiser; however, purchasing records indicated 74 shirts were purchased. In addition, the Report showed there were 112 shirts in beginning inventory, but the sponsor indicated there was no beginning inventory and the beginning inventory information was mistakenly recorded on the Report.

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.

Management’s Response

Concur. Steps have been taken moving forward for this not to occur.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- The Purchase Order for Disbursement #13914 (for $1,373.84) was not approved by the Principal until two days after the invoice date.

- Check Requisition #13873 (for $305.35) was not approved by the Principal.

- Three P-Card transactions (for $1,109.37) included sales tax totaling $72.57 although they were tax-exempt qualified purchases.
Howell L. Watkins Middle School
Management Letter
Year Ended June 30, 2022

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.

- All disbursements should be adequately documented with Check Requisitions approved by the Principal.

- The School District is a sales tax-exempt government; it should not pay sales tax for qualified purchases.

Management’s Response

Concur. 1. As per P-Card purchases: In June 2022 where we were charged sales tax, the card holder contacted the vendor and the sales tax was refunded. 2. The check was an employee reimbursement for banquet expenses. A P.O. was not required for reimbursement.
Independence Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 4001 Greenway Drive
Jupiter, FL 33458

Principal:
Fiscal Year 2022: Eric Lundman
During Audit: Amber Saunders

Treasurer:
Fiscal Year 2022: Dori Ciaramella
During Audit: Dori Ciaramella

### Cash and Investments

<table>
<thead>
<tr>
<th>Category</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>Athletics</td>
<td>$ 10,049.33</td>
<td>$ 13,149.83</td>
<td>$ 11,531.24</td>
<td>$ 1,289.00</td>
<td>$ 1,889.00</td>
<td>$ 11,067.92</td>
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<tr>
<td>Music</td>
<td>47,156.60</td>
<td>82,108.86</td>
<td>79,965.42</td>
<td>53,453.73</td>
<td>53,253.73</td>
<td>49,500.04</td>
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<tr>
<td>Classes</td>
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<td>40,214.30</td>
<td>40,117.22</td>
<td>397.84</td>
<td>452.03</td>
<td>7,797.83</td>
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<tr>
<td>Clubs</td>
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<td>5,698.87</td>
<td>7,128.22</td>
<td>2,029.50</td>
<td>1,429.50</td>
<td>4,298.84</td>
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<td>Trusts</td>
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<td>78,410.98</td>
<td>46,144.41</td>
<td>46,144.41</td>
<td>84,661.92</td>
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<tr>
<td>General</td>
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<td>13,747.53</td>
<td>13,383.46</td>
<td>12,724.19</td>
<td>8,162.18</td>
<td>15,309.55</td>
</tr>
</tbody>
</table>

| Total       | $ 222,616.09       | $ 346,503.80 | $ 333,827.63 | $ 145,370.74 | $ 145,370.74 | $ 235,292.26   |

Beginning Balances: $ 235,292.26

Middle Schools 383
Independence Middle School
Management Letter
Year Ended June 30, 2022

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, 2022

Address: 3777 North Jog Road  
West Palm Beach, FL 33411

Principal:  
Fiscal Year 2022: Anthony Allen  
During Audit: Anthony Allen

Treasurer:  
Fiscal Year 2022: Shelita Andrews  
During Audit: Shelita Andrews

### Cash and Investments

<table>
<thead>
<tr>
<th>Fund</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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<tr>
<td>Athletics</td>
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<td>$6,921.48</td>
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<tr>
<td>Music</td>
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<td>4,027.20</td>
<td>3,238.13</td>
<td>0.00</td>
<td>0.00</td>
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<td>0.00</td>
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<td>7,810.26</td>
<td>15,189.99</td>
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<tr>
<td>Trusts</td>
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<tr>
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<td>(10.00)</td>
<td>16,112.93</td>
<td>5,505.07</td>
<td>8,971.78</td>
<td>19,078.19</td>
<td>491.45</td>
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<tr>
<td><strong>Total</strong></td>
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<td><strong>$181,382.02</strong></td>
<td><strong>$41,275.34</strong></td>
<td><strong>$41,275.34</strong></td>
<td><strong>$108,782.83</strong></td>
</tr>
</tbody>
</table>

$108,782.83
Jeaga Middle School
Management Letter
Year Ended June 30, 2022

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, $13,119.13 collected through five MCRs (#821-1, #821-6, #821-8, #821-11 and #821-12) was not timely processed by the school treasurer for deposit into the bank until six to seven working days after collection.

- Some sponsors did not turn in the yellow copies of MCRs and computerized official receipts to the secretary for record retention at the end of the school year.

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 and Internal Accounts Manual, Chapter 7’s Record Retention Requirements, “Teach[ers/ sponsors] should submit their yellow copies of the MCR and computerized receipts to the School Secretary...”.

Management’s Response

Concur.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The P.E. Uniform Sales (Account #5-1900.01) and P.E. Snack Sales (Account #5-1900.02) did not have the required Sales Item Inventory Report. Furthermore, the sponsor for these fundraisers did not complete the required Annual eLearning Fundraiser Training during Fiscal Year 2022.

- The Fundraising Application/Recap form for the Physical Education (P.E.) Snack Sales (Account #5-1900.02) was not completed with accurate information. Inaccurate information includes the amounts for total sales and cost of sales.
Jeaga Middle School
Management Letter
Year Ended June 30, 2022

Recommendation

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

- To ensure proper fiscal accountability, the Fundraising Application/Recap form and 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.

- 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.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Three disbursements totaling $5,768.7 (#7628 for $2,000, #7664 for $2,200 and #7669 for $1,568.70) exceeded the $1,000 threshold for Purchase Order but did not have the required Purchase Order.

- Four disbursements totaling $4,350 (#7650 for $300, #7694 for $1,337.50, #7740 for $1,125 and #7749 for $1,587.50) were for payments to consultants for band and disc jockey services. However, the engagement of these consultants did not have a School District Consultant Agreement (PBSD 1420).

- Disbursement #7650 (for $300) was for payment to a consultant for disc jockey services. However, the payment was supported by an invoice that did not indicate the dates and times for the services.

- The school did not always process payments for purchases in a timely manner. For example, two invoices dated August 23, 2021 (for $1,568.70) and February 14, 2022 (for $4,138.77) were not processed for payment until three to four months later on November 30, 2021, and June 14, 2022, through Disbursements #7669 and #7752, respectively.

Recommendation

Disbursement procedures should be administered in accordance with the Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24), and related District guidelines. Specifically,
Jeaga Middle School  
Management Letter  
Year Ended June 30, 2022

• 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 protect the safety of students, prior to a consultant pertaining services at the school, the school should ensure (1) the School District Consultant Agreement (PBSD 1420) has been properly executed, and (2) the consultant’s background screening has been completed and cleared as required by Section 10 of the Agreement and Jessica Lunsford Act (Florida Statutes §1012.465).

• Payments to consultants should be adequately supported by invoices or statements indicating the dates and times of the services.

• 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.

LEASING OF SCHOOL FACILITIES

Finding

The review of facility leasing found that:

• The Certificate of Insurance for Lease Agreement #1040 did not include the School Board as an additional insured party.

• Leasing charges for Lease Agreements #1006 and #1040 were not collected prior to the use of the facilities by the lessee with delays of two and five days after the leasehold period began.

• Seven Lease Agreements (#1012, #1013, #1017, #1024, #1038, #1039, and #1040) were issued partial fee waivers totaling $918 during the year. The partial waivers were erroneously recorded as payments in the Tririga System and were not supported by an approved Facility Lease Fee Waiver Documentation form (PBSD 2574).

Recommendations

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

• 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.
Jeaga Middle School  
Management Letter  
Year Ended June 30, 2022

- 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.”

- Leasing information should be accurately recorded in the Tririga System; and the record should be updated with new information such as fee waivers and amendments in leasing arrangements. Furthermore, the Facility Lease Fee Waiver Documentation Form (PBSD 2574) must be completed, fully executed and approved by the Principal.

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, 2022

Address: 1901 Avenue "S"  
Riviera Beach, FL 33404

Principal:  
Fiscal Year 2022: Ricky Clark  
During Audit: Ricky Clark

Treasurer:  
Fiscal Year 2022: Duane Coleman  
During Audit: Ebonie Dennis

Cash and Investments

<table>
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<tr>
<th></th>
<th>Beginning Balances</th>
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<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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| Total    | $ 20,880.18        | $ 38,244.81 | $ 39,833.14   | $ 16,725.80  | $ 16,725.80  | $ 19,291.85     |
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, $117 collected through MCRs #858-10 and #858-8 was not deposited into the bank by the school treasurer until six working days after collection.

- MCRs were not always completed with all the required information. Missing information included the account numbers and the remitter’s signature.

- Section 2 of Drop-safe Log #14-21111 containing $2,159.90 in collections was signed only by an independent staff verifier without the school treasurer’s signature indicating that two persons were present when the collections were removed from the safe for processing by 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,

- 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, 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.

- MCRs should be completed with the needed information and signed by the remitters and the school treasurer.

Management’s Response

Concur. JFK will follow recommendations given by the auditor.
The review of fundraiser documentation revealed that:

- The Yearbook Sales (Account #4-6390.01) had the following exceptions:
  - The Sales Item Inventory Report (SIIR) was not completed with accurate information. Incorrect information included the total numbers of items given away and ending inventory. In addition, ending inventory for the 2021-2022 yearbooks was comingled with the ending inventory for the 2020-2021 yearbook sales, which sold at different prices.
  - The SIIR included unrelated sales for the Valentine’s Candy Fundraiser.
  - Financials for the Yearbook Sales were recorded in the Yearbook Primary Account (#4-6390.00) instead of a separate decimalized account for the sales.
  - The payment for the 2021-2022 Yearbooks (Disbursement # 20977) was supported by a vendor statement instead of an itemized invoice or receipt.

Due to the lack of accurate information, we were unable to determine whether all revenues were accounted for.

- The Actual Sales (Recap) information on the Fundraising Application/Recap Form (PBS 1053) for the Winter Dance (Account ##3-3600.01) was not verified by the school treasurer after the fundraising activities ended.

Recommendation

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

- To ensure proper fiscal accountability, the Fundraising Application/Recap Form (PBS 1053) and 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.

- To assist the school in evaluating the performance of individual fundraisers, a designated decimalized account should be used to account for all revenues and expenditures related to the specific fundraiser.

- After the fundraiser is over, the treasurer should review the Actual Sales (Recap) information on the Fundraising Application/Recap Form (PBS 1053) to verify the accuracy and completeness of the sales activities. Accurate purchase and sale information should assist staff in planning for similar fundraisers in the future.

Management’s Response

Concur. JFK will follow the recommendations given by the auditor.
John F. Kennedy Middle School
Management Letter
Year Ended June 30, 2022

DOCUMENTATION FOR DISBURSEMENTS

Finding

- Three Disbursements totaling $4,071.67 (#20909 for $1,129.41, #20913 for $1,852.89, and #20954 for $1,089.38) exceeded the $1,000 threshold for Purchase Order but did not have the required Purchase Order.

- Check Requisitions for five disbursements totaling $3,211.10 (#20896 for $1,450, #20900 for $75, #20903 for $224.55, #20909 for $1,129.41, and #20910 for 332.14) were not completed with all the required information. Missing information included the check numbers, check dates, and sponsors’ signatures to confirm the items have been satisfactorily received.

- Disbursement #20950 (for $675) was a payment for an in-county band field trip held on December 4, 2021. However, the Field Trip/Activity Planning Report and Approval Request Form (PBSD 1894) was not approved by the Principal. Furthermore, the required Field Trip Activity Roster and staff TDE’s were not prepared. In addition, the invoice was not processed for payment until April 2022, four months after the invoice date.

- Disbursement #20896 (for $1,450) was a payment for the field trip transportation to a band, but did not have the required staff’s TDE Forms.

- Disbursements #20919 (for $55) and #20942 (for $54) were payments to referees for officiating at various athletic events. However, the appropriateness of the expenditures could not be determined due to missing FY22 Athletic Game Schedules.

Recommendation

Disbursement procedures should be administered in accordance with the 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 properly completed and signed by the activity sponsors to confirm the receipts of related goods and services. 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.

- 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 Form (PBSD 1894) and
staff’s TDEs must be completed by the sponsor(s) and pre-approved by the Principal and other appropriate supervisors depending on the destination for each field trip. Moreover, School Board Policy 2.40 requires a Field Trip Activity Roster (PBSD 2149) be completed for all field trips.

- To ensure proper fiscal accountability, Athletic Game Schedules should be maintained along with the Athletic Game Payment to Officials Reports to indicate the date, time, name of the home school and visiting team school to determine the appropriateness of payments.

Management’s Response

Concur. JFK will follow the recommendations given by the auditor.

LEASING OF SCHOOL FACILITIES

Finding

The review of facility leasing found that leasing charges were not always collected prior to the use of facilities. For example, the leasing charges for two Lease Agreements (#1005 and #1008) were not collected until three days after the leasehold periods had begun.

Recommendations

Leasing of school facilities should be administered in accordance with School Board Policy 7.18 and related District guidelines. Specifically, 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. JFK will follow the recommendations given by the auditor.

PRENUMBERED DOCUMENTS

Finding

The review of controls for prenumbered documents found the following:

- The Document Custodian Assignment Register (PBSD 1663) was not approved by the Principal.

- Although the school office assistant was the assigned document custodian for School Checks, the related Prenumbered Document Inventory Register (PBSD 0160) was not completed during the year.

- Five Drop-Safe Log pages (#14-21124 through #14-21128) used during May and June 2021 were not recorded on the monthly Prenumbered Document Inventory Register (PBSD 0160). Moreover, these
Logs were not scanned and electronically transmitted to the Accounting Department as part of the monthly Drop-Safe Log Packet.

Recommendations

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 Document Custodian Assignment Register (PBSD 1663) should be approved by the Principal.

- The document custodian should periodically inventory-check all prenumbered documents according to the schedule detailed in the Document Custodian Assignment Register (PBSD 1663) and record the results on PBSD 0160.

- As required by the Internal Accounts Manual Chapter 7, the monthly Drop-Safe Log Packet which comprises of (1) the Drop-Safe Log End-of-Month Checklist (PBSD 2581), (2) Prenumbered Document Inventory Register (PBSD 0160) for Drop-Safe Log, and (3) the used Drop-Safe Logs should be scanned and electronically transmitted to the Accounting Department by the 20th of the following month of the inventory period.

Management’s Response

Concur. JFK will follow the recommendations given by the auditor.

Additional Comments

No additional comments at this time.
Jupiter Middle School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022  

Address: 15245 North Military Trail  
Jupiter, FL 33458  

Principal:  
Fiscal Year 2022: Lisa Hastey  
During Audit: Lisa Hastey  

Treasurer:  
Fiscal Year 2022: Monserrat DaSilva  
During Audit: Monserrat DaSilva  

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<tr>
<td></td>
<td>$ 289,898.67</td>
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<tr>
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<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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<td><strong>$ 108,110.76</strong></td>
<td><strong>$ 269,028.38</strong></td>
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Jupiter Middle School
Management Letter
Year Ended June 30, 2022

DOCUMENTATION FOR FUNDRAISERS

Finding

The sponsor for the Fiscal Year 2022 Basketball Admissions fundraiser (Account #1-0750.00) indicated on the Fundraiser Application/Recap Form that “I have taken the Fundraising training for Teachers/Sponsors this year.” However, our review of the eLearning records found that the sponsor did not complete the required annual eLearning Fundraiser Training Course during Fiscal Year 2022.

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.

Management’s Response

Concur. Treasurer now prints certificate of completion for training when a sponsor submits application for fundraiser.

LEASING OF SCHOOL FACILITIES

Finding

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

- Three sample leases (#1001, #1004 and #1005 with the same lessee) had the following exceptions:
  - The school did not maintain the hard copy of the Lease Agreements with all the required signatures.
  - The Principal did not electronically approve the Lease Agreements in the Tririga System until one to 48 days after the leasehold periods began.
  - Leasing charges were not collected prior to the use of facilities. Delays ranged from 23 to 77 days after the lessee began using the facilities.

- Lease Agreement #1009 was not approved by the Principal until eight days after the leasehold periods began, and the Agreement did not have the signatures of the lessee and a witness. Furthermore, the charge for the lease was not collected until 54 days after the use of facility by the lessee.
Jupiter Middle School
Management Letter
Year Ended June 30, 2022

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. 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.

- 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 manager (school-based) is submitting request for authorization one month in advance. Payments are now made via cash on-line on approval of lease.
Lake Shore Middle School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  425 West Canal Street North  
Belle Glade, FL 33430

Principal:  
Fiscal Year 2022: Carl Gibbons  
During Audit: Carl Gibbons

Treasurer:  
Fiscal Year 2022: Mary Davis Rolle  
During Audit: Mary Davis Rolle

**Cash and Investments**

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<th>Account</th>
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<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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| Total     | $ 16,007.14        | $ 41,183.37 | $ 36,933.25   | $ 11,591.66  | $ 11,591.66   | $ 20,257.26     |
DEPOSIT OF MONIES

Finding

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

- Monies collected were not always put into the drop-safe for deposit in a timely manner. For example, $130 collected through MCR #755-2 was retained by the sponsor for 15 working days before the monies were put into the drop-safe for deposit.

- Some sponsors did not turn in the yellow copies of the MCRs and computerized receipts to the school secretary for record retention at the end of the school year.

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.

- 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...”

Management’s Response

Concur.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #106280 (for $1,327.31) included an invoice for $1,090.21 which exceeded the $1,000 threshold for Purchase Order but did not have a Principal approved Purchase Order.

- Three Disbursements (#106263 for $1,450, #106266 for $1,650, and #106285 for $695) were payments for field trip transportation. However, the related Field Trip Permission Release Forms and staff TDE Forms were missing. Additionally,
  - Disbursements #106263 and #106285 did not have a completed Field Trip Activity Roster.
Lake Shore Middle School  
Management Letter  
Year Ended June 30, 2022  

- Disbursement #106285 included payment for transportation for sixth and eighth grade students. However, the Field Trip/Activity Planning Report and Approval Request for the eighth grade was approved by the Assistant Principal instead of the Principal.

- Two Disbursements (#106274 for $200 and #106275 for $100) were payments to basketball athletic game officials. However, the game officials were paid $10 to $20 more than the approved 2022 Athletic Game Officials Fee Schedule.

**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.

- 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 Form (PBSD 1894) and staffs’ TDEs must be completed by the sponsor(s) and pre-approved by the Principal and other appropriate supervisors depending on the destination for each field trip. Furthermore, a Field Trip Activity Roster (PBSD 2149) must be completed.

- Payments to athletic game officials should be made in accordance with the approved Athletic Game Officials Fee Schedule.

**Management’s Response**

*Concur.*
Lake Worth Middle School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 1300 Barnett Drive  
Lake Worth, FL 33461

Principal:  
Fiscal Year 2022: Mike Williams  
During Audit: Mike Williams

Treasurer:  
Fiscal Year 2022: Keri Rogers  
During Audit: Mabel Bjorkland

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<th>Athletics</th>
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$ 16,692.54
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, $588.14 collected through eight MCRs was not deposited into the bank by the school treasurer until seven to nine working days after they were placed in the Drop-Safe Log for deposit.

- MCRs were not always completed with all the required information. For example, a MCR for $195 was missing the remitter’s name, official receipt date and MCR#; and MCR #982-14 (for $134.14) was missing the check number.

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.

- 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. Did not have a bookkeeper and was being supported by District personnel by-weekly. New bookkeeper will be training.

DOCUMENTATION FOR FUNDRAISERS

Finding

During the FY2021 Audit, the OIG observed 1,145 P.E. Uniforms in inventory on September 9, 2021. On December 5, 2022, the OIG observation of the P.E. Uniforms found 865 in inventory, and the FY2022 Sales Item Inventory Report indicated a total of 74 uniforms were missing or given away free-of-charge. During September 9, 2021, through December 5, 2022, the total estimated sales was 206 (1,145 – 865 – 74) uniforms sold at $10 each, which should have generated a total estimated revenue of $2,060. However, only $1,370 in sales revenue was deposited into the Internal Funds (Account #5-1900.02) during
September 9, 2021, through December 5, 2022. As a result, $690 in estimated sales revenue was unaccounted for.

**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. Discrepancies between inventory on hand, estimated revenue, and actual receipts should be reviewed and resolved accordingly.

**Management’s Response**

*Concur. Location storage of P.E. will be changed. Physical education department will be training in proper procedure.*

### DOCUMENTATION FOR DISBURSEMENTS

#### Finding

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

- Disbursement #9154 (for $3,725) was a payment for charter bus transportation for the eighth-grade Grad Adventure Field Trip, which was supported by two invoices totaling $3,174. As a result, the school overpaid the vendor by $550.

- Two disbursements (#9013 for $1,500.15 and #9045 for $1,149) each exceeded the $1,000 threshold for *Purchase Order* but did not have the required *Purchase Order*.

- Disbursement #9045 (for $1,149) was for the purchase of athletic supplies. However, the purchase was supported by a vendor statement, instead of an itemized invoice.

- A May 23, 2022, P-card transaction (for $163.72) did not have any supporting documentation for the expense.

#### Recommendation

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

- The school should contact the vendor to recoup the $550 overpayment for Disbursement #9154.

- 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.
Lake Worth Middle School
Management Letter
Year Ended June 30, 2022

- To ensure that purchases are appropriate, disbursements and P-card purchases 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. Without a bookkeeper. New bookkeeper will follow up on overpayment issue.

Prenumbered Documents

Finding

The review of prenumbered documents revealed that the school did not maintain the Prenumbered Document Inventory Register (PBSD 0160) for Classroom Receipt Books, 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, the Document Custodian should account for each prenumbered document, including Classroom Receipts through the use of the Prenumbered Document Inventory Register (PBSD 0160) to confirm the periodic inventory of the forms.

Management’s Response

Concur. New records custodian will be trained in proper procedure.
Lantana Middle School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  
1225 West Drew Street  
Lantana, FL 33462

Principal:  
Fiscal Year 2022:  Edward Burke  
During Audit:  Edward Burke

Treasurer:  
Fiscal Year 2022:  Leona Burgess - Dotson  
During Audit:  Leona Burgess - Dotson

Community School Director:  
Fiscal Year 2022:  Cherie Andrewson  
During Audit:  Cherie Andrewson

### Cash and Investments

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<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Three Disbursements totaling $1,754.90 (#12087 for $610, #12144 for $615.25 and #12216 for $529.65) included sales tax totaling $108.28, although they were tax-exempt qualified purchases.

- Disbursements #12250 (for $8,999) and #12251 (for $4,746) were to pay for the theme park’s admission and transportation for a March 13, 2022, Out-of-County field trip. However, this field trip did not have the required Field Trip Activity Planning Report and Approval Request (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:

- The School District is a sales tax-exempt government; it should not pay sales tax for qualified purchases.

- 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. Sales tax was an oversight and will be corrected moving forward. Field trip was approved in discussion with myself and Instructional Superintendent. Lack of trip form was an oversight and will be corrected moving forward.

PRENUMBERED DOCUMENTS

Finding

The review of controls of prenumbered documents found that the school did not maintain a Prenumbered Document Inventory Register (PBSD 0160) for SACC Receipt Books, although the receipts were used during the year. In addition, no Document Custodian was assigned for the Adult and Community Education Fee 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. The Document Custodian should account for each prenumbered document, including SACC Receipt Books, through the use of the Prenumbered Document Inventory Register (PBSD 0160) to confirm periodic inventory of the forms.

Management’s Response

Concur. Document custodian has been assigned. Prenumbered document inventory register in use.
L.C. Swain Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 5332 Lake Worth Road
Greenacres, FL 33463

Principal:
Fiscal Year 2022: James Thomas
During Audit: Isha Reyes

Treasurer:
Fiscal Year 2022: Mary Aisa
During Audit: Zahamira Mourak

### Cash and Investments

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<th>Fund Type</th>
<th>Beginning Balances</th>
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<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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$ 74,894.14 $ 239,679.45 $ 183,157.49 $ 102,365.19 $ 102,365.19 $ 131,416.10
DEPOSIT OF MONIES

Finding

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

- A March 7, 2022, collection recorded on Drop-safe Log #50-46164 marked with the note “To be counted” was returned to the sponsor for completion of processing. Although the record for the return was documented on the Log, the sponsor did not initial on the Log acknowledging the receipt of the returned collection.

- Some sponsors did not turn in the yellow copies of the MCRs and computerized receipts to the school secretary for record retention at the end of the school year. Moreover, the school’s 2022 End-of-the-Year Checklist was not available for our review.

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, monies returned to the sponsor for clarification should be documented and signed off by the sponsor on the Log.

- 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 provide an End-of-Year Checklist to staff at the year-end to ensure compliance with the District’s procedures.

Management’s Response

Concur. Neither the treasurer or the principal were employed at L.C. Swain when these errors occurred. The treasurer took note of the issues at hand and will ensure if money is returned “to be counted” the sponsor will initial. The treasurer will required the yellow copies for MCR/Receipts to be turned in and retained with the checklist for 2023 will be stored with the confidential secretary. The treasurer is receiving training as she is new as of December 2022.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the Yearbooks Sales (Account # 4-6390.10) and General Activities Chocolate Sales (Account #7-0100.18) did not have the required Fundraising Application/Recap Form (PBSD 1053) and Sales Item Inventory Report.
L.C. Swain Middle School
Management Letter
Year Ended June 30, 2022

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 (PBSD 1053)*. Most importantly, non-approved fundraisers could subject the school to unwanted liabilities and unfunded debts.

- *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.

Management’s Response

*Concur. Neither the treasurer or the principal were employed at L.C. Swain when these errors occurred. Before fundraisers begin, form PBSD 1053 will be completed and a sales inventory report will be established. The principal will monitor the PBSD 1053 forms. The treasurer is receiving training as she is new as of December 2022.*

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #13377 (for $40) was a refund to a student for medical scrubs and a T-Shirt. However, the disbursement was not supported by proof of the student’s original payment, such as a receipt, or copy of the *Monies Collected Report*.

- The school did not always process payments for purchases in a timely manner. For example, the invoices for two purchases, totaling $4,647, occurred during October 2021 were not processed for payment through Disbursement #13455 until four months later in February 2022.

- Four disbursements (#13489, #13493, #13508, and #13514, totaling $255) were for payment to referees for officiating at various athletic events had the following exceptions:
  - The payments were supported by sponsor’s created forms instead of the District approved *Athletic Game Payment to Officials Reports*.
  - Three of the payment reports were missing pertinent information such as the dates of the game, names of the visiting team schools, and the title of the payee.

- Disbursement #13533 (for $997) was for payment to a consultant for providing DJ services for the 8th Grade Dance. However, the engagement of this consultant did not have the required *School District Consultant Agreement (PBSD 1420)* and any other supporting documentation for the expense.
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 original 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.

- All consultant engagements require a School District Consultant Agreement (PBSD 1420). Section 10 of the PBSD 1420 requires consultants, who are permitted on school grounds when students are present, or who may have direct contact with any student of the District, be fingerprinted and submitted to a Level 2 background screening in accordance with the Jessica Lunsford Act (Florida Statutes §1012.465).

Management’s Response

Concur. Neither the treasurer or the principal were employed at L.C. Swain when these errors occurred. P-card purchase receipts will be submitted to the treasurer within 24 hours of purchases. All parties with a P-card are aware of this now. The treasurer is working on paying items in a timely matter. As she came into the role in December 2022, 23 are currently finding that some items were not paid by our former treasurer from July 2022-December 2022. The treasurer is working on outstanding debits.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents revealed that:

- The school did not maintain the Prenumbered Document Inventory Register (PBSD 0160) for School Checks.

- The Assignment Register for Official Receipt Books (PBSD 0174) was missing pertinent information such as the unused receipt numbers, school name, school year, prenumbered document custodian, beginning and ending numbers, and date received.

Recommendation

To ensure proper fiscal controls and accountability, and as required by Chapter 27 of the Internal Accounts Manual, the document custodian should periodically inventory-check all prenumbered documents, including School Checks according to the schedule detailed in the Document Custodian
L.C. Swain Middle School  
Management Letter  
Year Ended June 30, 2022  

Assignment Register (PBSD 1663) and record the results on the Prenumbered Document Inventory Register (PBSD 0160). Schools may use PBSD 0174 in lieu of PBSD 0160 to account for Classroom Receipt (PBSD 0196). The forms should be completed with all of the required information.

Management’s Response

Concur. Neither the treasurer or the principal were employed at L.C. Swain when these errors occurred. The treasurer is aware of the errors. The document custodian will periodically inventory all pre-numbered documents.

LEASING OF SCHOOL FACILITIES

Finding

The review of facility leasing records found that:

- Lease Agreement #1003 was not properly executed with all the signatures in a timely manner. The Agreement was neither signed by the lessee and a witness nor approved by the Principal until 30 days after the leasehold period began.

- Leasing charges for three leases (#1003, #1004, and #1011) were not collected prior to the use of facilities. Delays ranged from three to 31 days.

Recommendations

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.

- 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. Neither the treasurer or the principal were employed at L.C. Swain when these errors occurred. Our leasing coordinator has reviewed the mistakes and will correct the mistakes moving forward.

Additional Comments

We are working on correcting the mistakes that have occurred in the past. In July 2022, a new treasurer was hired. She resigned from her position at L.C. Swain to take another position in November 2022. The
L.C. Swain Middle School
Management Letter
Year Ended June 30, 2022

current treasurer was hired in December 2022. She is a new treasurer receiving training. She is working on creating systems and processes that will allow corrective actions.
Loggers' Run Middle School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022  

Address:  11584 West Palmetto Park Road  
Boca Raton, FL 33428  

Principal:  
Fiscal Year 2022: Krista Rogers  
During Audit: Krista Rogers  

Treasurer:  
Fiscal Year 2022: Mary Terese Ott  
During Audit: Mary Terese Ott  

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<td>$ 79,100.71</td>
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<th>Transfers In</th>
<th>Transfers Out</th>
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$ 228,852.54 $ 250,731.70 $ 226,453.53 $ 79,100.71 $ 79,100.71 $ 253,130.71
Loggers’ Run Middle School
Management Letter
Year Ended June 30, 2022

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample Monies Collected Reports (MCRs) found that some sponsors did not turn in the yellow copies of the MCRs and computerized receipts at the end of the school year, and some sponsors did not attach the Official Receipts to the yellow copies of the MCRs when submitting these documents to the office for record retention.

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, Chapter 7 and District guidelines. Specifically, at the year-end, “Teachers/sponsors should submit their yellow copies of the MCR and computerized receipts to the School Secretary…”

Management’s Response

Concur. All teachers and sponsors will keep their monies collected and computerized receipts and hand in at year end on sign out checklist.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the sponsor for the PE Uniforms Fundraising (Account #5-1900.01) did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2022.

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.

Management’s Response

Concur. All sponsors will turn in their completion certificate before starting a Fundraiser.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card purchases found four disbursements totaling $2,650 (#31530 for $300, #31532 for $1,000, #31474 for $675 and #31505 for $675) were for payments to two
Loggers’ Run Middle School
Management Letter
Year Ended June 30, 2022

consultants for the drama department. However, the engagement of these consultants did not have a School District Consultant Agreement (PBSD 1420).

Recommendation

To protect the safety of students, prior to a consultant performing services at the school, the school should ensure that (1) the School District Consultant Agreement (PBSD 1420) has been properly executed, and (2) the consultant’s background screening has been completed and cleared as required by Section 10 of the PBSD 1420 and Jessica Lunsford Act (Florida Statute §1012.465).

Management’s Response

Concur. Anyone performing a service must complete all paperwork required for a consultant.
Okeechheelee Middle School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 2200 Pinehurst Drive  
Greenacres, FL 33463

Principal:  
Fiscal Year 2022: Elizabeth Morales  
During Audit: Elizabeth Morales

Treasurer:  
Fiscal Year 2022: Mery Marrasquin  
During Audit: Mery Marrasquin

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<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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<tbody>
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$ 144,546.74 $ 196,195.01 $ 186,297.44 $ 39,919.98 $ 39,919.98 $ 154,444.31
Okeeheelee Middle School
Management Letter
Year Ended June 30, 2022

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, $580 collected through five MCRs (#s 1269-5, 1311-3, 1311-5, 1333-1, and 1345-1) were retained by the sponsors for one to four 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 sponsor to unwarranted exposure and result in potential irregularities.

Management’s Response

Concur. Speak to Fundraising sponsors, remind them to deposit daily.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The Yearbook Sales (Account #5-0450.00) had the following exceptions:
  - The school began selling the yearbooks in July 2021 via the yearbook vendor’s website. However, the Fundraiser Application/Recap Form (PBSD 1053) was not prepared by the sponsor and approved by the Principal until May 12, 2022.
  
  - The school paid the vendor $463.98 based on the April 19, 2022, “interim” invoice. The May 27, 2022, “final” invoice indicated the online sales via the vendor’s website generated a total of $5,050 in sales revenue and the total printing cost of the yearbooks was $5,077.48. As a result, the school overpaid the vendor by $436.50 ($5,050 + $463.98 - $5,077.48).

- The school treasurer did not verify the accuracy of the Actual Sales (Recap) information on the Fundraiser Application/Recap Forms (PBSD 1053) for the Football Sour Pouch Twists Fundraiser (Account #1-1080.01) and the Book Fair Fundraiser (Account #5-1700.02) after the fundraising activities were completed.
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 (PBSD 1053). Most importantly, non-approved fundraisers could subject the school to unwanted liabilities and unfunded debts.

- The school should recoup the $436.50 in overpayment from the yearbook vendor.

- After the fundraiser is over, the treasurer should review the Actual Sales (Recap) information on the Fundraising Application/Recap Form (PBSD 1053) to verify the accuracy and completeness of the sales activities. Accurate purchase and sales information should assist staff in planning for similar fundraisers in the future.

Management’s Response

Concur. We were reimbursed $436.50. New Sponsor is trained on Fundraiser App/Recap Form/Timeline. Bookkeeper will sign Re-Cap forms.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Two disbursements totaling $2,503 (#14080 for $1,473 and #14225 for $1,030) each exceeded the $1,000 threshold for Purchase Order but did not have the required Purchase Orders. A preapproved Purchase Order is required for all purchases in excess of $1,000.

- Disbursement #14145 (for $162.50) was a payment for transportation to the October 22, 2022, trip to La Tuna performance that did not have the required Field Trip Activity Planning Report and Approval Request (PBSD 1894).

- Disbursement #14314 (for $750) was a payment to a consultant for Chorus rehearsal services at various events from March 8 to May 12, 2022. However, the related School District Consultant Agreement (PBSD 1420) was not approved by the Principal until May 16, 2022, 69 days after contract services began, and the date of the consultant’s signature was missing.

- Two disbursements totaling $727 (#14300 for $400, and #14171 for $327) were payments to two consultants for performing DJ services at the 8th grade celebration and Motivational presentation at the school, respectively. Although the payments were supported by a School District Consultant Agreement (PBSD 1420), the required Consultant Evaluation Forms (PBSD 2075) were not completed for these consultants.
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 (PBSD 1894)* and *Approval Request and Leave/Temporary Duty Elsewhere (TDE) Applications* must be completed by the sponsor and pre-approved by the Principal and other appropriate supervisors depending on the destination for each field trip.

- To protect the safety of students, prior to a consultant pertaining services at the school, the school should ensure (1) the *School District Consultant Agreement (PBSD 1420)* has been properly executed, and (2) the consultant’s background screening has been completed and cleared as required by *Section 10 of the Agreement* and *Jessica Lunsford Act (Florida Statutes §1012.465)*.

- Pursuant to page 13-3 of the *District’s Purchasing Manual*, a *Consultant Evaluation Form (Page 8 of PBSD 1420)* must be completed after the services have been rendered.

Management’s Response

Concur.
Omni Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 5775 Jog Road
Boca Raton, FL 33496

Principal:
Fiscal Year 2022: Nikkia DeLuz
During Audit: Nikkia DeLuz

Treasurer:
Fiscal Year 2022: Mirtha Valencia
During Audit: Mirtha Valencia

Cash and Investments

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<th>Transfers In</th>
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$ 77,854.89 | $ 139,060.18 | $ 137,266.79 | $ 11,402.72 | $ 11,402.72 | $ 79,648.28
Omni Middle School
Management Letter
Year Ended June 30, 2022

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, 2022

Address:  6775 180th Avenue North  
Loxahatchee, FL 33470

Principal:  
Fiscal Year 2022:  Brian McClellan  
During Audit:  Brian McClellan

Treasurer:  
Fiscal Year 2022:  Celine Harrison  
During Audit:  Celine Harrison

### Cash and Investments

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Osceola Creek Middle School
Management Letter
Year Ended June 30, 2022

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, 2022

**Address:**
1560 Kirk Road  
Palm Springs, FL 33461

**Principal:**
- **Fiscal Year 2022:** Pamela McDonnough  
- **During Audit:** Pamela McDonnough

**Treasurer:**
- **Fiscal Year 2022:** Donna Whiteside  
- **During Audit:** Donna Whiteside

**Community School Director:**
- **Fiscal Year 2022:** Sean Ashworth  
- **During Audit:** Sean Ashworth

## Cash and Investments

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<td>$ 130,729.86</td>
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### Cash and Investments

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|          | $ 130,413.19      | $ 209,846.97| $ 209,530.30 | $ 61,463.70 | $ 61,463.70 | $ 130,729.86 |
Palm Springs Middle School
Management Letter
Year Ended June 30, 2022

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, 2022**

Address: 11901 Lake Worth Road  
Lake Worth, FL 33467

Principal:  
Fiscal Year 2022: Michael Aronson  
During Audit: Jennifer Galindo

Treasurer:  
Fiscal Year 2022: Romulo Llerena  
During Audit: Brenda Vargas

### Cash and Investments

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|                | $188,324.11        | $347,505.71| $324,398.00   | $52,917.64   | $52,917.64   | $211,431.82     |
Polo Park Middle School
Management Letter
Year Ended June 30, 2022

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, $50 in cash collected through MCR # 939-5 was kept by the sponsor over the weekend before putting the money into the drop-safe for deposit the next working day.

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. Review policy and procedures with the staff.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that:

- The Certificate of Insurance for Lease #1011 did not include the School Board as an additional insured party.

- Leasing charges for two leases (#1003 and #1011) were not always collected prior to the use of facilities. Delays ranged from four to 92 days. Moreover, Lease Agreement #1011 did not have the signature of a witness.

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.
Polo Park Middle School  
Management Letter  
Year Ended June 30, 2022

- **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 ensure **Lease Agreements** are legally enforceable, they should be executed with all the required signatures prior to the use of facilities by lessees and be properly witnessed.

**Management’s Response**

*Concur. Reviewed leasing practices with New Bookkeeper.*

**SAFE SCHOOL PROGRAM**

**Finding**

The review of records for the Safe School Program found that:

- The **Student Attendance Rosters** for the months of March 2022 through May 2022 were missing.

- The program included 66 students receiving fee waivers based on their Free/Reduced Lunch (FRL) status. However, evidence of the student’s eligibility for the FRL Program was not retained.

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. Meet with Aftercare Director and established practice for maintaining records.*
Roosevelt Middle School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022  

Address:  1900 North Australian Avenue  
West Palm Beach, FL 33407  

Principal:  
Fiscal Year 2022:  Jeremiah Stewart  
During Audit:  Jeremiah Stewart  

Treasurer:  
Fiscal Year 2022:  Shameka Salters / Mahsha Butler  
During Audit:  Kristy Dinnall  

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**Cash and Investments**  

<table>
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<tr>
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<th>Beginning Balances</th>
<th>Receipts</th>
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<td>0.00</td>
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<td><strong>$32,834.34</strong></td>
<td><strong>$55,580.62</strong></td>
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</table>
Roosevelt Middle School
Management Letter
Year Ended June 30, 2022

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample Monies Collected Reports (MCRs) found that collections were not always deposited into the drop-safe and the bank in a timely manner. For example,

- $25 in cash collected through MCR #1135-6 was retained by the sponsor for two working days before being put into the drop-safe for deposit.

- $125 collected through two MCR (#1126-3 and #1126-4) was processed by the school treasurer and deposited into the bank eight to nine 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. Principal is meeting with all sponsors at the school to address this matter. The new treasurer Kristy Dennil has been trained and commanded to count all Money Collected Forms dropped twice a week. If the treasurer sees a drop days after the collection, she will email the sponsor to remind of the requirement.

DOCUMENTATION FOR FUNDRAISERS

Finding

The Campus Yearbook Sales (Account #5-0450.00) did not have the required Sales Item Inventory Report. In addition, the Actual Sales (Recap) section of the Fundraising Application/Recap Form (PBSD 1053) was not completed by the sponsor after the sales activities had ended. Due to the missing records, we were unable to ascertain whether all revenues were properly accounted for.

Recommendation

Fundraisers should be administered in accordance with School Board Policy 2.16 and related District guidelines. Specifically,
Roosevelt Middle School
Management Letter
Year Ended June 30, 2022

• *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.

• The Actual Sales (Recap) section of the *Fundraising Application/Recap Form (PBSD 1053)* should be accurately completed by the sponsor after the fundraising activities had ended. The school treasurer should review and verify the accuracy of the Recap information recorded on the *Fundraising Application/Recap Form*. Accurate purchase and sale information should assist staff in planning for similar fundraisers in the future.

Management’s Response

Concur. The school treasurer has been directed to review the fundraising with the sponsor. She will make sure that all documentation is completed correctly. Additionally, she will collect all training certificates prior to getting the approval from the principal. The treasurer will also double check the closing of the fundraiser to make sure the inventory report is completed correctly as well.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #13605 (for $1,080) did not have the Principal’s approved *Check Requisition*.

- Disbursement #13612 (for $525) was for payment of charter bus service for an in-county parade. However, this fieldtrip did not have the required Principal’s approved *Field Trip/Activity Planning Report and Approval Request Form (PBSD 1894)*.

- Two Disbursements totaling $2,691.90 (#13638 for $1,560 and 13649 for $1,131.90) each exceeded the $1,000 threshold for a *Purchase Order*, but did not have the required *Purchase Orders*.

- The *School District Consultant Agreement (PBSD 1420)* for Disbursement #13660 (for $2,100) did not have the date of the consultant’s signature. Also, the required *Consultant Evaluation Form (PBSD 2075)* was not completed.

- Three Disbursements (#13664 for $350, #13671 for $175, and #13684 for $100) were for payments to the same consultant for providing DJ services at various school events during February through April 2022. However, the engagement of this consultant did not have the required *School District Consultant Agreement (PBSD 1420)*.
Roosevelt Middle School  
Management Letter  
Year Ended June 30, 2022

- Disbursement #13710 (for $780) was for purchase of 20 admission tickets to Rapids Water Park as incentive awards for students. However, no documentation was maintained indicating who were the recipients of the tickets.

**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 disbursements should be adequately documented with (1) a Principal-approved *Check Requisition* completed with all required information, and (2) itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

- 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 (PBSD 1894)* 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.

- 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.

- To 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. The *School District Consultant Agreement (PBSD 1420)* should be properly executed for all consultants with dated signatures. Pursuant to page 13-1 of the *District’s Purchasing Manual*, “a Consultant Evaluation Form (Page 8 of PBSD 1420) must be attached to the contract for the service to be performed.”

- To ensure proper fiscal accountability, the school should maintain documentation of recipients of the tickets.

**Management’s Response**

Concur.

- No checks will be written without all documentation and an approved check requisition form signed by the Principal.
- All field trip Guidelines and procedures have been shared with all staff members, additionally the Principal met with the sponsor responsible for this finding to reinforce the procedures.
- Treasurer has been trained to follow all procedures and knows that all purchase orders must be completed along with all back documents (quotes or invoices) prior to the purchase order being signed by the principal.
- The new treasurer has received training in this matter and is aware that all forms must be signed by the District Department Director or the Principal of the school after all forms have been completed correctly.
Roosevelt Middle School  
Management Letter  
Year Ended June 30, 2022

- The new treasurer has received training in this matter and is aware of all guidelines in regards to the School District Consultant Agreement and knows the steps that have to be done so that all documentation can be properly stored.
- This did not occur this school year, however we did have a after school field trip to the Rapid Water park in SY 2017-2018, and all documents are filed.

SAFE SCHOOL PROGRAM

Finding

The review of Safe School (Aftercare) 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.
- Two students who received fee waivers but 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 the District’s Record Retention Schedule.

Management’s Response

Concur.
- Our Afterschool Program Directors have a copy of every student that paid their monthly fee and registration fee for anyone who paid cash check or money order as long as it wasn't online. Previous treasurer did not provide an online payment ledger to the Director as requested at the time. Our new treasurer will provide a monthly report to make sure all documents will be stored correctly.
- The new treasurer has received training on this matter and is aware that no waiver will be allowed and the principal will not sign any waiver without proper documentation.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found the following:
Roosevelt Middle School
Management Letter
Year Ended June 30, 2022

- Unused School Checks were not inventoried monthly. Instead, inventories were performed only six times during the fiscal year in October and December 2021; and January, February, March, and April 2022.

- The Assignment Register for Classroom Receipt Books (PBSD 0174) was not completed with all the required information. Missing information included the dates of returned, and number of receipts used during the year.

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. After a conversation with the document custodian we agreed that she will redo the training and make sure all checks are counted for monthly. After a conversation with the document custodian she understands that all required information on form #0174 must be completed.
Tradewinds Middle School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  
5090 South Haverhill Road  
Greenacres, FL 33463

Principal:  
Fiscal Year 2022: Shakecia Robinson  
During Audit: Shakeica Robinson

Treasurer:  
Fiscal Year 2022: Lorraine Baker  
During Audit: Lorraine Baker

Cash and Investments

<table>
<thead>
<tr>
<th>Category</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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<td>Athletics</td>
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<td>$ 3,729.76</td>
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<td>(902.25)</td>
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$ 40,659.32  $ 144,229.32  $ 131,510.15  $ 29,554.90  $ 29,554.90  $ 53,378.49
Tradewinds Middle School  
Management Letter  
Year Ended June 30, 2022

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, $775 in cash collected through eleven MCRs (#s 1550-2, 1550-5, 1550-7, 1550-9, 1550-10, 1550-14, 1550-21, 1550-24, 1550-26, 1550-28, and 1550-30) 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, 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

Concurred. This event occurred prior to me becoming the principal. During TMS Welcome Back Faculty Meeting, all staff members were provided with the protocols when collecting and depositing money. Additionally, all coaches, coordinators, and club sponsors complete the required training.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The fundraising activities for the Hero T-Shirts Sales (Account #7-0100.01) began on August 6, 2021. However, the sponsor for this fundraiser did not complete the required Annual eLearning Fundraiser Training Course until October 26, 2021. Furthermore, the Actual Sales (Recap) information on the Fundraising Application/Recap Form (PBSD 1053) was not verified by the school treasurer.

- The $266 sales revenue of the Athletic Concessions sales were inadvertently recorded in the Hero T-Shirts Sales (Account #7-0100.01) account instead of the decimalized account for Athletic Concessions Sales (Account #1-0010.01).
Tradewinds Middle School
Management Letter
Year Ended June 30, 2022

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 fundraising revenues and expenses are accurately reported, the Actual Sales (Recap) information on the Fundraising Application/Recap Form (PBSD 1053) should be verified by the treasurer once the fundraising activities have been completed.

- To assist the school in evaluating the performance of individual fundraisers, the fundraiser account should include only related revenues and expenditures.

Management’s Response

Concurred. This event occurred prior to me becoming the principal. All coaches, coordinators and sponsors have completed the required training and they are aware of the expectations. This information was also shared at our faculty meeting/weekly emails.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #9366 (for $200) was for payment to a DJ for the February 14, 2022, Valentine’s Dance. However, the related School District Consultant Agreement was not approved by the Principal until February 22, 2022, eight days after the consultant began providing services. Additionally, the Consultant Agreement did not include a completed Beneficial Interest and Disclosure of Ownership Affidavit and the Consultant Evaluation Form.

- Disbursement #9445 (for $8,554.81) was for payment of park admissions and food vouchers for the 6th Grade May 24, 2022, trip to Orlando. However, the disbursement was supported by a handwritten Order Form instead of an itemized receipt or invoice.

- Disbursement #9340 (for $54) was for payment to a referee for officiating at a December 13, 2021, athletic event. However, the name of the visiting school and date of event reported on the Check Requisition did not agree with visiting team name and date recorded on the supporting Athletic Game Payment to Officials Report.
Tradewinds Middle School
Management Letter
Year Ended June 30, 2022

- Disbursement #9382 (for $1,676) did not have the required Purchase Order. A Principal’s preapproved Purchase Order is required for all purchases in excess of $1,000.

- The Purchase Order for Disbursement #9447 (for $2,600) was not approved by the Principal until 29 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 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. Pursuant to page 13-1 of the District’s Purchasing Manual, “a completed, signed and notarized Beneficial Interest and Disclosure of Ownership Affidavit (Page 8 of PBSD 1420) must be attached to each contract.”

- 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 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

Concurred. All staff members will get approval from the principal prior to making any purchase/check requisition.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that:

- The Tririga System indicated that the school had seven leasing arrangements (#1001, #1004, #1005, #1007, #1008, #1010, and #1011) during the year. However, the school did not maintain any hard copies of the executed Lease Agreements signed by the lessees and witnesses.

- The school collected a total of $18,724, notated as January through April 2022 lease payments. However, the payments could not be traced to any leasing arrangements in the Tririga System.
Tradewinds Middle School
Management Letter
Year Ended June 30, 2022

Recommendation

To protect the best interest of the School District, all leasing arrangements should be supported by Lease Agreements properly executed with all the required signatures prior to the use of facilities by the lessee. Moreover, in addition to recording leasing activities in the Tririga System, School Board Policy 7.18 (6)(d) states “The facility/school must retain, per District Retention Schedule, a fully executed lease agreement with all additional required documentation in its files accessible for inspection.”

Management’s Response

Concurred. The administrator who is responsible for executing leases has created a folder where the lease agreement will be stored. Additionally, now that the bookkeeper has returned, she will also ensure that the lease arrangements are signed and filed.

Additional Comments. The assignments that occurred before I started at TMS have been corrected.
Watson B. Duncan Middle School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 5150 117th Court North  
Palm Beach Gardens, FL 33418

Principal:  
Fiscal Year 2022: Phillip D'Amico  
During Audit: Phillip D'Amico

Treasurer:  
Fiscal Year 2022: Nicole Hickman  
During Audit: Thea Poteat-Allen

### Cash and Investments

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<th>Category</th>
<th>Beginning Balances</th>
<th>Receipts</th>
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Watson B. Duncan Middle School  
Management Letter  
Year Ended June 30, 2022

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the Sales Item Inventory Report for the DECA Coupon Books Sales (Account #4-1520.01) was not 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. Any discrepancies should be reviewed and resolved accordingly.

Management’s Response

Concur. Going forward all sales item inventory reports will be reviewed and approved by Principal before closeout.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card purchases found that an October 21, 2021, P-Card transaction (for $140.33) was for purchase of five Gift Cards for students. However, no documentation was maintained for the recipients or student signatures acknowledging the receipt of the gift cards.

Recommendation

To ensure proper fiscal accountability, documentation should be maintained for how gift cards were disposed. Bulletin #P-14974-COO/P/AS for gift cards, states that, “Schools must maintain documentation of all recipients of gift cards.

Management’s Response

Concur. All gift cards will be accounted for. A system has been set in place by the bookkeeper and principal to make sure all documentation is maintained.

LEASING OF SCHOOL FACILITIES

Finding

The review of facility leasing records found that Lease Agreement #1015 was not signed by the lessee until nine days after leasehold period begun.
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.

Management’s Response

Concur. I have spoken to the Lease Coordinator to ensure leases are signed in a timely manner and offered support in doing so.
Wellington Landings Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 1100 Aero Club Drive
Wellington, FL 33414

Principal:
Fiscal Year 2022: Lindsay Ingersoll
During Audit: Lindsay Ingersoll

Treasurer:
Fiscal Year 2022: Julie Hausmann
During Audit: Julie Hausmann

Cash and Investments

<table>
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<tr>
<th></th>
<th>Beginning Balances</th>
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<tr>
<td>Athletics</td>
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<td>Music</td>
<td>15,471.91</td>
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<td>Classes</td>
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$ 188,122.85
Wellington Landings Middle School
Management Letter
Year Ended June 30, 2022

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation found that the Yearbook Fundraiser (Account #5-0450.01) had the following exceptions:

- The Sales Item Inventory Report for the Yearbook Sales was neither signed by the sponsor nor reviewed and approved by the Principal.

- The Sales Item Inventory Report indicated that 12 (2%) of the 552 Yearbooks purchased for resale were provided to students and staff free-of-charge. These give-away items had a total resale value of $600. However, no record was maintained to document the purposes and the recipients for these free items.

Recommendation

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

- The Sales Item Inventory Report should be reviewed and 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.

- To ensure proper fiscal accountability, fundraising items given away with a resale value over $50 each must be fully documented with a list of the recipients and a reason.

Management’s Response

Concur. Recommendation will be followed and give-away items will be properly documented.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Four disbursements totaling $16,360 (#16622 for $1,500, #16683 for $5,072, #16806 for $2,888, and #16905 for $6,900) were payments to a consultant for an on-campus science demonstration. However, the related School District Consultant Agreement exceeded the $5,000 threshold, but was not approved by the Regional/Instructional Superintendent as required by the Purchasing Manual, Chapter 13.

- A May 27, 2022, P-Card transaction (for $296.78) was supported by receipts totaling $266.78. There was no support documents for the remaining $30 expenses.
Wellington Landings Middle School  
Management Letter  
Year Ended June 30, 2022

**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.

- 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. Consultant contract for this will be correct going forward. P-card expenses will be closely monitored.*
## Western Pines Middle School
### Internal Fund Accounts
#### Combining Statement of Changes in Cash and Investments – Cash Basis
#### Year Ended June 30, 2022

**Address:**
5949 140 Avenue North  
Royal Palm Beach, FL 33411

**Principal:**
- **Fiscal Year 2022:** Robert Hatcher  
- **During Audit:** Philip Preddy

**Treasurer:**
- **Fiscal Year 2022:** Tammi Leblanc  
- **During Audit:** Tammi Leblanc

### Cash and Investments

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>Athletics</td>
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<td>$4,476.00</td>
<td>$9,220.10</td>
<td>$4,248.65</td>
<td>$4,248.65</td>
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<td>$3,702.08</td>
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<tr>
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<tr>
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<td><strong>Total</strong></td>
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<td><strong>$152,829.60</strong></td>
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<td><strong>$48,719.69</strong></td>
<td><strong>$48,719.69</strong></td>
<td><strong>$160,634.03</strong></td>
</tr>
</tbody>
</table>

$160,634.03
Western Pines Middle School
Management Letter
Year Ended June 30, 2022

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the sponsor for the Candy Gram Fundraiser (Account #3-2575.01) did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2022.

Recommendation

Fundraisers should be administered in accordance with School Board Policy 2.16 and the 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.

Management’s Response

Concur. All fundraiser sponsors must attach a copy of the completed fundraiser training certificate to the fundraising application before being signed by the principal.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card purchases found two disbursements totaling $1,725 (#15295 for $800 and #15357 for $925) were payments to one consultant for Track Championship events that did not have the required School District Consultant Agreement (PBSD 1420).

Recommendation

To protect the safety of students, prior to a consultant performing services at the school, the school should ensure that (1) the School District Consultant Agreement (PBSD 1420) has been properly executed, and (2) the consultant’s background screening has been completed and cleared as required by Section 10 of the PBSD 1420 the Agreement and Jessica Lunsford Act (Florida Statute §1012.465).

Management’s Response

Concur. All Consultant agreements will be completed per district policy.
Western Pines Middle School  
Management Letter  
Year Ended June 30, 2022  

SAFE SCHOOL PROGRAM  

Finding  

The review of the Safe School Program records found that the Safe School fees were not transmitted to the Central Office monthly. Fees were only transmitted six times during the fiscal year on December 1, 2021, and January 11, February 14, March 24, April 28 and June 6, 2022.  

Recommendation  

Safe School Program should be administered in accordance with Middle School Afterschool Directors’ Handbook and Internal Accounts Manual Chapter 14- District Transmittals guidelines. Specifically, fees collected from parents for aftercare program in conjunction with middle schools Safe School Program be transmitted monthly to the Central Office within five days of the close of the accounting period.  

Management’s Response  

Last year's audit was on 11/17/21 and at that time this was a finding. From the date of that audit forward, transmittals have been submitted on time.
Woodlands Middle School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 5200 Lyons Road  
Lake Worth, FL 33467

Principal:  
Fiscal Year 2022: Jenifer Kuras  
During Audit: Jenifer Kuras

Treasurer:  
Fiscal Year 2022: Jureerat Prisarojn  
During Audit: Jureerat Prisarojn

Cash and Investments

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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</thead>
<tbody>
<tr>
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<td>$3,344.81</td>
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<td>$1,911.42</td>
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</table>

$125,107.96 $210,172.24 $169,883.14 $50,329.12 $50,329.12 $165,397.06
Woodlands Middle School  
Management Letter  
Year Ended June 30, 2022

DOCUMENTATION FOR FUNDRAISERS

Finding

The Sales Item Inventory Report (SIIR) for the Broadway Our Way Sales (Account #2-1500.01) was not completed with accurate information. Specifically,

- The sales revenue indicated on the SIIR was $1,710, but actual sales revenue recorded in the school’s Accounting System was $4,495.
- The SIIR indicated that as of May 24, 2022, 60 T-shirts and 65 Hoodies were in inventory, and 56 T-shirts and 15 Hoodies were either missing or given-away free of charge. However, our observation of inventory on December 6, 2022, found 78 T-shirts and 25 Hoodies. Subsequent to the audit, the sponsor teacher provided the OIG a list of 51 students who received the Hoodies free-of-charge.

Due to the lack of accurate sales and give-away information, we were unable to determine if all sales revenues were properly accounted for.

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 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. All aspects of School Board Policy 2.16 are now followed.

SAFE SCHOOL PROGRAM

Finding

The review of records for the Safe School (Morning and Aftercare) Program found that:

- The Attendance Records indicated 115 students attended the Safe School Program during Fiscal Year 2022. However, the required Registration Form for 35 students and documentation for Fee Waiver eligibility for 27 students were missing.
- A total of $20,249 in Safe School Program fees was deposited into the Internal Funds during the year. However, the Safe School Program’s fee collection records indicated a total of $18,757.08 in program fees was collected during the year, which was $1,673.92 less than the actual collection deposited into the Internal Funds. Apparently, either some of the fee collection records were missing or incomplete.
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.

**PRENUMBERED DOCUMENTS**

**Finding**

The review of prenumbered documents found that the Assignment Register for Classroom Receipt Books (PBSD 0174) did not include all the inventories maintained during the school year.

**Recommendation**

To ensure proper fiscal controls and accountability, and as required by Chapter 27 of the Internal Accounts Manual. Specifically, 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**

All inventories are now being maintained on the Assignment Register for Official Receipt Books (0174)
High Schools
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<td>Fees/Registration Not Properly Collected</td>
<td>Student Registration and Attendance Timed</td>
<td>Missing Timecard</td>
<td>Timecard Not Signed by Employee</td>
<td>Timecard Not Signed-off By Supervisor</td>
<td>Payroll Did Not Match with Employee Timecard</td>
<td>Missing Timecard</td>
<td>St, &amp; Incurred Excess Hours</td>
<td>Program Deficit and/or High Staffing Level</td>
<td>Wages/Stipends Paid From Internal Funds</td>
<td>Inadequate Support for Disbursement</td>
<td>P-Card Related Findings</td>
<td>Disbursement Not Properly Approved</td>
<td>Disbursement Funded By Incorrect Account</td>
<td>Receipts Recorded In Wrong Account</td>
<td>Monies Collected Not Properly Documented</td>
<td>Lease Prequalification Not Available</td>
<td>Lease Agreement Not Adequately Maintained</td>
</tr>
</tbody>
</table>
Atlantic High School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  
2455 West Atlantic Avenue  
Delray Beach, FL 33445

Principal:  
Fiscal Year 2022: Sandra Edwards  
During Audit: Sandra Edwards

Treasurer:  
Fiscal Year 2022: Mary Stacey  
During Audit: Mary Stacey

Afterschool Site (Community School) Director:  
Fiscal Year 2022: Jerry Fogarty  
During Audit: Jerry Fogarty

Cash and Investments

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>Athletics</td>
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<td>4,314.85</td>
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<td>Classes</td>
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<td>Clubs</td>
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<td>30,712.81</td>
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<tr>
<td>Departments</td>
<td>50,130.86</td>
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<td>$113,085.19</td>
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Total: $256,200.34
Atlantic High School
Management Letter
Year Ended June 30, 2022

LEASING OF SCHOOL FACILITIES

Finding

Lease #1027 was for the use of school facilities by the lessee during July 3 through 31, 2022. However, the leasing fees of $2,380.00 were not collected until July 29, 2022; 25 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, 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.
A.W. Dreyfoos School of Arts  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 501 South Sapodilla Avenue  
West Palm Beach, FL 33401

Principal:  
Fiscal Year 2022: Blake Bennett  
During Audit: Blake Bennett

Treasurer:  
Fiscal Year 2022: Sandra Bullock  
During Audit: Sandra Bullock

### Cash and Investments

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
</tr>
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<tbody>
<tr>
<td>Athletics</td>
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<tr>
<td>Classes</td>
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<tr>
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<td>42,277.46</td>
</tr>
</tbody>
</table>

|        | $637,628.63 | $1,166,705.02 | $1,023,792.06 | $312,321.34 | $312,321.34 | $780,541.59 |
A.W. Dreyfoos School of the Arts  
Management Letter  
Year Ended June 30, 2022

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card transactions found that a School District Consultant Agreement (PBSD 1420) totaling $4,800 for a viola and violin sectional consultant was approved by the principal on September 3, 2021. However, this consultant was paid a total of $5,131.25 during Fiscal Year 2022. 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.

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 with all the required dated signatures and forwarded to the Purchasing Department when payments are to exceed $5,000.

Management’s Response

Concur. Bookkeeper will start keeping backup ledgers for funding to ensure they are not overpaid.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that leasing charges were not allocated and recorded in the respective accounts in accordance with District’s guidelines. During the year, the school under-allocated and under-transmitted a total of $2,258.03 in Utilities Fees (Account #6-5500.00) 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. Funding was moved from Lease to utilities and will be transmitted to the District Office. The spreadsheet will be utilized in the future.
A.W. Dreyfoos School of the Arts  
Management Letter  
Year Ended June 30, 2022

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 the School 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. Document Custodian will meet with bookkeeper on a monthly basis to give the monthly report so that she can process.
Boca Raton High School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 1501 N.W. 15th Court  
Boca Raton, FL 33486

Principal:  
Fiscal Year 2022: Suzanne King  
During Audit: Suzanne King

Treasurer:  
Fiscal Year 2022: Sue Paine  
During Audit: Sue Paine

Community School Director:  
Fiscal Year 2022: Joseph Cortes  
During Audit: Shawn Servos

<table>
<thead>
<tr>
<th>Cash and Investments</th>
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<tbody>
<tr>
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<th>Accounting Area</th>
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<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>Athletics</td>
<td>$140,198.33</td>
<td>$362,382.13</td>
<td>$329,622.40</td>
<td>$170,264.46</td>
<td>$172,552.70</td>
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<tr>
<td>Music</td>
<td>$29,301.13</td>
<td>$102,996.91</td>
<td>$104,095.52</td>
<td>$31,148.21</td>
<td>$30,237.99</td>
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Boca Raton High School
Management Letter
Year Ended June 30, 2022

DOCUMENTATION FOR FUNDRAISERS

Finding

The sponsor for the Band Coupon Books Fundraiser (Account #2-1000.01) did not complete the required Sales Item Inventory Report. The same observations was also noted in the Fiscal Year 2021 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 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

Concur. The principal met with the teacher and explained that the Inventory Report form must be completed even when the items are purchased online.
Boynton Beach High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 4975 Park Ridge Boulevard
Boynton Beach, FL 33426

Principal:
  Fiscal Year 2022: Anthony Lockhart
  During Audit: Anthony Lockhart

Treasurer:
  Fiscal Year 2022: Toni Hatcher
  During Audit: Toni Hatcher

Community School Director:
  Fiscal Year 2022: Karenas Wright and Marie Maxi
  During Audit: Dr. Robert Baker

Cash and Investments

<table>
<thead>
<tr>
<th>Category</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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</table>

$162,374.13  $368,260.51  $273,379.84  $218,945.41  $218,945.41  $257,254.80
ADULT EDUCATION AND COMMUNITY SCHOOL PROGRAMS

Finding

The review of the Adult Education and Community School Programs found that Adult Education and Community Education attendance records and registration records were not completed and retained. In addition, the school did not maintain any proof of Florida residency for students eligible for the Florida resident’s tuition rates.

Recommendation

Adult Education and Community School Programs should be administered in accordance with the District’s guidelines. Specifically,

- **Student Registration Forms** and **Attendance Records** should be completed and retained for a time-period consistent with the **District’s Record Retention Schedule** and related guidelines.

- Proof of Florida residency should be maintained for students eligible for the Florida resident’s tuition rates.

Management’s Response

*Concur.* Attendance records were collected and monitored in S.I.S. Henceforth, we will collect sign-in sheets that will correlate with the S.I.S. attendance. During registration, the proper documentation will be collected and maintained.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that:

- **Lease Agreement #1022** did not have the proof of liability insurance. The lessee appears to have purchased liability insurance thru the District for the period of January to February 2022, but not for March, 2022. However, the Tririga System was not updated to reflect the $118 in insurance and therefore the charge was not collected from the lessee.

- The school received $2,108.82 in leasing charges from a lessee on March 8, 2022. However, no leasing documentation, including the **Lease Agreement** and proof of liability insurance, was maintained by the school for this **Lease Agreement**.

- **Lease #1059** had a total leasing charges of $6,192.00; however, the school collected only $2,160.00 from the lessee. According to the records in the Tririga System, the lessee did not use the facilities for the entire leasing period due to the Covid pandemic, and the $4,032.00 balance was waived. However, the reduction in leasing charges was not updated in the Tririga System, resulting in overstating the school’s leasing revenue by $4,032.00.
Boynton Beach High School  
Management Letter  
Year Ended June 30, 2022

- Lease #1039 had a total leasing charges of $3,223.32; however, the school refunded $1,542.40 to the lessee without any documentation for the justification and Principal’s approval of the refund. Additionally, the Tririga System was not updated to reflect the reduction in leasing charges, thus the expected revenue was overstated by $1,542.40 in the Tririga System.

**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.

- 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. Moreover, in addition to recording leasing activities in the Tririga System, *School Board Policy 7.18 (6)(d)* states “The facility/school must retain, per District Retention Schedule, a fully executed lease agreement with all additional required documentation in its files accessible for inspection.

- Leasing information should be accurately recorded in the Tririga System; and the record should be updated with new information such as fee waivers and amendments in leasing arrangements.

**Management’s Response**

*Concur. We changed Community School APs in January 2022. In addition, we lost the Community School secretary. During this transition, the aforementioned findings were revealed. The Community AP has taken a fastidious approach to monitoring these matters. Training and time spent on the job have improved the efficiency and monitoring of the program.*
Forest Hill High School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  6901 Parker Avenue  
West Palm Beach, FL 33405

Principal:  
Fiscal Year 2022: Esther Rivera  
During Audit: Michael Aronson

Treasurer:  
Fiscal Year 2022: Michele Bauer/ Heidi Watkoski  
During Audit: Romulo Llerena

Community School Director:  
Fiscal Year 2022: Doris Younce  
During Audit: Doris Younce

Cash and Investments

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
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<td>Athletics</td>
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<td>2,932.93</td>
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</table>

$ 177,397.29 $ 487,274.67 $ 413,713.33 $ 216,566.56 $ 216,566.56 $ 250,958.63
UNSECURED CHECKS

Finding

During the audit, we noted that 41 unused school checks (#s 53849-53889) were stored in an unlocked drawer in the school treasurer’s office. Access was not restricted to the office 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. Checks have been locked up.

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample Monies Collected Reports (MCR’s) found that:

- Monies collected were not always deposited into the drop-safe in a timely manner. For example, $3,178 ($1,903 in cash and $1,275 in checks) collected through six MCRs (#s 1689-10, 1709-3, 1709-5, 1720-7, 1720-8, and 1720-12) were retained by the sponsors for one to 13 working days before putting the money into the drop-safe for deposit.

- Some sponsors did not always record the deposit information on the Drop-safe Log before dropping off the monies into the safe. For example, the deposit information for $450 collected through two MCRs (#1720-7 and #1720-8) was not recorded on the log.

- MCRs were not always completed with all the required information. For example, $1,049 collected through four MCRs (#s 1720-3, 1720-4, 1720-5, and 1720-13) did not include the students’ names for cash collections for senior checkout obligations. Moreover, MCR#1720-4 did not include the date of 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.

- 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. The activity sponsor should complete Section 1 of the Log before dropping off the collections into the safe.

- Monies collected should be supported by MCRs with all the required information, including the payee’s name, date of collection, dollar amount, and check number when appropriate.

**Management’s Response**

Concur. Sponsors and coaches have been reminded of policies and procedures.

**DOCUMENTATION FOR FUNDRAISERS**

**Finding**

The review of fundraiser documentation revealed that:

- The Girls’ Basketball Chocolate Sales (Account #1-0850.03) did not have the required Fundraising Application/Recap Form and Sales Item Inventory Report.

- The Actual Sales (Recap) section of the Fundraising Application/Recap Form for the Girl’s Flag Football Chocolate Sales (Account #1-1090.02) was not verified by the treasurer after the sales activities had been completed. Moreover, the sponsor for the fundraiser did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2022.

**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.

- After the fundraiser is completed, the treasurer should review the Actual Sales (Recap) information on the Fundraising Application/Recap Form to verify the accuracy and completeness of the sales activities.

- 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. Sponsors and coaches have been reminded of policies and procedures.

**DOCUMENTATION FOR DISBURSEMENTS**

**Finding**

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

- Disbursement #53569 (for $2,352) was for payment to an employee for student meals for the April 21 through 24, 2022, field trip to Fort Benning. However, the disbursement did not have any supporting documentation for the expenses.

- Disbursement #53650 (for $300) and an April 27, 2022, P-Card purchase (for $472.60) were supported by credit card transaction reports that did not have the details of the items purchased.

- Disbursement #53498 (for $3,671.80) was supported by a Customer Order Summary which included a $183.70 discount for a net total purchase price of $3,488.10. However, the school inadvertently paid the full amount of $3,671.80, resulting in an overpayment of $183.70 to the vendor.

**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.

- The school should contact the vendor to recoup the $183.70 overpayment for Disbursement #53498.

Management’s Response

Concur. Policies and procedures have been reviewed.

**LEASING OF SCHOOL FACILITIES**

**Finding**

The review of records for school facility leasing found that:
Forest Hill High School
Management Letter
Year Ended June 30, 2022

• *Lease Agreements* were not always properly executed with all the signatures in a timely manner. Two Agreements (#s 1006 and 1007) were not approved by the Principal and not signed by the lessees and the witnesses until one to 33 days after the leasehold periods had begun.

• Leasing charges for four *Lease Agreements* (#’s 1006, 1007, 1011 and 1013) were not collected until four to 58 days after the leasehold periods had begun.

**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.

• *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. Policies and procedures have been reviewed.

**ADULT EDUCATION AND COMMUNITY SCHOOL PROGRAMS**

**Finding**

The review of the Adult Education and Community School records found that Adult Education fees were not transmitted monthly to the Central Office. During the year, the fees were only transmitted twice to the Central Office, on December 20, 2021, and June 21, 2022.

**Recommendation**

As required by District procedures, the school should transmit the Adult Education and Community School tuition fees to the Central Office by the 20th of the following month.

**Management’s Response**

Concur. Reports will be sent monthly.

**PRENUMBERED DOCUMENTS**

**Finding**

The review of controls in prenumbered documents found that although an administrative staff was the assigned custodian for *School Checks*, the *Prenumbered Document Inventory Register (PBSD 0160)* for *School Checks* was not completed during the year.
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. Document Custodian will check regularly.
Glades Central High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 1001 SW Avenue "M"
Belle Glade, FL 33430

Principal:
Fiscal Year 2022: Melanie Bolden-Morris
During Audit: Melanie Bolden-Morris

Treasurer:
Fiscal Year 2022: Irma Goggans
During Audit: Shawntar O’Neal

Cash and Investments

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<th>Beginning Balances</th>
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<th>Transfers In</th>
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<td>6,304.78</td>
<td>1,940.00</td>
<td>4,714.29</td>
<td>6,005.95</td>
<td>1,890.00</td>
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<tr>
<td>Classes</td>
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<td>6,761.20</td>
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<td>9,663.15</td>
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<td>68,535.32</td>
<td>10,120.80</td>
<td>(1,867.43)</td>
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</table>

| **Total**      | $ 303,445.69       | $ 389,153.27 | $ 439,601.01  | $ 285,064.94 | $ 285,064.94  | $ 252,997.95   |

High Schools 475
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, $180.50 collected through seven MCRs (#s 1587-2, 1587-4, 1587-16, 1587-17, 1587-18, 1587-19, and 1587-20) were retained by the sponsors for one to four 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 monies to unwarranted exposure and result in financial irregularities.

Management’s Response

Concur. I will make sure that staff knows they must drop funds on the date collected.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #16839 (for $63.75) was for reimbursing gasoline expenses to a sponsor for transporting students to athletic activities on October 11, 2021. However, the expense was not supported by the related Field Trip/Activity Planning Report and Approval Request Form (PBSD 1894). Without adequate supporting documentation, there is no assurance that the expense was appropriate.

- Two disbursements (#16878 for $2,319.33 and #17022 for $1,020.71) that exceeded the $1,000 threshold for Purchase Order, did not have the required Purchase Orders. Moreover, Disbursement #16878 (for $2,319.33) was supported by a vendor statement which did not show the details of the items purchased.

- Disbursement #16885 (for $8,502.64) was supported by vendors’ price estimates (one for $2,002.64 and another for $6,500) instead of invoices. In addition, the Purchase Order for the $2,002.64 purchase did not have the date of the Principal’s signature.

- Disbursement #16970 (for $65) was for payment for professional membership that did not have prior approval from Accounts Payable. Accounts Payable approval is required to ensure that the organization is in compliance with the District’s anti-discrimination policies.
Glades Central High School  
Management Letter  
Year Ended June 30, 2022  

- Disbursement #16982 (for $780) was a payment to a Charter Bus Company for transporting students to a soccer game on December 3, 2021. The Field Trip/Activity Planning Report and Approval Request Form (PBSD 1894) indicated the field trip covered the period of November 8, 2021, through January 20, 2022. However, the itinerary page of the Report only listed the November 8, 2021, trip and did not have the information for the December 3, 2021, trip.

- A May 13, 2022, P-Card transaction (for $385) was for the payment of lodging expenses for the student trip to the State Championship Meet in Gainesville that did not have an invoice or receipt to support the payment.

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.

- Accounts Payable approval is required for payment of professional membership fees to ensure that the organization is in compliance with the District’s anti-discrimination policies.

- 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.

- 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. I will make sure the staff knows the procedures for invoicing, P-card purchases and field trips so that does not happen again in the future.
John I. Leonard High School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  4701 10th Avenue North  
Greenacres, FL 33463

Principal:  
Fiscal Year 2022: Melissa Patterson  
During Audit: Jesus Armas

Treasurer:  
Fiscal Year 2022: Maria Luna  
During Audit: Maria Luna

Community School Director:  
Fiscal Year 2022: Valerie Silverman  
During Audit: Valerie Silverman

Cash and Investments

<table>
<thead>
<tr>
<th></th>
<th>Beginnig Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>Athletics</td>
<td>$ 25,702.74</td>
<td>$ 154,399.29</td>
<td>$ 122,177.33</td>
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<td>26,151.48</td>
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<tr>
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<tr>
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<td>14,867.93</td>
<td>14,009.09</td>
<td>12,467.58</td>
<td>13,053.08</td>
<td>( 2,015.62)</td>
</tr>
</tbody>
</table>

$ 251,548.87 $ 666,575.69 $ 604,319.68 $ 199,643.34 $ 199,643.34 $ 313,804.88
John I. Leonard High School  
Management Letter  
Year Ended June 30, 2022  

CHANCE FUNDS  

Finding  

According to the school’s accounting records, the school had a total of $3,000 in Change Funds as of January 12, 2023. Some of the change funds were assigned to various activity sponsors. During the audit, our examination of the change funds on January 12, 2023, found only $2,950, which was $50 less than the school’s accounting record. There was no documentation for the shortage.  

Recommendation  

To ensure school assets are properly safeguarded, change funds should be maintained in accordance with Internal Accounts Manual, Chapter 10, Change Funds. All discrepancies should be reviewed and resolved accordingly.  

Management’s Response  

Concur. This was a clerical error. We maintain change funds in accordance with Internal Accounts Manual.  

DEPOSIT OF MONIES  

Finding  

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

- Section 1 of the Drop-safe Log and MCRs were not always completed with all the required information. Missing information included the date and the dollar amount of the collection.  

- Monies collected were not always deposited into the drop-safe in a timely manner. For example, $3,535.50 of the $4,384.12 collected through seven MCR’s (#’s 1519-6, 1519-11, 1519-12, 1519-13, 1519-17, 1480-14, and 1480-25) were retained by the sponsors for one to seven working days before putting the money into the drop-safe for deposit. Moreover, the date on the MCR #1519-11 (white) copy was altered to match the dates of the Classroom Receipts.  

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.  

- Responsible staff should complete the Drop-safe Log with all the required information including the date of collection.
John I. Leonard High School  
Management Letter  
Year Ended June 30, 2022

- 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. When collection forms are not submitted properly, the bookkeeper has been following up. Also, we are ensuring that the appropriate personnel have the proper internal accounts training. Staff has been reminded to drop money off in a timely manner.

DOCUMENTATION FOR FUNDRAISERS

Finding

The sponsor for the Academy Polo Shirts Sales (Account #5-0030.01) did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2022.

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.

Management’s Response

The sponsor did complete the required training. There must have been a technical issue when she reported.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- The Purchase Orders for five disbursements totaling $15,087.31 (#279393 for $3,730, #279514 for $1,218, #279895 for $6,750, #280007 for $1,863.04, and #280019 for $1,526.27) were not approved by the Principal until two to 10 days after the invoice dates.

- Disbursement #279801 (for $519) was processed for payment four months after the invoice due date.

- The Check Requisition for Disbursement #279888 (for $1,130.99) was not signed by the requestor to confirm that the goods or services were satisfactorily received by the school.
John I. Leonard High School
Management Letter
Year Ended June 30, 2022

- Four Disbursements (#279473 for $439.68, #279589 for $707.72, #279825 for $2,114.32 and #279862 for $552.53) and one P-Card transaction (for $695.49) included sales tax totaling $271.35, although they were tax-exempt qualified purchases.

- Disbursement #279676 (for $610.46) was a refund to an employee for the purchase of event tickets. The refund was supported by the credit card transaction receipts that indicated only the dollar amounts without the details of the purchases.

- Disbursement #279860 (for $701.92) was a refund to an employee for the purchase of team hoodies but did not have supporting documentation to show the employee initially paid for the items.

- The school engaged three consultants to provide Band Color Guard consulting services. Per the School District Consultant Agreements:
  
  - Consultant #1, was to receive $250 for four months for a maximum of $1,000
  - Consultant #2, was to receive $300 for four months for a maximum of $1,200
  - Consultant #3, was to receive $500 for four months for a maximum of $2,000

  However, each consultant was paid an additional $155 in February 2022 through three disbursements (#279707, #279708, and #279709) for a total overpayment of $465 to the three consultants. Additionally, the Consultant Evaluation Forms were not completed for these consultants.

- Five P-Card purchases occurred during the month of December 2021 for a total of $1,181.03 were supported by price quotes, instead of itemized invoices.

- A December 15, 2021, P-Card transaction for $231.54 did not have any supporting documentation.

- The school purchased office supplies (totaling $1,038.25) on December 16, 2021. This purchase exceeded the $1,000 per vendor daily limit and was split into two P-Card transactions ($919.50 and $118.75). Splitting a purchase that exceeded the $1,000 limit into multiple purchases is disallowed by the Purchasing Card Procedures.

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 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.
John I. Leonard High School  
Management Letter  
Year Ended June 30, 2022

- The School District is a sales tax-exempt government entity; it should not pay sales tax for qualified purchases. Furthermore, sales tax is not reimbursable when paid by the employee for tax-exempt purchases.

- A Check Requisition (PBSD 0181) must be completed with all the required information, including the signature of the sponsor. This will confirm that the sponsor reviewed the invoice for accuracy and completeness, and that the goods or services were received.

- 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.

- 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. In addition, a Consultant Evaluation form should be completed after the consulting services have been provided.

- 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.

**Management’s Response**

Concur. We will adhere to the above recommendations. We will have a new budget analyst moving forward and we will ensure she gets the proper training.

**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 Pre-Numbered Tickets. During the year, the School Checks and Pre-Numbered Tickets were inventoried only once on June 1 and June 7, 2022, respectively.

**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 inventory-checks should be documented on the Prenumbered Document Inventory Register (PBSD 0160) accordingly.
**Management’s Response**

*Concur. We thought we were submitting correctly. We will follow up to see where the error occurred.*

**LEASING OF SCHOOL FACILITIES**

**Finding**

The review of records for school facility leasing found that *Lease Agreement #1006* was for the use of facilities by the lessee once a week during October 2 through 31, 2021. However, some of the weekly rentals were not collected until one or two days after the use of facilities by the lessee.

**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**

*The lease is a weekly lease by a church. They are a longtime customer and on occasion they will pay a day or two late. This is out of our hands and we are not going to take away their lease because of an occasional late payment.*
Jupiter High School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  500 North Military Trail  
Jupiter, FL 33458

Principal:  
Fiscal Year 2022: Colleen Iannitti  
During Audit: Colleen Iannitti

Treasurer:  
Fiscal Year 2022: Peggy Groh  
During Audit: Peggy Groh

Community School Director:  
Fiscal Year 2022: Suzanne Smith  
During Audit: Suzanne Smith

### Cash and Investments

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>Athletics</td>
<td>$144,774.11</td>
<td>$630,370.61</td>
<td>$455,034.63</td>
<td>$280,774.08</td>
<td>$341,928.15</td>
<td>$258,956.02</td>
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<tr>
<td>Music</td>
<td>5,777.10</td>
<td>29,996.30</td>
<td>28,528.24</td>
<td>2,550.05</td>
<td>1,244.05</td>
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<tr>
<td>Classes</td>
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<td>179,228.51</td>
<td>105,167.71</td>
<td>116,867.71</td>
<td>90,248.15</td>
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<tr>
<td>Clubs</td>
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<td>202,819.38</td>
<td>227,681.01</td>
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<td>74,159.64</td>
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<tr>
<td>Departments</td>
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<td>41,494.03</td>
<td>325,130.75</td>
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<td>Trusts</td>
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<td>623,714.20</td>
<td>255,562.07</td>
<td>193,228.78</td>
<td>474,758.41</td>
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<td>General</td>
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<td>104,542.90</td>
<td>96,087.88</td>
<td>86,614.22</td>
<td>99,498.31</td>
<td>132,091.02</td>
</tr>
</tbody>
</table>

Total:  
$1,245,001.16  | $1,958,767.83  | $1,791,131.69  | $868,420.67  | $868,420.67  | $1,412,637.30
DEPOSIT OF MONIES

Finding

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

- Monies collected were not always deposited into the drop-safe in a timely manner. For example, $5,689 ($1,574 in cash and $4,115 in checks) collected through six MCRs (#1264-23, #1264-24, #1264-25, #1326-3, #1326-4, and #1326-9) were retained by the sponsors for one to five working days before the money was put into the drop-safe for deposit.

- Section 1 of the Drop-safe Log was not always completed by the sponsors with all the required information. For example, the sponsors did not record the date when the collection MCR #1326-4 (for $860) was deposited into the drop-safe.

- MCR was not always completed with all the required information. For example, MCR #1326-10 did not include 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,

- 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.

- Responsible staff should complete the Drop-safe Log with all the required information. Activity sponsor should complete Section 1 of the Log before dropping off the collections into the safe.

- 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. We will remind staff of the district policies related to money collected forms and the drop safe log.
Jupiter High School
Management Letter
Year Ended June 30, 2022

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the Wrestling Candy Sale (Account #1-7510.02) had the following exceptions:

- The Fundraising Application/Recap Form was not approved by the Principal until 78 working days after the fundraising activities had begun.

- The Sales Item Inventory Report (SIIR) was not completed by the sponsor until the following Fiscal Year on August 5, 2022. Additionally, the SIIR was not reviewed and approved by the Principal.

- The sponsor indicated there were 42 boxes of candy remaining on the SIIR. However, our observation of the physical inventory identified 50 boxes. Moreover, the number of boxes purchased for resale indicated 300 boxes while the invoices showed 332 boxes were purchased.

- A total sales revenue of $15,347.10 was deposited into the Internal Funds during July 2021 through June 2022. However, based on the school’s purchasing records and the Sales Item Inventory Report, this fundraiser should have generated a total estimated revenue of $16,920. As a result, $1,572.90 in estimated revenue was unaccounted for.

<table>
<thead>
<tr>
<th>Item</th>
<th>Quantity</th>
<th>Selling Price</th>
<th>Revenues</th>
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<tbody>
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<tr>
<td>Beginning</td>
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<td>Inventory</td>
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<tr>
<td>(1)</td>
<td>0</td>
<td>332</td>
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<tr>
<td>Items Given</td>
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<tr>
<td>Away (1)</td>
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<td>Inventory On</td>
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<td>$16,920</td>
</tr>
<tr>
<td>Hand (3)</td>
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<td></td>
</tr>
<tr>
<td>Units Sold</td>
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<td></td>
</tr>
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<td></td>
<td>Total Estimated Revenues</td>
<td>$16,920</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total $ Deposited into Internal</td>
<td>$15,347.10</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Estimated Revenues Unaccounted For</td>
<td>$1,572.90</td>
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</tr>
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</table>

(1) Based on FY22 Sales Item Inventory Report.
(2) Based on purchasing records during July 1, 2021, through June 30, 2022.
(3) Based on the auditor observation of physical inventory on September 8, 2022.

Recommendation

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

- To ensure fundraising activities are consistent with the School Board Mission, fundraisers should be preapproved by the Principal, verified by the Bookkeeper and documented in the Fundraising Application/Recap Form.
Jupiter High School
Management Letter
Year Ended June 30, 2022

• 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.

• 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.

*Management’s Response*

*Concur. We will remind staff of district policies for fundraising.*

**DOCUMENTATION FOR DISBURSEMENTS**

**Finding**

The *Purchase Order* for Disbursement #37513 (for $1,025) was not approved by the Principal until 62 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. We will follow all district policies for purchasing.*

**LEASING OF SCHOOL FACILITIES**

**Finding**

The review of records for school facility leasing found that Lease #1011 was for the use of facilities on December 12, 2021. However, the rental income of $1,747.76 was not collected until January 7, 2022; 26 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.”
Jupiter High School
Management Letter
Year Ended June 30, 2022

Management’s Response

Concur. We will follow district leasing policies.
Lake Worth High School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  1701 Lake Worth Avenue  
Lake Worth, FL 33460

Principal:  
Fiscal Year 2022: Elvis Epps  
During Audit: Elena Villani

Treasurer:  
Fiscal Year 2022: Rosy Hernandez  
During Audit: Rosy Hernandez

Community School Director:  
Fiscal Year 2022: Vincent Taomina  
During Audit: Antonia Puentes

### Cash and Investments

<table>
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<tr>
<th></th>
<th>Checking</th>
<th>Investments</th>
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<tr>
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<table>
<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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<tbody>
<tr>
<td>Athletics</td>
<td>$ 39,582.10</td>
<td>$ 69,204.33</td>
<td>$ 57,152.89</td>
<td>$ 34,707.41</td>
<td>$ 34,707.41</td>
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<td>1,767.90</td>
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<td>37,045.35</td>
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<td>18,757.11</td>
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<tr>
<td>Clubs</td>
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<td>Trusts</td>
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<td>62,872.50</td>
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<td>$ 661,810.99</td>
<td>$ 133,389.99</td>
<td>$ 133,389.99</td>
<td>$ 616,991.81</td>
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</tbody>
</table>
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, $6,654.42 collected through 18 MCRs was not processed and deposited into the bank by the school treasurer until six to eight working days after collection.

- Monies collected were not always deposited into the drop-safe in a timely manner. For example, $8,390.02 ($1,591.45 in cash and $6,798.57 in checks) collected through eight MCRs were kept by the sponsors for one to three working days before putting the money into the drop-safe for deposit.

- MCRs were not always completed with all the required information. For example, the sponsor for MCR# 2660-12 (for $1,489) did not identify the payments as checks for two checks totaling $95. Moreover, three Classroom Receipts attached to MCR#2639-1 (for $560) did not include the dates of collection.

- Donations totaling $22,000 were recorded on two MCRs (#2639-11 for $20,000 and #2660-3 for $2,000). However, there was no “Thank You” letter on file for the $2,000 donation. Moreover, the Principal sent a “Thank You” letter to the donor for the $20,000 donation, but there was no record indicating that the donations had been presented to the Superintendent for School Board recognition.

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.

- Monies collected should be supported by MCRs with all the required information, including the player’s name, date of collection, dollar amount, and check number when appropriate.

- 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.”
Lake Worth High School  
Management Letter  
Year Ended June 30, 2022  

Management’s Response  

Concur. Deposits are made a minimum of 3 times per week. Staff training was provided to ensure proper writing of Monies collected form and proper protocol on writing than you letters to all donations.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The Football Discount Cards Sales (Account #1-2020.05) did not have the required Sales Item Inventory Report. In addition, the Actual Sales (Recap) information on the Fundraising Application/Recap Form (PBSD 1053) was not verified by the school treasurer after the fundraising activities had ended.

- The Yearbook Sales (Account #5-0450.03):
  - Did not have the required Sales Item Inventory Report. A total of $7,690 in sales revenues was deposited into the Internal Funds during July 1, 2021, through June 30, 2022. Based on the school’s purchasing records, this fundraiser should have generated a total estimated in school revenue of $7,920. As a result, $230 in estimated revenue was unaccounted for.
  - Financials for this fundraiser were recorded in the Yearbook Account (#5-0450.00), instead of a decimalized account for the sales (Account #5-0450.03).
  - The Recap information on the Fundraising Application/Recap Form (PBSD 1053) was not verified by the school treasurer after the fundraising activities had ended.

Recommendation

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

- To ensure proper fiscal accountability, a Sales Item Inventory Report should be maintained so that staff can reconcile sales revenues and account for items purchased, given away, or remained in inventory. All significant discrepancies between the estimated revenue and actual receipt should be reviewed and resolved accordingly.
- To assist the school in evaluating the performance of individual fundraisers, the fundraiser account should include only related revenues and expenditures.
- After the fundraiser is over, the treasurer should review and verify the accuracy of the Actual Sales (Recap) information on the Fundraising Application/Recap Form (PBSD 1053). Accurate purchase and sales information should assist staff in planning for similar fundraisers in the future.
Management’s Response

Concur. Training provided for staff on proper fundraising procedure.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #21543 (for $1,600) was a payment for charter bus service for a February 25, 2022, out-of-county field trip to Kissimmee, Florida. However, this fieldtrip did not have the required Principal’s approved Field Trip/Activity Planning Report and Approval Request Form (PBSD 1894).

- Disbursement #21677 (for $460) was a payment to a Flea Market Manager that did not have supporting documentation for the expenses.

Recommendation

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

- 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 (PBSD 1894) 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.

- 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.

ADULT EDUCATION AND COMMUNITY SCHOOL PROGRAMS

Finding

The review of the Adult Education and Community School records found that Adult Education fees were not transmitted monthly to the Central Office as required. During the year, fees were transmitted to the Central Office only three times on October 7, 2021, March 3, 2022, and June 16, 2022.
Lake Worth High School  
Management Letter  
Year Ended June 30, 2022  

Recommendation  

District procedures require that Adult Education and Community School tuition fees be transmitted to the Central Office within 20 days following the month of collection in order to provide timely funding for Adult Education, Community School personnel and other related expenses.

Management’s Response  

Concur. Previous protocol was being followed. Current protocol has been issued and reviewed.

PRE-KINDERGARTEN PROGRAMS  

Finding  

The review of the fee collection records for the school’s Pre-Kindergarten Program found that the tuition fees collected from the program were not transmitted to the Central Office in accordance with the District’s guidelines. Delays in transmitting the program fees to the Central Office for the months of September 2021, November 2021, January 2022, and April 2022, ranged from three to 17 business days.

Recommendation  

District procedures require that Pre-K Academy tuition fees be transmitted to the Central Office within five days following the month of collection in order to provide timely funding for Pre-K personnel and other related expenses.

Management’s Response  

Concur. Parents in our community make all efforts to pay timely. Prior practice was to wait, moving forward we will made within 5 days [sic]

Additional Comments  

Thank you for the recommendations. As the new principal I will continue to set the expectations of District and Board policy.
Olympic Heights High School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  
20101 Lyons Road  
Boca Raton, FL 33434

Principal:  
Fiscal Year 2022: Kelly Mills-Burke  
During Audit: Kelly Mills-Burke

Treasurer:  
Fiscal Year 2022: Beth Bauer  
During Audit: Beth Bauer

Community School Director:  
Fiscal Year 2022: Stacey Belton  
During Audit: Stacey Belton

### Cash and Investments

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<th>Checking</th>
<th>Investments</th>
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</thead>
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<tr>
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<td>$567,452.62</td>
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<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
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Olympic Heights High School
Management Letter
Year Ended June 30, 2022

DEPOSIT OF MONIES

Finding

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

- Collections were not always deposited in a timely manner. For example, $1,765 collected through three MCRs (#s 1761-4, 1761-10 and 1761-11) were retained by the sponsors for one to two working days before the monies were put into the drop-safe for deposit. In addition, these collections were not deposited into the bank by the treasurer until six to seven working days after collection.

- Some sponsors did not attach 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

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.

- 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. Staff will be retrained and monitor closely.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The sponsor for the Holiday Band Concert (Account #2-1000.03) and Coupon Books Sales (Account #2-1000.01) did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2022.
Olympic Heights High School
Management Letter
Year Ended June 30, 2022

- Tickets were sold for the Holiday Band Concert (Account #2-1000.03). The Concert had a total ticket sales revenue of $1,800. However, Ticket Sellers Report was not maintained for this ticket selling event.

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.

- Internal Accounts Manual, Chapter 26, requires that “Prenumbered tickets must be used to account for admissions to campus events if the anticipated revenues at the event are expected to exceed $500 at the elementary level or $1,000 at the secondary level.” Moreover, Ticket Sellers Report should be prepared in order for staff to reconcile revenues with the number of tickets sold.

Management’s Response

Concur. Teacher does the training every year. However, she did forget to complete it this year. She immediately completed it on the day of the audit.

DOCUMENTATION FOR DISBURSEMENT

Finding

The review of sample disbursements and P-Card transactions found that two invoices dated January 31, and March 11, 2022, were not processed for payment through Disbursement #45182 (for $3,268.70) until May 4, 2022, two and four months after the invoice dates.

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 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. Retraining will occur for Bookkeeper.
Olympic Heights High School
Management Letter
Year Ended June 30, 2022

Additional Comments

We have a new bookkeeper that transitioned to the position in September. He is in close contact with the former Bookkeeper when questions arise. He is doing a great job.
Pahokee Middle / Sr. High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 900 Larrimore Road
Pahokee, FL 33476

Principal:
Fiscal Year 2022: Dwayne Dennard
During Audit: Dwayne Dennard

Treasurer:
Fiscal Year 2022: Raisa Prieto
During Audit: Raisa Prieto

Cash and Investments

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<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
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</table>

$ 151,598.04 $ 329,357.49 $ 376,025.46 $ 55,540.74 $ 55,540.74 $ 104,930.07
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:

• MCR #1099-21 included two checks totaling $85 ($10 and $75) for athletic insurance. However, only $20 was recorded into the Internal Funds and deposited into the school’s bank account. The remaining $65 was unaccounted for.

• Some sponsors did not attach 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

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,

• Discrepancies between the amount of monies turned in and their related collection records should be reviewed and resolved accordingly.

• As required by Internal Accounts Manual, Chapter 7’s Record Retention Requirements, “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. Re-training will be mandatory for the bookkeeper and all money collecting individuals before the new school year begins.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

• The Junior Class 2023 Jersey Sales (Account #3-2023.02) had the following exceptions:

  - The Fundraising Application/Recap Form (PBSD 1053) did not have the date of the Principal’s signature to evidence preapproval of the fundraisers.

  - The Sales Item Inventory Report (SIIR) was not reviewed and approved by the Principal.
- The sponsor indicated an ending inventory of 123 Jerseys on the SIIR. Our observation of the inventory during the audit identified 93 Jerseys remained in inventory. Consequently, 30 (123-93) Jerseys with a resale value of $750 ($25 x 30) were unaccounted for.

- The Sales Item Inventory Report (SIIR) was not completed with accurate information. Jersey Shirts were sold at different prices during the fundraiser. However, the number of shirts sold and the related selling prices were not reported on the SIIR.

- Some financial activities for the MS-AVID PBSD Trip (Account # 5-0066.05) were recorded in the Junior Class 2023 Jersey Sales account (Account #3-2023.02), rather than a decimalized account designated for the field trip.

- The quantities of Jersey sold were not identified by the sponsor on the MCRs.

Due to the lack of accurate information, we were unable to determine whether all revenues were accounted for.

- The Sales Item Inventory Report for the MS STEM Coupon Book Sales (Account #5-7650.02) 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 that fundraising activities are consistent with the School Board Mission, fundraisers should be pre-approved by the Principal on the *Fundraising Application/Recap Form*.

- The 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. Significant discrepancy between the estimated revenue and actual revenue should be reviewed and resolved accordingly.

**Management’s Response**

*Concur. Meeting with the individual took place to ID her mistakes and informed her of the correct way the procedures should be followed.*

**DOCUMENTATION FOR DISBURSEMENTS**

**Finding**

The review of sample disbursements and P-Card purchases found that:
Pahokee Middle / Senior High School
Management Letter
Year Ended June 30, 2022

- Disbursements #14615 (for $275) and #14690 (for $400) were for paying two consultants for performing DJ services at various school events. The payments were supported by School District Consultant Agreements (PBSD 1420); however, the Principal’s signature on both Agreements was not dated. Also, the required Beneficial Interest and Disclosure of Ownership Affidavit and Consultant Evaluation Form was not completed for one of the consultants.

- Disbursement #14619 (for $935) was for payment of an out-of-county field trip to Coral Springs, FL on December 4, 2021. However, the related Field Trip/Activity Planning Report and Approval Request Form (PBSD 1894) was not approved by the Regional/Instructional Superintendent.

- Disbursement #14630 ($11,460) was for payment of transportation to football games on October 1 and November 26, 2021. The disbursement was supported by two invoices totaling $11,300. There was no support for the remaining $160 in expenses. Furthermore, the field trips did not have the required Field Trip Activities Planning Report and Approval Request Form (PBSD 1894).

- Disbursement #14658 (for $534.38) was a reimbursement to a staff for student meals during a field trip. However, the expenditure was not supported by a Field Trip/Activity Planning Report and Approval Request Form (PBSD 1894).

- The school did not always process payments for purchases in a timely manner. For example, Disbursement #14661 was a payment of $213.27 in late payment fees for 13 past due invoices dated between February 2019 and August 2020. Furthermore, the payment was supported by a vendor’s statement instead of an itemized invoice.

- A total of 15 invoices totaling $70,910.78 paid through 14 disbursements (#s 14499, 14536, 14539, 14557, 14563, 14576, 14618, 14629, 14659, 14664, 14668, 14669, 14685, and 14686) had the following exceptions:
  - Disbursement #14563 (for $9,455.68) did not have the required Principal’s approved Check Requisition.
  - Five payments totaling $24,882.21 were supported by price quotes/estimates instead of itemized invoices or receipts.
  - One payment (for $452.99) was supported by a credit card receipt with the details of the purchase.
  - Thirteen of the 14 disbursements included 14 invoices totaling $70,457.79 that exceeded the $1,000 Purchase Order (PO) threshold requirement. However,
    - One invoice ($4,946) did not have the required PO.
    - Six (totaling $33,956.19) of the eight POs did not have the dates of the Principal’s signature indicating preapproval of the purchases.
    - Two (totaling $16,327.93) POs did not have the dates of the Principal’s and the sponsors’ signatures.
    - Six (totaling $15,227.67) POs were not prepared by the sponsors until two to 184 days after the invoice dates.
• Disbursement #14711 totaling $2,530 (for $1,265 and $1,265) were for payments of transportation for two field trips on April 25 and 27, 2022. However, the April 25, 2022 field trip did not have the required Field Trip Activity Planning Report and Approval Request (PBSD 1894).

• The April 2022 Monthly P-Card Bank Statement for one cardholder did not have the date of the Principal’s signature.

• Three May 17, 2022, P-Card purchases (totaling $229.95) were for gift items ranging from $20 to $60 did not include the purposes (business or educational) for these purchases.

• Four May 2022 P-Card purchases, totaling $2,196.20, were supported by payment receipts without details of the items purchased.

Recommendation

Disbursement procedures should be administered in accordance with the 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 supported by itemized invoices/receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

• All disbursements should be adequately documented with Check Requisitions approved by the Principal.

• To protect the best interest of the school, School District Consultant Agreement (PBSD 1420) should be properly executed with the needed information and signatures prior to the consultant providing the services. Pursuant to page 13-1 of the District’s Purchasing Manual, “a Consultant Evaluation Form (Page 8 of PBSD 1420) must be attached to the contract for the service to be performed.”

• 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, items purchased with school funds and provided free-of-charge to students, staff members, or the community should follow similar requirements as specified in Bulletin #P-12690-CAO/COO/P for gift cards, that “schools must maintain documentation of all recipients of gift cards.” Records for give-away items should include the purposes and the names of recipients.

• 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 Form (PBSD 1894) and staffs’ 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 Letter
Year Ended June 30, 2022

• 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. Re-training will be mandatory for the bookkeeper, myself, and my staff.

PRENUMBERED DOCUMENTS

Finding

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

• Although the school assigned a Document Custodian for School Checks, the related Prenumbered Document Inventory Register (PBSD 0160) was not prepared during the year.
• 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.

Recommendation

To ensure proper fiscal controls and accountability, and as required by Chapter 27 of the Internal Accounts Manual, 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 check of the forms.

Management’s Response

Concur. Re-training will be mandatory for the bookkeeper and document custodian. All members are informed of the violation.

Additional Comments

Violations will be addressed to the school’s staff in order to make sure that the violations are not repeated in FY ’24 during pre-school.
Palm Beach Central High School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022  

Address:  
8499 West Forest Hill Boulevard  
Wellington, FL 33411  

Principal:  
Fiscal Year 2022: Darren Edgecomb  
During Audit: Darren Edgecomb  

Treasurer:  
Fiscal Year 2022: Capella Flaherty  
During Audit: Capella Flaherty  

Community School Director:  
Fiscal Year 2022: Nereyda Garcia  
During Audit: Nereyda Garcia  

## Cash and Investments  

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<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
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<th>Ending Balances</th>
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<tbody>
<tr>
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Palm Beach Central High School  
Management Letter  
Year Ended June 30, 2022

CHANGE FUNDS

Finding

On September 19, 2022, the school maintained $1,000 in Change Funds, which were assigned to various activity sponsors. Our examination of the change funds found a total of $1,050 in cash, which was $50 more than the accounting records. Specifically, the $50 overage was found in the change fund assigned to the Guidance Office. 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. Change funds will be maintained in accordance with Internal Accounts Manual.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #26773 (for $2,039) was for an in-county field trip on October 9, 2021. However, the Field Trip/Activity Planning Report and Approval Request Form (PBSD 1894) did not have the date of the Principal’s signature.

- Disbursement #27237 (for $194.42) included $10.10 in sales tax reimbursement to an employee for a tax-exempt qualified purchase.

- A consultant was paid a total of $2,475 during the year via 14 checks for video production of the 2021 Varsity Football games. However, The Certificate of Insurance attached to the School District Consultant Agreement (PBSD 1420) mistakenly listed the treasurer and the school, instead of the School Board, as the additional insured party.

- Disbursement #27347 (for $3,500) for engaging a choreographer for the Spring Musical during February 3 through May 26, 2022, was supported by a School District Consultant Agreement (PBSD 1420). However, the Consultant Agreement did not include a completed Consultant Evaluation Form. In addition, the contractor badge on file expired August 22, 2021.

Recommendation

Disbursements should be administered in accordance with Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24), and related District guidelines. Specifically,
Palm Beach Central High School
Management Letter
Year Ended June 30, 2022

- 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.

- Sales tax is not reimbursable when paid by the employee for tax-exempt purchases.

- Pursuant to the District’s Special Event and Risk Planning Tool, the school must “obtain a Certificate of Insurance and an endorsement naming the School Board of Palm Beach County as Additional Insured on the policy.” This will ensure the School Board is well protected.

- Pursuant to page 13-2 of the District’s Purchasing Manual, the Consultant Evaluation “form must me filled out indicating the consultant’s name and dates for the services that will be performed.” (Page 8 of PBSD 1420) must be attached to each contract.

- To protect the safety and welfare of students, all contractors must complete the required background screening and possess a valid Florida Public Schools Contractor ID Badge.

Management’s Response

Concur. Disbursements will be administered in accordance with Internal Accounts Manual.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that:

- Lease Agreements were not properly executed with all the signatures in a timely manner. Four Agreements (#s1006, 1017, 1037, and 1043) were not signed by the lessees and witnesses until one to two days after the leasehold periods had begun. Five Lease Agreements (#s1001, 1002, 1007, 1008, and 1039) were not approved by Principal or signed by the lessees and witnesses until after four to 132 days after the leasehold periods had begun.

- Leasing charges for 17 leases (#s 1001, 1002, 1005, 1006, 1007, 1008, 1017, 1019, 1021, 1022, 1023, 1027, 1030, 1037, 1039, 1042, and 1043) were not always collected prior to the use of facilities. Delays ranged from one to 159 days.

- Lease #1030 had a contract amount of $101.18 recorded in the Tririga System; however, the school collected a total of $131.18 in leasing charges from the lessee, a difference of $30 for the purchase of liability insurance. The original lease was neither revised nor updated in the Tririga System. Consequently, the Tririga System understated the school’s leasing income by $30.
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, all Lease Agreements should be executed with all the required signatures 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.”

- Leasing information should be accurately recorded in the Tririga System; and the record should be updated with new information such as amendments in leasing arrangements.

Management’s Response

Concur.

SEGREGATION OF DUTIES

Finding

During the audit, we observed that incoming mail were sorted and distributed by staff other than the treasurer; but mail addressed to the treasurer were given to her for opening and processing.

Recommendation

To safeguard school assets through proper segregation of duties, incoming mails should be received and opened by a staff member other than the school treasurer. Payments, if any, received in the mails 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

Concur. We will adhere to a segregation of duties with key staff members.
Palm Beach Gardens High School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 4245 Holly Drive  
Palm Beach Gardens, FL 33410

Principal:  
Fiscal Year 2022: Donald Hoffman  
During Audit: Jay Blavatt

Treasurer:  
Fiscal Year 2022: Erica Prochilo  
During Audit: Erica Prochilo

Community School Director:  
Fiscal Year 2022: Cynthia McDade  
During Audit: Cynthia McDade

## Cash and Investments

<table>
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<tr>
<th>Description</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
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Palm Beach Gardens High School
Management Letter
Year Ended June 30, 2022

The audit revealed no material instances of noncompliance.
## Palm Beach Lakes High School
### Internal Fund Accounts
#### Combining Statement of Changes in Cash and Investments – Cash Basis
#### Year Ended June 30, 2022

**Address:**
3505 Shiloh Drive  
West Palm Beach, FL 33407

**Principal:**
- **Fiscal Year 2022:** David Alfonso  
- **During Audit:** David Alfonso

**Treasurer:**
- **Fiscal Year 2022:** Taurice Penn  
- **During Audit:** Taurice Penn

**Community School Director:**
- **Fiscal Year 2022:** Cynthia Henderson  
- **During Audit:** Cynthia Henderson

### Cash and Investments

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|          | $177,676.53        | $616,020.57 | $547,745.67   | $300,365.76  | $300,365.76   | $245,951.43     |

**Total:** $245,951.43
Palm Beach Lakes High School
Management Letter
Year Ended June 30, 2022

DEPOSIT OF MONIES

Finding

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

- $90 in collections recorded on Drop-safe Log #20-09069 on December 3, 2021, was returned to the sponsor for clarification. Although the record for the return was documented on the Log, the sponsor did not initial on the Log acknowledging the receipt of the returned collections.

- MCRs were not always completed with all the required information. Missing information included the reason for the collection, and the remitter’s name and signature.

- Some sponsors did not turn in the yellow copies of the MCRs and computerized receipts to the school secretary for record retention at the end of the school year. Moreover, the school’s 2022 End-of-the-Year Check Out Form did not include instruction requiring staff to submit all yellow copies of MCRs and the related computerized receipts to the school secretary at year end.

- $1,500 recorded on two MCRs (#1377-1 for $500 and #1406-4 for $1,000) were from donations to the school. However, there were no “Thank You” letters on file for the two donations.

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, monies returned to the sponsor for clarification should be documented and signed off by the sponsor on the Log to acknowledge the receipt of the collection.

- To ensure proper fiscal accountability, MCRs should be completed with the needed information and signed by the remitters and the bookkeeper.

- 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 update its End-of-Year Checklist to ensure the instructions are complying with the District’s procedures.

- 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. We have created procedures that will address the concerns listed above.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The Yearbooks Sales (Account # 5-0450.00) did not have the required Sales Item Inventory Report.

- The Yearbook Ads Sales (Account #5-0450.02) had the following exceptions:
  
  - Recap (Actual Sales) information on the Fundraising Application/Recap Form (PBSD 1053) was not completed by the school sponsor after the fundraising activities had ended.

  - None of the fundraiser information was recorded on the Sales Item Inventory Report. Missing information included (1) quantity of items sold, given-away, and (2) the selling prices and revenues.

  - The Sales Item Inventory Report 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,

- The Yearbook Sales might be considered a curriculum related activity for students and not intended to raise funds for the school. To ensure proper fiscal accountability, the Fundraising Application/Recap Form and Sales Item Inventory Report should be prepared for all activities involving the purchase and resale of items by the school.

- After the fundraiser is over, the school treasurer should review the Actual Sales (Recap) information on the Fundraising Application/Recap Form (PBSD 1053) to verify the accuracy and completeness of the sales activities. Accurate purchase and sale information should assist staff in planning for similar fundraisers in the future.

- The Sales Item Inventory Report (SIIR) should be properly prepared and completed with accurate information and be approved by the Principal to confirm the legitimacy for items, if any, that were given-away or missing. Accurate SIIR should assist staff in (1) reconciling sales revenue, and (2) tracking items purchased, given away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual collection should be reviewed and resolved accordingly.
Palm Beach Lakes High School  
Management Letter  
Year Ended June 30, 2022  

Management’s Response  

We will follow the auditors directives for FY24 and beyond.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- **Purchase Orders** for Disbursements were not always preapproved. The **Purchase Orders** for Disbursements #106257 (for $1,160) and #106161 (for $4,254.34) were not approved by the Principal until one and 17 days after the invoice dates, respectively.

- Disbursement #106319 (for $1,207.76) was for payment of seven invoices for the Student Council. Six invoices were not processed for payment in a timely manner. The delay in payment resulted in $22.84 of finance charges. Furthermore, the disbursement was supported by a vendor statement that did not show the details of the items purchased.

- Disbursement #105997 (for $1,020) was for transporting students to in-county football games on September 15 and September 28, 2021. However, these fieldtrips did not have the required **Field Trip/Activity Planning Report and Approval Request Forms (PBSD 1894)**.

- A May 17, 2022, P-Card purchase (for $175.10) was supported by a credit card transaction report that did not have the details of the items purchased.

- Two P-Card transactions totaling $189 ($63 on May 24, 2022, and $126 on May 26, 2022) did not have supporting documentation for the expenses.

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.

- 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.

- **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.
Palm Beach Lakes High School  
Management Letter  
Year Ended June 30, 2022

- 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)."

- 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. We have created procedures to address the above findings.

PRENUMBERED DOCUMENTS

Finding

The review of controls for prenumbered documents found the following:

- The Community School Director was the assigned custodian for Adult and Community Education Receipt books and the school treasurer was the assigned custodian for School Checks. However, both employees have day to day involvement with the use of the respective prenumbered forms.

- The school did not maintain a Prenumbered Document Inventory Register (PBSD 0160) or the Classroom Receipts Assignment Register (PBSD 0174), 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, 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. This was a night school concern and first time it was brought to my attention. We have corrected the issue.
Park Vista High School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 7900 Jog Road  
Lake Worth, FL 33467

Principal:  
Fiscal Year 2022: Enrique Vela  
During Audit: Enrique Vela

Treasurer:  
Fiscal Year 2022: Leigh Katusak  
During Audit: Leigh Katusak

Community School Director:  
Fiscal Year 2022: Ronald Peteck  
During Audit: Ronald Peteck

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DEPOSIT OF MONIES

Finding

Monies collected were not always put in the drop-safe for deposit in a timely manner. For example, $747 ($257 in cash and $490 in checks) collected through four MCRs (#2556-6, #2602-1, #2602-2 and #2602-6) were retained by the sponsors for one 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 monies to unwarranted exposure and result in financial irregularities.

Management’s Response

Concur. Continued reminders and training for coaches and club sponsors.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card records revealed that:

- Disbursement #51066 (for $2,937.48) was supported by a $2,887.48 Order Confirmation. Consequently, $50 ($2,937.48 - $2,887.48) of the expenditure had no supporting documentation.

- A December 14, 2021, P-Card transaction (for $536.54) did not have any supporting documentation for the 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 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. Continued training and onboarding of new personnel for purchasing and P-Card transactions.
Royal Palm Beach High School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022  

Address:  
10600 Okeechobee Boulevard  
Royal Palm Beach, FL 33411  

Principal:  
Fiscal Year 2022:  Jesus Armas / Michelle Fleming  
During Audit:  Michelle Fleming  

Treasurer:  
Fiscal Year 2022:  Diana Marker  
During Audit:  Grace Wersching  

Community School Director:  
Fiscal Year 2022:  Alexandra Deveroux  
During Audit:  Alexandra Deveroux  

Cash and Investments  

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High Schools 517
ACCESS TO DROP-SAFE

Finding

A new principal and new school treasurer were assigned to the school on November 18, 2021 and November 1, 2022, respectively. However, as of November 17, 2022, the combination for accessing the drop-safe had not been changed. During the audit, we recommended the school to submit a work order to change the combination for the drop-safe 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

After further review, the safe combination was changed in late November. The request was made by Diana Marker who was the treasurer at the time.

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, $287 in cash collected through MCR #1033-3 was retained by the sponsor for 11 working days before being put into the drop-safe for deposit.

- At the end of the school year, some sponsors did not attach the Official Receipts to the yellow copies of the MCRs when submitting these documents to the school secretary for record retention.

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.
Royal Palm Beach High School
Management Letter
Year Ended June 30, 2022

- 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. Reminders have been sent to all sponsors and coaches.

**DOCUMENTATION FOR FUNDRAISERS**

**Finding**

The review of fundraiser documentation revealed that:

- The *Sales Item Inventory Report* (SIIR) for the Wrestling Discount Cards Sales (Account #1-7510.04) was not completed with accurate information. Specifically, cost of sales was inadvertently entered as quantities of items purchased. Moreover, the school purchased a total of $1,000 in discount cards, while a total of $130 in sales revenue was deposited into the Internal Funds, resulting in a deficit of $870. The sponsor indicated the unsold cards were donated to athletic department; however, no records were maintained documenting purpose and quantities of cards given-away.

- Although the *Sales Item Inventory Report* for the World’s Finest Chocolate Sales (Account #4-4810.00) was prepared by the sponsor and approved by the principal, none of the purchase and sales information was recorded on the Report. Missing information included quantities purchased, sold, given away/missing, and remaining in inventory; item sales price; and total item sales revenue. Consequently, there was no information for the principal to review and evaluate the performance of the fundraiser.

- Disbursement #22299 (for $3,626) was for purchase of yearbooks for resale during Fiscal Year 2022. However, fundraising documentation (*Fundraising Application/Recap Form* and *Sales Item Inventory Report*) was not prepared and retained for Yearbook Sales.

**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 Forms*.

- *Sales Item Inventory Reports* 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 investigated and resolved accordingly.

Management’s Response

Concur. This took place under previous principal.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- The Purchase Order for Disbursement #22167 (for $2,367.60) was not approved by the Principal until seven days after the invoice date. A preapproved Purchase Order is required for all purchases in excess of $1,000.

- Disbursement #22236 (for $1,500) was for payment of a deposit for DJ services. However, the related School District Consultant Agreement (PBSD 1420) was not approved by the Principal and the Consultant Evaluation Form were not completed for this consultant.

- Disbursement #22488 (for $500) was to pay a consultant for DJ services at the school Prom. 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, 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.

- To protect the safety of students, prior to a consultant pertaining services at the school, the school should ensure that the School District Consultant Agreement (PBSD 1420) has been properly executed and (2) the consultant’s background screening has been completed and cleared as required by Section 10 of the PBSD 1420 the Agreement and Jessica Lunsford Act (Florida Statutes §1012.465).

- Pursuant to page 13-1 of the District’s Purchasing Manual, “a Consultant Evaluation Form (Page 8 of PBSD 1420) must be attached to the contract for the service to be performed.”

Management’s Response

Concur.
Additional Comments

Due to my start date of 11/18/21, some of the audit findings were from previous administration. I will work to ensure training and monitoring of these findings take place.
Santaluces High School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 6880 Lawrence Road  
Lantana, FL 33462

Principal:  
Fiscal Year 2022: Tameka Robinson  
During Audit: Tameka Robinson

Treasurer:  
Fiscal Year 2022: Vagira Seeden  
During Audit: Vagira Seeden

Community School Director:  
Fiscal Year 2022: Terry Gaddy  
During Audit: Terry Gaddy

### Cash and Investments

<table>
<thead>
<tr>
<th>Category</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>Athletics</td>
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<td>32.00</td>
<td>(1,451.12)</td>
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| Total    | $256,519.74        | $625,836.18 | $598,392.19   | $206,992.67  | $206,992.67   | $283,963.73     |

$283,963.73
Santaluces High School
Management Letter
Year Ended June 30, 2022

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, $865 ($805 in cash and $60 in check) of the $899 collected through five MCRs (#1631-4, 1704-4, 1704-5, and 1704-11) were retained by the sponsor for one to six working days before the monies were put 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

#1704-4 and #1704-11 were deposited on 5/6/22 and deposited correctly within the time frame.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The financials for the Campus Yearbook Sales were recorded in the Campus Yearbook main account (Account #5-0450.00), instead of a decimalized account for the yearbook sales. Moreover, the required Fundraising Application/Recap Form and Sales Item Inventory Report were not completed for this fundraiser. Without complete and accurate sales information, there is no assurance all sales revenue were properly accounted for.

- The Band Coupon Books Sales (Account #2-1000.01) had a total sales revenue of $4,860 deposited into the Internal Funds during Fiscal Year 2022. Based on the school’s purchasing records and the Sales Item Inventory Report, this fundraiser should have generated a total estimated revenue of $5,350. As a result, $490 (9%) in estimated revenue was unaccounted for. Staff explained that some financial activities for coupon books sales were recorded in the main account (Account #2-1000.00) rather than the decimalized account (Account #2-1000.01) designated for the sales. However, we were unable to verify this because some collections for coupon books sales were comingled with the band fair share collections without documenting the sources of collection on the MCRs for depositing the monies into the Internal Funds.
Santaluces High School
Management Letter
Year Ended June 30, 2022

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.

- A Sales Item Inventory Report should be completed by the sponsor with accurate information for each fundraiser for review and approval by the principal.

- 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. This was reviewed with the sponsors with correct Procedures. Contract for the Yearbook is filed and Band Director procedures were reviewed on (insert date).

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #25191 (for $1,476) included payment of $1,384 for football banner which exceeded the $1,000 threshold for Purchase Order but that did not have the required Purchase Order. A Principal’s preapproved Purchase Order is required for all purchases in excess of $1,000.

- The Purchase Order for Disbursement #24705 (for $2,401) was not approved by the Principal until two days after the invoice date.

- Two disbursements totaling $2,300 (#24730 for $1,800 and #24891 for $500) were payments to two consultants for color guard instruction for the band program. However, the related School District Consultant Agreements (PBSD 1420) were not approved by the Principal until one and 36 days, respectively, after contract services began. Additionally, both Consultant Agreements did not include a completed Beneficial Interest and Disclosure of Ownership Affidavit and the Consultant Evaluation Forms.

- Disbursement #24974 (for $2,958.65) was a reimbursement to an employee for payment of hotel lodging for a championship attended by students. The reimbursement was supported by a credit card receipt without details of the items purchased. Subsequent to the audit, the school provided the
related invoice which stated that the total hotel expenses were $2,834.28 and the initial security deposit of $451.50 was refunded to the employee’s personal credit card by the hotel. Consequently, the employee was overpaid $575.87 by the school.

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.

- To protect the best interests of the school, the *School District Consultant Agreement (PBSD 1420)* should be properly executed with all the required mandatory documents prior to the consultant performing services.

- 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. The school should recoup the $575.87 overpayment for Disbursement #24974 from the employee.

Management’s Response

*Concur. 1 and #2 This was addressed with sponsor and coach. We have discontinued AD POs. Coaches were creating their own POs and bookkeeper and principal were unable to approve. Meeting was held with all coaches and sponsors to review findings on (insert date). #3 Consultant was hired at the school year and principal was not on campus to sign the agreement.*

**PRENUMBERED DOCUMENTS**

Finding

The review of prenumbered documents found the following:

- The athletic director and the community school secretary were the assigned custodians for prenumbered tickets and Adult Community Education receipts respectively, although both of them also used the prenumbered documents for fee collections.

- The required *Prenumbered Document Inventory Register (PBSD 0160)* for *School Checks* did not have the signature of the staff receiving the pre-numbered documents and was missing the verification dates and signatures of the Document Custodian. Moreover, the *Register* for the *Drop-safe Logs* was not signed by the Document Custodian to evidence review.
Santaluces High School
Management Letter
Year Ended June 30, 2022

• The Assignment Register for Official Receipt Book (PBSD 0174) was not always completed with all the required information. Missing information included the number of receipts used during the year and the dates the unused books were returned to the Document Custodian.

Recommendation

To ensure proper fiscal controls and accountability, and as required by Chapter 27 of the Internal Accounts Manual. Specifically,

• 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 signed by the assigned Document Custodian to confirm the periodic inventory check of the form.

Management’s Response

Concur. Auditor explained procedures to Data Processor. She will be the document custodian for checks, drop safe log, classroom receipt books, community school receipt books and pre-numbered tickets

**LEASING OF SCHOOL FACILITIES**

Finding

The review of facility leasing records found that Lease Agreements #1019 and #1029 (with the same lessee) were for the use of school facilities during January and February 2022. These leases had a total contract leasing fees of $2,860. However, the school’s accounting records indicated that the school collected a total of $4,004 from the lessee, which was $1,144 more than the total contract amount. According to staff, the difference was payment from the lessee for additional rentals for February. Although the adjustments were noted by emails, the Tririga System was not updated to reflect the new cost for the lease as required by the District’s leasing guidelines.

Recommendation

Leasing of school facilities should be administered in accordance with School Board Policy 7.18 and related District guidelines. Specifically, leasing information should be accurately recorded in the Tririga System and the related records should be updated for contract amendments, fee waivers, and cancellations.

Management’s Response

Concur. The auditor explained procedures to secretary. She will implement moving forward.
Seminole Ridge High School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  
4601 Seminole Pratt Whitney Road  
Loxahatchee, FL 33470

Principal:  
Fiscal Year 2022: James Campbell / Robert Hatcher  
During Audit: Robert Hatcher

Treasurer:  
Fiscal Year 2022: Rocio Soucy  
During Audit: Rocio Soucy

### Cash and Investments

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<th>Investments</th>
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<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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</thead>
<tbody>
<tr>
<td>Athletics</td>
<td>$ 85,570.06</td>
<td>$ 245,842.66</td>
<td>$ 230,065.36</td>
<td>$ 131,276.72</td>
<td>$ 129,591.82</td>
<td>$ 103,032.26</td>
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<td>Music</td>
<td>$ 2,585.04</td>
<td>$ 183,778.02</td>
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<td>$ 40,690.18</td>
<td>$ 34,120.69</td>
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|        | $ 527,155.63 | $ 972,677.53 | $ 838,535.13 | $ 417,789.35 | $ 417,789.35 | $ 661,298.03 |
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 off the collections into the safe. For example, $800 through MCR #2190-38 was not recorded on the *Drop-safe Log* timely when the funds were collected on February 2, 2022. Instead, the information was subsequently recorded on the *Drop-safe Log* #14-31149 after the treasurer and verifier removed collections from the safe for deposit on February 7, 2022.

- $1,742 collected through three MCRs (#s 2225-2, 2225-3, and 2225-7) and $52.50 in change funds for the HAWK Shop hoodie sales were retained by the sponsors for one to two working days before they were put 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,

- 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*.

- *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. Implement recommendations from District.*

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the Band Coupon Book Sales (Account #2-1000.01) had the following exceptions:

- According to the school’s accounting records, 150 coupon books were purchased for resale and 118 coupon books were sold during the year, which should have left 32 books remaining in inventory. However, the school was able to locate only 21 coupon books for our review during the audit. As a result, 11 coupon books with a resale value of $275 ($25x11) were unaccounted for.
Seminole Ridge High School  
Management Letter  
Year Ended June 30, 2022

- The Sales Item Inventory Report (SIIR) incorrectly indicated 270 coupon books were purchased for resale, 134 coupon books were sold, 137 remained in inventory, and the sales generated total revenues of $3,342. However, none of the information agreed with the school accounting records. Specifically, 270 was the number of coupon books purchased for resale in School Year 2021 and only 150 books were purchased for resale during School Year 2022. Apparently, the sponsor teacher incorrectly used the prior year’s purchase records and included false sales information to complete the SIIR in order to generate a sales revenue number that closely matched the deposit records.

- The cost of the coupon books was incorrectly recorded in the Band’s primary account (#2-1000.00), instead of the coupon book fundraiser account (#2-1000.01).

- The date of the Principal’s review and approval of the Sales Item Inventory Report was missing.

- The sponsor for this fundraiser did not complete the required Annual eLearning Fundraiser Training Course for Fiscal Year 2022.

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. Discrepancies between the estimated revenue and actual revenue 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. Implement District recommended action.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Three disbursements totaling $6,500 (#26238 for $2,000, #26344 for $1,000, and #25946 for $3,500) were payments to three consultants for marching band percussion and color guard instruction. However, the three related School District Consultant Agreements had the following exceptions:
Seminole Ridge High School
Management Letter
Year Ended June 30, 2022

- Agreements were not approved by the Principal until 14, 16, and 26 working days, respectively, after consulting services began.

- The required Consultant Evaluation Forms for two of the three Agreements were not completed.

- One of the three Agreements did not include a completed Beneficial Interest and Disclosure of Ownership Affidavit.

- Disbursement #26113 (for $120.76) was a reimbursement to a school employee for school related purchases. However, the one of the invoices was double counted resulting in an overpayment to the employee of $8.94.

- Disbursement #26625 included three invoices dated between February and July 2021. However, the required Purchase Order was not prepared by the sponsor for the principal approval until April 12, 2022 or 14 months after the first invoice date. Moreover, the invoices were not timely processed for payment until April 12, 2022, with delays ranging from nine to 14 months.

- Two P-card transactions occurred on October 5, 2021 (for $18.74) and October 7, 2021 (for $208.59) included a total payment of $14.87 in sales tax.

- A $92.50 P-Card transaction on October 15, 2021, was for purchase of food. However, the expense did not have any supporting documentation, such as an invoice or paid receipt.

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 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.

- Pursuant to page 13-1 of the District's Purchasing Manual, “a Consultant Evaluation Form (Page 8 of PBSD 1420) must be attached to the contract for the service to be performed.”

- Pursuant to School Board Policy 6.14 and page 13-1 of the District’s Purchasing Manual, “a completed, signed and notarized Beneficial Interest and Disclosure of Ownership Affidavit (Page 8 of PBSD 1420) must be attached to each contract.”

- The school should recoup the $8.94 overpayment for Disbursement #26113 from the employee.

- 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.
The School District is a sales tax-exempt government entity; it should not pay sales tax for qualified purchases.

To ensure that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized invoices and receipts. Additional handwritten explanation should be included when the business purpose is not obvious on the printed invoice or receipt. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

Management’s Response

Concur. Implement District recommended action.
Spanish River High School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022  

Address: 5100 Jog Road  
Boca Raton, FL 33496  

Principal:  
Fiscal Year 2022: Allison Castellano  
During Audit: Allison Castellano  

Treasurer:  
Fiscal Year 2022: Martha Combs  
During Audit: Kendra McClure  

### Cash and Investments  

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
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$815,116.78 | $1,398,788.19 | $1,297,049.90 | $378,934.02 | $378,934.02 | $916,855.07
Spanish River High School  
Management Letter  
Year Ended June 30, 2022

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, collections from six MCRs (#s 1239-4, 1288-1, 1288-7, 1308-1, 1308-3 and 1308-4) included six checks totaling $29,123.35. However, the related check numbers were not identified 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

The yellow copy of the MCR is attached to the lease with the check stub number or a copy of the actual check. Thus, the check # is attached or given.
Suncoast High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 1717 Avenue "S"
Riviera Beach, FL 33404

Principal:
Fiscal Year 2022: Kathryn Koerner
During Audit: Kathryn Koerner

Treasurer:
Fiscal Year 2022: Angelica Alvarez Matias/Mahsha Butter
During Audit: Mahsha Butter

Cash and Investments

<table>
<thead>
<tr>
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<th>Checking</th>
<th>Investments</th>
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<td>$ 676,527.36</td>
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<tr>
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<th>Transfers In</th>
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|                      | $ 499,960.43       | $ 1,061,422.69 | $ 884,855.76 | $ 322,916.98 | $ 322,916.98 | $ 676,527.36 |
DOCUMENATATION FOR FUNDRAISERS

Finding

The *Fundraising Application/Recap Form* for the Prom Ticket Sales (Account #3-2023.01) was not approved by the Principal, and the Actual Sales (Recap) information was not verified by the school treasurer after the sales activities had ended. In addition, the event had a total ticket sales revenue of $34,723. However, *Ticket Sellers Report* was not maintained for this ticket selling event.

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*.

- After the fundraising activities had ended, the school treasurer should review and verify the accuracy of the Recap information on the *Fundraising Application/Recap Form*. Accurate purchase and sale information should assist staff in planning for similar fundraisers in the future.

- *Internal Accounts Manual, Chapter 26*, requires that “Prenumbered tickets must be used to account for admissions to campus events if the anticipated revenues at the event are expected to exceed $500 at the elementary level or $1,000 at the secondary level.” Moreover, *Ticket Sellers Report* should be prepared for staff to reconcile revenues with the number of tickets sold.

Management’s Response

*Concur. Treasurer let in April 2021. This will be rectified moving forward.*

DOCUMENTATION FOR DISBURSEMENT

Finding

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

- Disbursement #25191 (for $2,361) was a payment to a vendor for providing security services totaling 110 hours to the school during February through April 2022 under *Contract 20C-36C*. The contract price was $19.90 per hour; however, the vendor billed the school at an hourly rate of $21.90 for 86 of the 110 hours. As a result, the school overpaid the vendor a total of $172.

- Two February 26, 2022, P-Card transactions totaling $552.68 were supported by an online payment receipt that did not have the dollar amount and details of the items purchased.
Suncoast High School  
Management Letter  
Year Ended June 30, 2022

- Disbursement #24500 (for $930.01) was for payment of supplies purchased using an Amazon credit card during July and August 2021. Pursuant to Bulletin #PD 17-023 CFO, store credit cards are disallowed; and the District’s P-Card should be used for all applicable purchases.

- Disbursement #24606 (for $12,343.95) was for payment of equipment rental for the Hoco Dance event. However, this procurement was made without obtaining three competitive quotes as required by School Board Policy 6.14(4.b.iii).

- Three disbursements (#24606 for $12,343.95, #24815 for $3,270.26, and #24959 for $2,224) each exceeded the $1,000 threshold for a Purchase Order, but did not have the required Purchase Orders. A Principal’s preapproved Purchase Order is required for all purchases in excess of $1,000.

- Thirteen P-Card transactions totaling $9,125 ($3,050 paid to a vendor on March 4, 2022, and $6,075 paid to another vendor on March 9, 2022) exceeded the $1,000 per vendor per day limit, but did not have the prior approval from the Purchasing Department.

**Recommendation**

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

- All invoices should be carefully reviewed prior to payment to ensure the billings are consistent with the applicable Purchase Contracts. The school should recoup the $172 overpayment from the security service vendor.

- As required by District Bulletin #PD 17-023 CFO, the school should close the Amazon credit card account immediately. Only the District P-Card should be used for all applicable purchases.

- 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.

- 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 extend 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.”

- 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. P-card purchases in excess of the $1,000 per vendor, per day limit, should obtain the prior approval from the Purchasing Department.
Suncoast High School
Management Letter
Year Ended June 30, 2022

Management’s Response

Concur. Treasurer was new to position and she has since left. Situation will be rectified moving forward with current status.

LEASING OF SCHOOL FACILITIES

Finding

The review of school facility leasing records found that:

- Lease Agreement #1018 was neither signed by the lessee nor a witness. Moreover, this leasing arrangement was not approved by the Principal until three days after the leasehold period began.

- Lease Agreements #1019 and #1029 were neither signed by the lessees nor approved by the Principal in a timely manner. Delays ranged from six to 49 days after the leasehold periods began. In addition, Lease Agreement #1029 had different dates for the lessee’s signature and witness’ signature. This indicates the witness was not present witnessing the lessee signing the Lease Agreement.

- The insurance premium collected from Lease Agreement #1004 was inadvertently recorded in the Rental Income Account (#6-3800) instead of the Insurance Account (Account #6-1850.00). As a result, the school under-transmitted $89 in insurance premium 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,

- 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 the lessees.

- Insurance premium collected from facility leasing should be recorded in the Insurance Account (#6-1850) and transmitted to the Central Office accordingly.

Management’s Response

Concur. Leasing Coordinator will correct moving forward.

Additional Comments

Wellington High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 2101 Greenview Shores Boulevard
Wellington, FL 33414

Principal:
Fiscal Year 2022: Cara Hayden
During Audit: Cara Hayden

Treasurer:
Fiscal Year 2022: Dorothy Billi
During Audit: Dorothy Billi

Community School Director:
Fiscal Year 2022: Chris Romano
During Audit: Chris Romano

### Cash and Investments

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<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
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<td><strong>$382,827.29</strong></td>
<td><strong>$794,447.36</strong></td>
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DEPOSIT OF MONIES

Finding

The review of the money collection process and sample Monies Collected Reports (MCRs) found that monies collected were not always put into the drop-safe for deposit in a timely manner. For example, $1,430 ($40 in cash and $1,390 in checks) collected through five MCRs (#s 2388-7, 2388-9, 2388-10, 2388-16 and #2397-1) 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, 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 potential irregularities.

Management’s Response

Concur. Reviewed with appropriate staff.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of sample fundraiser documentation revealed that:

- The Sales Item Inventory Reports (SIIR) for the Yearbook Sales (Account #5-0450.00) was not approved by the Principal. Furthermore, the SIIR contained incorrect information, including the quantity of the yearbooks purchased for resale and the selling prices.

- Disbursements #30770 (for $2,800) was for purchase of coupon books for resale. However, fundraising documentation was not prepared and retained for this fundraiser. Additionally, the sponsor did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2022.

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 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.
Wellington High School
Management Letter
Year Ended June 30, 2022

- 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. Reviewed with appropriate staff.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #31410 (for $25,896) for the March 26, 2022, Prom was supported by a vendor’s “estimate of charges” instead of an invoice or receipt. Moreover, this disbursement did not have the required Principal approved Check Requisition.

- Disbursement #31680 (for $3,000) was for payment to a consultant for choral accompaniment and rehearsals services during April 1 through April 28, 2022. However, the related School District Consultant Agreement (PBSD 1420) was not signed by the consultant and approved by the Principal until April 6, 2022, five days after services began. Also, the sponsor did not complete the required Consultant Evaluation Form (PBSD 2075) after the contract had ended.

- Disbursement #31890 (for $3,453.84) was for the payment of four tax-exempt purchases of athletic supplies that included $130.84 in sales tax although it was tax-exempt qualified purchase. Furthermore, the Purchase Order for the $1,438 invoice was not approved by the Principal until seven months after the invoice date.

Recommendation

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

- All disbursements should be adequately documented with Check Requisitions approved by the Principal. To ensure that purchases are appropriate, disbursements and P-card purchases should be adequately supported by itemized invoices/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. Pursuant to page 13-1 of the District’s Purchasing Manual, “a Consultant Evaluation Form (Page 8 of PBSD 1420) must be attached to the contract for the service to be performed.”
Wellington High School
Management Letter
Year Ended June 30, 2022

- 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. Reviewed with appropriate staff.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for leasing of school facility found that Lease Agreement #1004 was not signed by the lessee and approved by the principal until two and three days respectively after leasehold period began. Also, payment was not collected until 11 days after the use of the facilities by the lessee.

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.

- 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. Reviewed with appropriate staff.

Additional Comment

Thank you!
West Boca Raton High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 12811 Glades Road
Boca Raton, FL 33498

Principal:
Fiscal Year 2022: Ed Capitano
During Audit: Ed Capitano

Treasurer:
Fiscal Year 2022: Diana Esola
During Audit: Diana Esola

Community School Director:
Fiscal Year 2022: Bradly Dorfberger/Lyle Agnew
During Audit: Lyle Agnew

Cash and Investments

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<th>Transfers In</th>
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</table>

$ 537,188.94 | $1,446,355.31 | $1,379,516.52 | $ 424,957.37 | $ 424,957.37 | $ 604,027.73 |
DEPOSIT OF MONIES

Finding

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

- One collection recorded on Drop-safe Log #20-02149 was completely covered by correction fluid without appropriate explanation for the deletion of the entry from the Drop-safe Log.
- MCR #1481 (for $5,364.44) was missing the date of 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, 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.
- 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. The monies collection process will be reinforced with all staff as well as sponsors and coaches.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the Football Games Concession Sales (Account #1-2020.02) had the following exceptions:

- The Sales Item Inventory Report (SIIR) was not completed with accurate information. The SIIR reported total sales revenue of $1,806.48. However, a total of $7,333.67 in sales revenues and $1,890.53 in expenditures were recorded in the accounting system.
- The sponsor did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2012.
West Boca Raton High School
Management Letter
Year Ended June 30, 2022

Recommendation

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

- 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. Furthermore, Sales Item Inventory Report should be approved and dated 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.

Management’s Response

Concur. The District guidelines for fundraising procedures will be reinforced. Recommendation will be made for sponsors to review e-Learning course.

DOCUMENTATION OF DISBURSEMENTS

Finding

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

- Disbursement #36771 (for $2,763.80) and a March 11, 2022, P-card purchase for $944.95 did not have supporting documentation for the expenses.

- A February 28, 2022, P-card purchase for $594.63 was supported by an invoice for $338.12 with no supporting documents for the remaining $256.51.

- Disbursements #36472 (for $1,169.70) and #36771 (for $2,763.80) each exceeded the $1,000 threshold for Purchase Order but did not have the required Purchase Orders.

- Disbursement #36808 (for $115.54) did not have the Principal approved Check Requisition.

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 correct itemized invoices and receipts. The issuance of a
school check should be supported by the Principal’s approved and dated Check Requisition. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

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

**Management’s Response**

Concur. All P-card holders will have required receipts and supporting documentation. All purchases over $1,000 will have a PO and proper approval.

**PRENUMBERED DOCUMENTS**

**Finding**

The review of controls for prenumbered documents found that:

- The Document Custodian Assignment Register (PBSD 1663) listed the school treasurer as the Document Custodian for School Checks and the Administrative Assistant as the Document Custodian for Drop-Safe Log, but a different staff member was performing the duties of Document Custodian for the School Checks and Drop-safe Log.

- The Prenumbered Document Inventory Register PBSD (0160) for School Checks was not always completed with all the required information. Missing information included the listing of documents received and used, signature of the staff receiving the pre-numbered documents and listing of voided school checks.

**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; and each assigned document custodian shall use the Prenumbered Document Inventory Register (PBSD 0160) to perform the periodic inventory of the prenumbered forms.

- The document custodian is responsible for logging the beginning inventory, documents used, and unused inventory on the form each time the forms are inventoried. This includes all forms that were written on, whether they were used as intended or voided. Voided form numbers should be listed in the space provided on PBSD 0160.
Management’s Response

Concur. Document Custodian will be assigned to a staff member who is not involved with the forms. All pre-numbered forms and items will be inventoried.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that the school did not have the hard copy of Lease Agreements #1014 and #1020 with all the required signatures. Furthermore, leasing charges for Lease Agreement #1014 were collected one day 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,

- In addition to recording leasing activities in the Tririga System, School Board Policy 7.18 (6)(d) states “The facility/school must retain, per District Retention Schedule, a fully executed lease agreement with all additional required documentation in its files accessible for inspection.

- 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. All Lease Agreements will be printed and filed before the start date of the lease.
# William T. Dwyer High School
## Internal Fund Accounts
### Combining Statement of Changes in Cash and Investments – Cash Basis
#### Year Ended June 30, 2022

**Address:**
13601 North Military Trail  
Palm Beach Gardens, FL 33418

**Principal:**  
Fiscal Year 2022: Corey Brooks  
During Audit: Corey Brooks

**Treasurer:**  
Fiscal Year 2022: Arielle Yebba  
During Audit: Arielle Yebba

## Cash and Investments

<table>
<thead>
<tr>
<th>Item</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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</thead>
<tbody>
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</table>

| Total   | $356,917.60        | $761,644.48 | $738,471.33   | $348,229.31  | $348,229.31   | $380,090.75     |

Note: All amounts are in USD.
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, $2,950.82 of the $2,985.82 collected through five MCRs (#s 971-9, 971-8, 971-6, 999-7, and 999-6) were retained by the sponsors for one to five working days before putting the money into the drop-safe for deposit. Furthermore, the sponsors for two MCRs (#s 971-9 and 999-14) did not include the dates of collections 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,

- **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.

- 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. A sign will be posted stating “monies must be deposited the same day as collected.” A sign will be posted to remind staff to review the drop safe & cash receipts eLearning training. Any deposits out of compliance will be brought to the Principal’s attention.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Three disbursements (#24517 for $1,171.00, #25140 for $1,950, and #25142 for $1,570) did not have the required Purchase Order. Also, Disbursement #24687 (for $4,338) included two invoices ($2,288 and $2,050) that exceeded the $1,000 Purchase Order threshold. However, the $2,050
William T. Dwyer High School
Management Letter
Year Ended June 30, 2022

An invoice did not have the required Purchase Order. A Principal’s preapproved Purchase Order is required for all purchases in excess of $1,000.

- Disbursement #24952 (for $2,300) was for paying a consultant for Prom DJ services. However, the consultant’s Certificate of Insurance did not include the School Board as an additional insured party.

- Disbursement #24508 (for $650) was for payment of DJ services for the Homecoming Dance on October 2, 2021. However, the School District Consultant Agreement (PBSD 1420) had a maximum contract amount of $375. As a result, the total expenses exceeded the contract amount by $275. Additionally, the Consultant Agreement was not approved by the Principal until October 4, 2021, two days after services began. Lastly, the Certificate of Insurance provided by the consultant for this event did not include the School Board as an additional insured.

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 Special Event and Risk Planning Tool, the school must “obtain a Certificate of Insurance and an endorsement naming the School Board of Palm Beach County as Additional Insured on the policy.” This will ensure the School Board is well protected.

- Payments to consultants should be made in accordance with the executed agreements. An addendum to the agreement should be prepared of additional consultant services are needed beyond the original contract terms.

Management’s Response

Concur. No disbursements will be processed over $1000 without proper documentation. Consultant agreements will be reviewed for proper completion including proper insurance endorsement.

PRENUMBERED DOCUMENTS

Finding

The review of controls for prenumbered documents found that:

- The Prenumbered Document Inventory Register (PBSD 0160) for the School Checks were not completed with all the required information. Missing information included the ending inventory, and number of documents/checks used during the year. Also, the school did not perform the required monthly inventory check of the School Checks.
William T. Dwyer High School
Management Letter
Year Ended June 30, 2022

- The school did not maintain a *Prenumbered Document Inventory Register* for *Classroom Receipt Books*, 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*, the document custodian should periodically inventory-check all prenumbered documents according to the schedule detailed in the *Document Custodian Assignment Register (PBSD 1663)* and record the results on *PBSD 0160*. Schools may use *PBSD 0174* in lieu of *PBSD 0160* to account for *Classroom Receipt (PBSD 0196)*, *After Program Receipt (PBSD 1438)*, and *Adult, Community, and Career Technical (CTE) Education Fee Receipt (PBSD 1675)*.

**Management’s Response**

*Concur.* The bookkeeper and document custodian will review training for maintaining the check register monthly. The bookkeeper and document custodian will work collaboratively every month to ensure proper completion of Form 0160. Classroom receipt book register will be maintained and filed properly. There is a FY22 register and it has been provided.

**Additional Comments**

*Consider having the accounting department add the check register, receipt book register and document custodian assignment logs as part of the year end close out to end each school year.*
Other Schools
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### Other Schools

#### Summary of Audit Findings

**FY 2022 Internal Funds Audits**

<table>
<thead>
<tr>
<th>Other Schools</th>
<th>Community School / Summer Camp / Safe School Programs</th>
<th>Disbursements</th>
<th>Receipts</th>
<th>Leases</th>
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**Number of Findings**

**Other**

- Fees Not Timely Transmitted to Central Office
- 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 Or 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
Chuck Shaw Technical Education Center  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022  

Address:  4260 Westgate Avenue  
West Palm Beach, FL 33409  

Principal:  
Fiscal Year 2022: Rick Swearingen  
During Audit: Awilda Tomas-Andres  

Treasurer:  
Fiscal Year 2022: Carolyn Jefferson  
During Audit: Carolyn Jefferson  

Cash and Investments  

<table>
<thead>
<tr>
<th>Category</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
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<td>$ 141,619.54</td>
<td>$ 266,238.65</td>
<td>$ 254,546.30</td>
<td>$ 63,820.20</td>
<td>$ 63,820.20</td>
<td>$ 153,311.89</td>
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</tbody>
</table>
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, 2022

Address:  
225 S.W. 12th Street  
Belle Glade, FL 33430

Principal:  
Fiscal Year 2022:  Diane Howard  
During Audit:  Diane Howard

Treasurer:  
Fiscal Year 2022:  Kirston Butler  
During Audit:  Kirston Butler

Cash and Investments

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
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<td><strong>$ 304.28</strong></td>
<td><strong>$ 304.28</strong></td>
<td><strong>$ 1,929.09</strong></td>
</tr>
</tbody>
</table>
DEPOSIT OF MONIES

Finding

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

- Collections were not always put in the safe for deposit in a timely manner. For example, $1,265 collected through five MCRs (#839-1, #839-2, #842, #845 and #849) were retained by the sponsors for one to 10 working days before the monies were put into the drop-safe for deposit. In addition, the dates on MCRs #839-1 and #839-2 were altered after the funds were collected to match the date these collections were recorded on the Drop-Safe Log for deposit.

- Two MCRs (#846 and #853) were not completed with all of the required information. Missing information included the dates of collection, the school treasurer’s signatures initials, and the deposit numbers.

- Several entries recorded on five pages of Drop-Safe Logs (#20-13539, #20-13541, #20-13547, #20-13554, and #20-13556) were covered by correction fluid. There was no explanation for these alterations and the changes were not signed or initialed by the sponsors to acknowledge the corrections/deletions.

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.

- MCRs should be completed with the needed information and signed by the remitters and the school treasurer.

- 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 documented on the Log, and signed by the staff to acknowledge the changes/deletions.

Management’s Response

Concur.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the required Sales Item Inventory Reports and the Actual Sales (Recap) information on the Fundraising Application/Recap Forms (PBSD 1053) for the Chick-Fil-A Senior Scholarship Sales (Account #7-0100.01) and the Student Council Snack Sales (Account #4-4810.02) were not completed by the sponsors after the fundraising activities had ended.
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. Significant discrepancy between the estimated revenue and actual receipts should be examined and resolved accordingly.

- After the fundraiser activities have ended, the treasurer should review the Actual Sales (Recap) information on the *Fundraising Application/Recap Form* (*PBSD 1053*) to verify the accuracy and completeness of the sales activities. Accurate purchase and sale information should assist staff in planning for similar fundraisers in the future.

*Management’s Response*

*Concur.*

**DOCUMENTATION FOR DISBURSEMENTS**

Finding

The review of sample disbursements and P-Card transactions found that Disbursements #3213 (for $1,986) and #3215 (for $100) did not have any supporting documentation for the expenses.

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.*
Delray Full Service Center  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 301 S.W. 14th Avenue  
Delray Beach, FL 33444

Principal:  
Fiscal Year 2022: Brian Killeen (Site Administrator)  
During Audit: Brian Killeen (Site Administrator)

Treasurer:  
Fiscal Year 2022: Nathalie Lafontant  
During Audit: Clementine Clervil

### Cash and Investments

<table>
<thead>
<tr>
<th>Category</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
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$ 11,071.28  $ 42,332.46  $ 40,102.02  $ 2,240.00  $ 2,240.00  $ 13,301.72

Checking $13,301.72

Investments $13,301.72

Total $13,301.72
DEPOSIT OF MONIES

Finding

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

- Monies collected were not always put in the drop-safe for deposit in a timely manner. For example, $1,077 of the $1,177 collected through five MCRs (#s 424-8, 424-14, 434-5, 434-6 and 466-1) were retained by the sponsors for one to four working days before putting the money into the drop-safe for deposit.

- Five collections recorded on two pages of the Drop-safe Log (#s 20-22152 and 20-22156), were either crossed out or modified after the funds were counted by the school treasurer and the verifier. However, the changes were not signed/initialed by the sponsors to confirm the corrections.

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, monies returned to the sponsor for clarification and entries removed from the Drop-safe Log should be documented with acknowledgment (signed/initialed) by the sponsor on the Drop-safe Log. Collections returned for correction or completion should be put in the safe by the end of the same business day.

Management’s Response

Concur. We have a new bookkeeper and she has been instructed to attend all montly treasurer meetings to make sure she is aware of all monetary policies and any changes that occur to the handling of money.

UNRESTRICTED ACCESS TO DROP-SAFE

Finding

A new school treasurer was assigned to the school in July 2022. However, as of February 13, 2023, the combination for accessing 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 access to the drop-safe.
Delray Full Service Center
Management Letter
Year Ended June 30, 2022

Management Response

Concur. A work order was submitted for a new combination to the drop safe on 2/14/23 and was completed on 2/16/23.
Indian Ridge School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  
1955 Golden Lakes Boulevard  
West Palm Beach, FL 33411

Principal:  
Fiscal Year 2022: Eugene Ford  
During Audit: Eugene Ford

Treasurer:  
Fiscal Year 2022: Patricia Hammond  
During Audit: Patricia Hammond

**Cash and Investments**

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<th>Investments</th>
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|        | $54,924.53 |

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<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
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$ 62,370.95 | $ 42,829.46 | $ 50,275.88 | $ 44,484.41 | $ 44,484.41 | $ 54,924.53
Indian Ridge School
Management Letter
Year Ended June 30, 2022

DOCUMENTATION FOR FUNDRAISERS

Finding

The Sales Item Inventory Report for the Papa John’s Pizza Card Sales (Account #6-4412.01) was not completed with any of the purchase and sales information. 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. In addition, the Sales Item Inventory Report was pre-signed on December 1, 2021 by the Principal, seven days before the sales activities ended on December 8, 2021.

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.

- The Sales Item Inventory Report should be approved by the Principal after the fundraiser activities have concluded 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 will meet with the bookkeeper to ensure a plan is in place to verify, preferably a check-off form, that all required fundraising steps are completed. Review all fundraising activities requirements during pre-school, including the annual eLearning training.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- The Purchase Order for Disbursement #11184 (for $1,156.55) was not approved by the Principal until four days after the invoice date.

- Disbursement #11208 (for $500) was for payment to a consultant for taking senior pictures on February 22, 2022. However, the School District Consultant Agreement (PBSD 1420) was approved by the Principal on February 22, 2022, but it was not signed by the consultant until February 23, 2022, one day after the service was provided.

Recommendation

Disbursement procedures should be administered in accordance with Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24), and related District guidelines. Specifically,
Indian Ridge School
Management Letter
Year Ended June 30, 2022

- 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 and having contact with students at the school.

Management’s Response

Concur. I will meet with the bookkeeper and review disbursement procedures per the Internal Accounts Manual on Purchasing Card Procedures related to district guidelines.

LEASING OF SCHOOL FACILITIES

Finding

The review of the school facility leasing records found that the school did not accurately allocate and record the leasing revenues in the respective Internal Funds accounts in accordance with the District’s approved Rate Schedule. The revenues allocation and recording errors resulted in a total over-transmission of $752.39 in insurance premium, under-transmission of $132.30 in utilities fees and under-transmission of $1 in sales tax to the Central Office. These errors included:

- Over-transmitted $409.50 and $392.89 in insurance premium for Leases #1003 and 1004 respectively.
- Under-transmitted $51 insurance premium sales tax for Lease #1001. Moreover, the lessee obtained liability insurance coverage through the District’s insurance pool, but the school had not collected the $51 insurance premium from the lessee as of January 15, 2023.
- Under-transmitted $132.30 utilities fees for Lease #1001.
- Under-transmitted $1 sales tax for Lease #1004.

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.
- The school should collect the $51 insurance premium for Lease #1001 from the lessee.

Management’s Response

Concur. I will meet with the bookkeeper and confidential secretary to review the school board policy and related district guidelines on leasing school facilities. I will ensure that leasing agreements are correct. IRS will use the district provided Online Payment Request for Leases form to ensure funds are distributed in the right categories.
# Palm Beach Virtual School
## Internal Fund Accounts
### Combining Statement of Changes in Cash and Investments – Cash Basis
#### Year Ended June 30, 2022

**Address:** 7071 Garden Road, Bldg. 2
Riviera Beach, FL 33404

**Principal:**
- Fiscal Year 2022: Bradley Henry
- During Audit: Bradley Henry

**Treasurer:**
- Fiscal Year 2022: Jose Marquez
- During Audit: Jose Marquez

## Cash and Investments

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<tr>
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<tr>
<td>Investments</td>
<td></td>
</tr>
</tbody>
</table>

## Beginning Balances

| Athletics | $0.00 | $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 | $0.00 |
| Classes   | $301.20| $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $301.20|
| Clubs     | $0.00 | $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 | $0.00 |
| Trusts    | $6,430.10| $204.00| $198.00| $4,430.00| $4,430.00| $6,436.10|        |
| General   | $193.02| $106.23| $0.00 | $103.23| $103.23| $299.25|        |

| Total | $6,924.32| $310.23| $198.00| $4,533.23| $4,533.23| $7,036.55|        |

$ 7,036.55
Palm Beach Virtual School
Management Letter
Year Ended June 30, 2022

The audit revealed no material instances of noncompliance.
Riviera Beach Preparatory and Achievement Academy
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2022

Address: 7071 Gardens Road
Riviera Beach, FL 33404

Principal:
Fiscal Year 2022: Mark Simmonds
During Audit: Mark Simmonds

Treasurer:
Fiscal Year 2022: Princess Pugh
During Audit: Princess Pugh

### Cash and Investments

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<tr>
<th>Category</th>
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Checking | $ 23,213.76 |
Investments | $ 23,213.76 |

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568 Other Schools
Riviera Beach Preparatory & Achievement Academy  
Management Letter  
Year Ended June 30, 2022  

DEPOSIT OF MONIES

Finding

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

- Section 3 for 18 collections totaling $10,308.05 recorded on nine pages of the Drop-safe Log (page #s 50-63582, 50-63584, 50-63586, 50-63587, 50-63594, 50-63595, 50-63596, 50-63597 and 50-63599) were not signed by an independent staff verifier to confirm that the collections had been recorded in the General Ledger by the school treasurer.

- Monies were not always deposited into the bank in a timely manner. For example, $1,659 collected through seven MCRs and recorded on Drop-safe Log #21-27914 was not timely processed by the school treasurer and deposited into the bank until eight to nine working days after collection.

- The leading digit (s) of the total dollar amounts for one deposit recorded on Drop-safe Log #50-63597 was altered and covered with white-out correction fluid. In addition, the total amount entered by the sponsor on Drop-safe Log #50-63577 was subsequently changed after the funds were counted. However, these changes were not signed or initialed by the sponsors to acknowledge the corrections.

- Deposit #474 (for $1,692) included a collection for $172. However, the MCR (#172-1) for this collection was missing.

- None of the sponsors attached the Official Receipts to the yellow copies of the MCRs when submitting these documents to the designated staff for record retention at the end of the school year.

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 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.

- 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, deposit information should be properly recorded on the Drop-safe Log. Reasons for deletions of information on the Log should be documented on the Log and signed/initialed by the sponsors to acknowledge the corrections/deletions.

- 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 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.”
Riviera Beach Preparatory & Achievement Academy  
Management Letter  
Year Ended June 30, 2022  

Management’s Response  

Concur. Meet with appropriate staff and reviewed all recommendations suggested in the draft audit document.

DOCUMENTATION FOR FUNDRAISERS  

Finding  

Fundraising documentation was not prepared and retained for the Senior Concession Stand (Account #3-2023.01). Without proper documentation, 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 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.
- A 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.

Management’s Response  

Concur. Meet with appropriate staff to review all suggested recommendations in accordance with School Board Policy 2.16 and related District guidelines.

PRENUMBERED DOCUMENTS  

Finding  

The review of controls for prenumbered documents found that:

- The Document Custodian did not perform the required monthly inventory of School Checks. Instead, the inventory-check was performed only once at the end of the school year. In addition, voided checks were not listed on the Prenumbered Document Inventory Register.
- The school had neither assigned a Document Custodian nor maintained a Prenumbered Document Inventory Register (PBSD 0160) for Classroom Receipts.

Recommendation  

To ensure proper fiscal controls and accountability, and as required by Chapter 27 of the Internal Accounts Manual,
Riviera Beach Preparatory & Achievement Academy
Management Letter
Year Ended June 30, 2022

• 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.

• 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. Meet with appropriate staff to review all suggested recommendations in accordance with Chapter 27 of the Internal Accounts Manual.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that:

• Leasing charges for 16 leases (#s 1002, 1003, 1005, 1006, 1007, 1008, 1009, 1013, 1015, 1016, 1017, 1018, 1019, 1022, 1024 and 1026) were not collected prior to the use of facilities, with delays ranging from one to 27 days.

• Four Lease Agreements (#s 1013, 1016, 1019 and 1024) were neither signed by the lessees nor approved by the Principal in a timely manner. Delays ranged from one to 11 days after the leasehold periods began. Moreover, Lease Agreement #1005 was not signed by the lessee.

• Lease #1004 was for weekly use of school facilities by the lessee between March 1 and May 31, 2022. The Certificate of Insurance for this Lease Agreement expired on May 14, 2022. Consequently, there was no liability insurance coverage from May 15 through May 31, 2022.

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.
Riviera Beach Preparatory & Achievement Academy
Management Letter
Year Ended June 30, 2022

Management’s Response

Concur. Meet with appropriate staff to review all suggested recommendations in accordance with School Board 7.18 and related District guidelines.
Royal Palm School  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022  

Address:  6650 Lawrence Road  
Lantana, FL 33462  

Principal:  
Fiscal Year 2022:  Jennifer Corcoran  
During Audit:  Jennifer Corcoran  

Treasurer:  
Fiscal Year 2022:  Cheryl Connor  
During Audit:  Cheryl Connor  

Afterschool Site Director:  
Fiscal Year 2022:  Beverly Meg Davis  
During Audit:  Beverly Meg Davis  

Cash and Investments  

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<td>Receipts</td>
<td>Disbursements</td>
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</table>
Royal Palm School
Management Letter
Year Ended June 30, 2022

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, 2022

Address:  1509 Barton Road
Lake Worth, FL 33460

Principal:
Fiscal Year 2022:  Reginald Jeudy
During Audit:  Reginald Jeudy

Treasurer:
Fiscal Year 2022:  Lynn Fricke
During Audit:  Lynn Fricke

Cash and Investments

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Other Schools 575
Finding

The review of controls for prenumbered documents found that although the Community Resource Coordinator was the assigned custodian for School Checks, the Prenumbered Document Inventory Register (PBSD 0160) for School Checks was not completed during the year.

Recommendation

To ensure proper fiscal controls and accountability, and as required by Chapter 27 of the Internal Accounts Manual, the document custodian should periodically inventory-check all prenumbered documents according to the schedule detailed in the Document Custodian Assignment Register (PBSD 1663) and record the results on PBSD 0160.

Management’s Response

Prenumbered Documents were filed separately monthly and was possibly overlooked.
Turning Points Academy  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address: 1950 Benoist Farms Road  
West Palm Beach, FL 33411

Principal:  
Fiscal Year 2022: Kevin Gatlin  
During Audit: Kevin Gatlin

Treasurer:  
Fiscal Year 2022: Doris Zabel  
During Audit: Doris Zabel

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## Cash and Investments

<table>
<thead>
<tr>
<th></th>
<th>Checking</th>
<th>Investments</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>$ 1,176.61</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>$ 1,176.61</td>
</tr>
</tbody>
</table>

### Cash and Investments Table

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>Athletics</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Music</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Classes</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Clubs</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Departments</td>
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<td>Trusts</td>
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<td>3,825.59</td>
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<tr>
<td>General</td>
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<td>0.00</td>
<td>0.00</td>
<td>208.29</td>
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<td><strong>Total</strong></td>
<td>$ 3,788.20</td>
<td>$ 1,214.00</td>
<td>$ 3,825.59</td>
<td>$ 0.00</td>
<td>$ 0.00</td>
<td>$ 1,176.61</td>
</tr>
</tbody>
</table>

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Other Schools 577
SEGREGATION OF DUTIES

Finding

The review of sample money collection records revealed that the school treasurer was performing incompatible duties. Specifically, the school treasurer issued Classroom Receipt #08-509353 for collecting $592 on March 22, 2022.

Recommendation

To ensure fiscal accountability and prevent conflict of interest, segregation of duties should be enforced at the school. Specifically, responsibilities in collecting monies, issuing receipts and completing MCRs should be performed by the activity sponsors, instead of the treasurer.

Management’s Response

Concur. The family counselor will collect monies, issue receipts and complete MCRs instead of the treasurer.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents revealed that the school did not maintain the Prenumbered Document Inventory Register (PBSD 0160) for Classroom Receipt Books, although a receipt was used during the year.

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 Receipt Books, 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 is now aware of how they should account for each prenumbered document and classroom receipt books by using prenumbered document inventory register form 0160.
West Technical Education Center  
Internal Fund Accounts  
Combining Statement of Changes in Cash and Investments – Cash Basis  
Year Ended June 30, 2022

Address:  2625 NW 16th Street  
           Belle Glade, FL 33430

Principal:  
Fiscal Year 2022:  Charlene Ford  
During Audit:  Charlene Ford

Treasurer:  
Fiscal Year 2022:  April Moreland Johnson  
During Audit:  April Moreland Johnson

Community School Director:  
Fiscal Year 2022:  Cosha Jackson  
During Audit:  Cosha Jackson

Cash and Investments

<table>
<thead>
<tr>
<th>Category</th>
<th>Beginning Balances</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Transfers In</th>
<th>Transfers Out</th>
<th>Ending Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>Athletics</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Music</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Classes</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Clubs</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Departments</td>
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<td>5,882.00</td>
<td>30,265.40</td>
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<tr>
<td>General</td>
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<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>(67.53)</td>
</tr>
</tbody>
</table>

Total:  $21,973.45  $49,671.61  $39,975.85  $5,882.00  $5,882.00  $31,669.21
DEPOSIT OF MONIES

Finding

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

- $3,541.50 collected through 14 MCRs (#89-01 through #89-04, #90-01, #90-03, #95-01, #95-02, #96-04 and #97-01 through #97-05) were not processed for deposit into the bank by the school treasurer until six to 49 working days after the day of collection.

- $175 collected through two MCRs (#89-02 and #89-03) were retained by the sponsor for one to two working days before putting the money into the drop-safe for deposit.

- MCR #89-04 was not completed with all of the required information. Missing information included the account name and account number.

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.

- MCRs should be completed with the needed information, including the account name, account number, and reason for collection.

Management’s Response

Concur. Moving forward, all monies collected will be put in the drop safe daily and deposited within 5 working days after the collections. The MCRs will be completed with the needed information.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card transactions found that Disbursement #1010 (for $25.00) did not have any supporting documentation for the expense.

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 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. Moving forward, disbursements will be documented with the support of itemized invoices and receipts.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents revealed that:

- The school did not maintain the Prenumbered Document Inventory Register (PBSD 0160) for Classroom Receipt Books, although receipts were used during the year.

- The Community School Secretary was the assigned custodian for Classroom Receipts and Adult, Community, and Career Technical (CTE) Education Fees Receipt books, although the secretary also used these prenumbered receipts for collecting money.

- The Prenumbered Document Inventory Register (PBSD 0160) for School Checks did not include the signature of the staff who received the School Checks.

Recommendations

To ensure proper fiscal controls and accountability, and as required by Chapter 27 of the Internal Accounts Manual,

- As required by Chapter 27 of the Internal Accounts Manual, the document custodian should periodically inventory-check all prenumbered documents according to the schedule detailed in the Document Custodian Assignment Register (PBSD 1663) and record the results in the Prenumbered Document Inventory Register (PBSD 0160).

- 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.

- Issuance of prenumbered document to school staff should be recorded in the assigned Document Custodian Assignment Register (PBSD 0160) and signed by the staff acknowledging the receipt of the prenumbered forms.

Management’s Response

Concur. Currently, the document custodian inventories – checks the prenumbered documents moving forward, the document custodian will follow the schedule detailed on the Document Custodian Assignment Register (PBSD 1663) and record the result in the Prenumbered Document Inventory Register (PBSD 0160)
West Technical Education Center
Management Letter
Year Ended June 30, 2022

Additional Comments

Due to the very small team of 4 and the non-overlapping work hours, it is very challenging to separate duties. The Glades Construction Academy at West Tech and West Technical Education Center will continue to work to effectively and efficiently maintain the accounts. A school bookkeeper is needed.