

**ORANGE COUNTY PUBLIC SCHOOLS  
INTERNAL FUNDS**

**FINANCIAL STATEMENT**

**June 30, 2018**



**CRI** CARR  
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**Orange County Public Schools  
Internal Funds  
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## **INDEPENDENT AUDITORS' REPORT**

The School Board of Orange County, Florida  
Orlando, Florida

### **Report on the Financial Statements**

We have audited the accompanying statement of fiduciary assets and liabilities of Orange County Public Schools' Internal Funds, for those two hundred one schools listed in Exhibit A to the financial statement, as of and for the year ended June 30, 2018, and the related notes to the financial statement.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position of Orange County Public Schools' Internal Funds, for those two hundred one schools listed in Exhibit A to the financial statement, as of June 30, 2018, in accordance with accounting principles generally accepted in the United States of America.

**Emphasis of Matter**

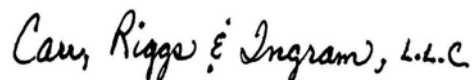
As discussed in Note 1, the financial statement presents only the statement of fiduciary assets and liabilities of Orange County Public Schools' Internal Funds, for those two hundred one schools listed in Exhibit A, and does not purport to, and does not, present fairly the financial position of the School District of Orange County, Florida, as of June 30, 2018, in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

**Other Matters***Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the basic financial statement of Orange County Public Schools' Internal Funds taken as a whole. The accompanying supplemental schedule of revenue, expenditures and changes in internal accounts payable by school for the year ended June 30, 2018, is presented for purposes of additional analysis and is not a required part of the basic financial statement. The supplemental schedule of revenue, expenditures and changes in internal accounts payable by school for the year ended June 30, 2018, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller of the United States. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2018, on our consideration of the Orange County Public Schools' Internal Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Orange County Public Schools' Internal Funds' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Orange County Public Schools' Internal Funds' internal control over financial reporting and compliance.



Orlando, Florida  
December 6, 2018

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Statement of Fiduciary Assets and Liabilities**

***June 30, 2018***

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**ASSETS**

Cash and cash equivalents	\$ 14,044,234
Accounts receivable	189,064
Inventory	<u>182,416</u>
	<u><u>\$ 14,415,714</u></u>

**LIABILITIES**

Accounts payable	\$ 137,969
Internal accounts payable	<u>14,277,745</u>
	<u><u>\$ 14,415,714</u></u>

*See accompanying notes to financial statement.*

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Notes to Financial Statement**

**NOTE 1: NATURE OF OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES**

***NATURE OF OPERATIONS***

Orange County Public Schools' (the "Schools") Internal Funds are comprised of individual student activity account balances of the public schools located within the geographical boundaries of the School District of Orange County, Florida (the "District"). This financial statement includes the internal funds of the two hundred one schools listed in Exhibit A.

The Orange County School Board is the governing body of the Schools, and is composed of eight elected members. The Superintendent of Schools is the executive officer of the Board. The Orange County District School Board is part of the State of Florida system of public education under the general direction and control of the State Board of Education.

The Schools' internal funds are included as agency funds in the Orange County Public Schools' comprehensive annual financial report. The accompanying financial statement presents only the Schools' Internal Funds and is not intended to present fairly the financial position and results of operations of Orange County Public Schools, in conformity with accounting principles generally accepted in the United States of America.

**BASIS OF ACCOUNTING**

In accordance with Florida Statutes, Orange County Public Schools accounts for its student activity accounts as an agency fund. This fund is organized into sub-funds to account for each school in the District. The operations of each sub-fund are accounted for with a separate set of self-balancing accounts that comprise each school's assets, liabilities, internal accounts payable, revenue and expenditures. Each sub-fund is divided into seven student activity/project classifications. These classifications are athletics, music, classes, clubs, departments, trusts and general.

The financial statement of the Schools' internal funds has been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units.

**CASH AND CASH EQUIVALENTS**

Cash and cash equivalents consist of deposits and other highly liquid cash equivalents held by qualified public depositories under the laws of the State of Florida. All deposits are collateralized by securities held in Florida's multiple financial institution collateral pool required by Sections 280.07 and 280.08, Florida Statutes. Certain deposits are also insured by the Federal Deposit Insurance Corporation.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Notes to Financial Statement**

**NOTE 1: NATURE OF OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**CASH AND CASH EQUIVALENTS (Continued)**

At June 30, 2018, approximately \$3,344,000 was invested in the Local Government Surplus Funds Trust Fund ("Florida PRIME Fund"), which is rated AAAM by Standard and Poor's with a weighted maturity of 31 days. The weighted average life at June 30, 2018, was 78 days.

The investments in Florida PRIME Fund, which the SBA indicates is a Securities and Exchange Commission 2a7-like external investment pool, are similar to money market funds in which shares are owned in the fund rather than the underlying investments. The SBA's interpretation of GASB 31, as amended by GASB 79, is that Florida PRIME Fund currently meets all of the necessary criteria to elect to measure all of the investments in Florida PRIME Fund at amortized cost. Therefore, the participant account balance of these funds would also be considered the fair value.

As of June 30, 2018, there were no redemption fees or maximum transaction amounts, or other requirements that serve to limit daily access to 100 percent of the account value.

**ACCOUNTS RECEIVABLE**

Accounts receivable consists primarily of tuition owed to Orange Technical College. Management feels that the balances at June 30, 2018 are fully collectible and therefore, no allowance was included in the accompanying financial statement.

**INVENTORY**

Inventory consists of book store items, school store items, locks for sale or rent, and uniforms, and is valued at the lower of cost (determined on first-in, first-out method), or market.

**USE OF ESTIMATES**

The preparation of the financial statement in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

SUPPLEMENTAL SCHEDULES



**Orange County Public Schools**  
**Internal Funds (See List of Schools at Exhibit A)**  
**Supplemental Schedule of Revenue, Expenditures and Changes in**  
**Internal Accounts Payable by School**

*For the year ended June 30, 2018*

	Aloma Elementary	Andover Elementary	Apopka Elementary	Arbor Ridge K-8
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ 5,521
Music	735	103	-	4,417
Classes	249	635	-	1,880
Clubs	697	-	1,071	2,613
Departments	-	-	1,294	2,381
Trust	22,928	35,365	248,134	32,895
General	18,767	27,857	19,433	16,293
Total revenue	<u>43,376</u>	<u>63,960</u>	<u>269,932</u>	<u>66,000</u>
<b>Expenditures:</b>				
Athletics	-	-	-	2,474
Music	585	70	-	4,636
Classes	253	679	-	2,159
Clubs	1,184	-	343	2,254
Departments	-	170	3,078	1,958
Trust	21,724	34,310	240,610	32,231
General	9,973	16,128	17,333	18,150
Total expenditures	<u>33,719</u>	<u>51,357</u>	<u>261,364</u>	<u>63,862</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	9,657	12,603	8,568	2,138
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	369	91	5,970	1,065
Intra-fund transfers out	(369)	(91)	(5,970)	(1,065)
	-	-	-	-
Excess of revenue over/ (under) expenditures	9,657	12,603	8,568	2,138
Internal accounts payable - beginning of year	<u>12,189</u>	<u>4,553</u>	<u>19,560</u>	<u>27,724</u>
Internal accounts payable - end of year	<u>\$ 21,846</u>	<u>\$ 17,156</u>	<u>\$ 28,128</u>	<u>\$ 29,862</u>

*See independent auditors' report.*

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Supplemental Schedule of Revenue, Expenditures and Changes in  
Internal Accounts Payable by School**

*For the year ended June 30, 2018*

	Avalon Elementary	Azalea Park Elementary	Baldwin Park Elementary	Bay Lake Elementary
<b>Revenue:</b>				
Athletics	\$ 207	\$ -	\$ 50	\$ -
Music	1,525	-	329	-
Classes	238,031	-	737	2,087
Clubs	9,195	-	5,631	5,038
Departments	2,935	-	650	665
Trust	407,576	116,230	371,044	49,347
General	14,426	9,311	8,285	28,309
Total revenue	<u>673,895</u>	<u>125,541</u>	<u>386,726</u>	<u>85,446</u>
<b>Expenditures:</b>				
Athletics	207	-	-	-
Music	1,351	-	-	-
Classes	237,226	-	1,357	1,222
Clubs	10,233	379	13,258	5,679
Departments	2,420	-	-	634
Trust	421,818	116,147	375,576	47,292
General	18,930	10,211	5,146	27,091
Total expenditures	<u>692,185</u>	<u>126,737</u>	<u>395,337</u>	<u>81,918</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(18,290)	(1,196)	(8,611)	3,528
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	9,701	746	250	1,139
Intra-fund transfers out	(9,701)	(746)	(250)	(1,139)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(18,290)	(1,196)	(8,611)	3,528
Internal accounts payable - beginning of year	<u>47,112</u>	<u>11,960</u>	<u>38,623</u>	<u>9,747</u>
Internal accounts payable - end of year	<u>\$ 28,822</u>	<u>\$ 10,764</u>	<u>\$ 30,012</u>	<u>\$ 13,275</u>

*See independent auditors' report.*

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Supplemental Schedule of Revenue, Expenditures and Changes in  
Internal Accounts Payable by School**

***For the year ended June 30, 2018***

	Bay Meadows Elementary	Blankner K-8	Bonneville Elementary	Brookshire Elementary
Revenue:				
Athletics	\$ -	\$ 5,019	\$ -	\$ -
Music	1,126	16,669	3,533	549
Classes	10,991	6,442	21,001	322
Clubs	961	44,417	495	710
Departments	358	4,496	-	650
Trust	67,020	54,079	108,524	211,212
General	20,351	20,696	10,810	1,468
Total revenue	<u>100,807</u>	<u>151,818</u>	<u>144,363</u>	<u>214,911</u>
Expenditures:				
Athletics	-	5,258	-	-
Music	1,072	17,170	2,717	1,357
Classes	10,074	6,242	20,716	9
Clubs	38	37,240	338	133
Departments	600	3,927	119	1,886
Trust	56,650	41,398	109,076	198,710
General	19,340	17,721	9,807	2,540
Total expenditures	<u>87,774</u>	<u>128,956</u>	<u>142,773</u>	<u>204,635</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	13,033	22,862	1,590	10,276
Other financing sources (uses):				
Intra-fund transfers in	513	259	70	391
Intra-fund transfers out	(513)	(259)	(70)	(391)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue over/ (under) expenditures	13,033	22,862	1,590	10,276
Internal accounts payable - beginning of year	<u>41,375</u>	<u>54,227</u>	<u>12,371</u>	<u>30,057</u>
Internal accounts payable - end of year	<u>\$ 54,408</u>	<u>\$ 77,089</u>	<u>\$ 13,961</u>	<u>\$ 40,333</u>

*See independent auditors' report.*

**Orange County Public Schools**  
**Internal Funds (See List of Schools at Exhibit A)**  
**Supplemental Schedule of Revenue, Expenditures and Changes in**  
**Internal Accounts Payable by School**

*For the year ended June 30, 2018*

	Camelot Elementary	Castle Creek Elementary	Catalina Elementary	Cheney Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	2,075	412	-
Classes	1,916	1,227	-	-
Clubs	1,690	286	1,234	871
Departments	-	1,075	-	-
Trust	178,770	30,860	16,296	99,206
General	6,210	10,430	5,176	8,991
Total revenue	<u>188,586</u>	<u>45,953</u>	<u>23,118</u>	<u>109,068</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	-	1,485	205	-
Classes	2,123	898	-	-
Clubs	892	418	998	284
Departments	34	830	-	304
Trust	176,519	28,911	12,782	99,472
General	6,787	18,740	6,008	7,167
Total expenditures	<u>186,355</u>	<u>51,282</u>	<u>19,993</u>	<u>107,227</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	2,231	(5,329)	3,125	1,841
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	1,885	2,352	349	-
Intra-fund transfers out	(1,885)	(2,352)	(349)	-
	-	-	-	-
Excess of revenue over/ (under) expenditures	2,231	(5,329)	3,125	1,841
Internal accounts payable - beginning of year	<u>21,813</u>	<u>13,949</u>	<u>3,631</u>	<u>20,751</u>
Internal accounts payable - end of year	<u>\$ 24,044</u>	<u>\$ 8,620</u>	<u>\$ 6,756</u>	<u>\$ 22,592</u>

*See independent auditors' report.*

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Supplemental Schedule of Revenue, Expenditures and Changes in  
Internal Accounts Payable by School**

***For the year ended June 30, 2018***

	Chickasaw Elementary	Citrus Elementary	Clay Springs Elementary	Columbia Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	437	1,181
Classes	-	3,665	-	375
Clubs	50	1,060	555	380
Departments	-	-	839	1,168
Trust	110,471	18,077	33,442	146,064
General	1,569	15,647	13,511	12,382
Total revenue	<u>112,090</u>	<u>38,449</u>	<u>48,784</u>	<u>161,550</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	104	-	483	2,225
Classes	-	3,496	-	384
Clubs	-	1,060	555	408
Departments	50	-	162	308
Trust	110,540	17,775	34,077	145,750
General	3,906	21,461	16,204	8,628
Total expenditures	<u>114,600</u>	<u>43,792</u>	<u>51,481</u>	<u>157,703</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(2,510)	(5,343)	(2,697)	3,847
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	210	958	831	300
Intra-fund transfers out	(210)	(958)	(831)	(300)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(2,510)	(5,343)	(2,697)	3,847
Internal accounts payable - beginning of year	<u>8,565</u>	<u>19,740</u>	<u>20,136</u>	<u>27,877</u>
Internal accounts payable - end of year	<u>\$ 6,055</u>	<u>\$ 14,397</u>	<u>\$ 17,439</u>	<u>\$ 31,724</u>

*See independent auditors' report.*

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Supplemental Schedule of Revenue, Expenditures and Changes in  
Internal Accounts Payable by School**

***For the year ended June 30, 2018***

	Conway Elementary	Cypress Springs Elementary	Deerwood Elementary	Dillard Street Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	3,686	302	190
Classes	-	14,644	238	-
Clubs	-	1,017	3,605	464
Departments	-	-	1,878	505
Trust	6,385	54,881	136,130	27,969
General	10,506	22,782	11,578	16,364
Total revenue	<u>16,891</u>	<u>97,010</u>	<u>153,731</u>	<u>45,492</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	-	3,882	237	159
Classes	-	13,387	222	254
Clubs	-	860	2,827	618
Departments	-	-	1,159	627
Trust	6,932	55,412	136,435	28,237
General	8,273	20,277	12,294	21,856
Total expenditures	<u>15,205</u>	<u>93,818</u>	<u>153,174</u>	<u>51,751</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	1,686	3,192	557	(6,259)
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	450	100	1,583	693
Intra-fund transfers out	(450)	(100)	(1,583)	(693)
	-	-	-	-
Excess of revenue over/ (under) expenditures	1,686	3,192	557	(6,259)
Internal accounts payable - beginning of year	<u>10,882</u>	<u>15,007</u>	<u>12,422</u>	<u>31,040</u>
Internal accounts payable - end of year	<u>\$ 12,568</u>	<u>\$ 18,199</u>	<u>\$ 12,979</u>	<u>\$ 24,781</u>

*See independent auditors' report.*

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Supplemental Schedule of Revenue, Expenditures and Changes in  
Internal Accounts Payable by School**

*For the year ended June 30, 2018*

	Dommerich Elementary	Dover Shores Elementary	Dr. Phillips Elementary	Dream Lake Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	1,289	745	-	974
Classes	270	-	1,124	1,110
Clubs	2,011	80	-	520
Departments	1,500	-	-	6,524
Trust	52,980	18,190	55,471	40,628
General	2,421	2,170	16,749	16,399
Total revenue	<u>60,471</u>	<u>21,185</u>	<u>73,344</u>	<u>66,155</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	580	1,139	97	2,077
Classes	-	-	1,662	140
Clubs	2,035	94	-	948
Departments	435	-	-	7,776
Trust	108,342	17,300	48,344	40,951
General	5,198	2,772	12,079	17,597
Total expenditures	<u>116,590</u>	<u>21,305</u>	<u>62,182</u>	<u>69,489</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(56,119)	(120)	11,162	(3,334)
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	784	1,300	753	1,821
Intra-fund transfers out	(784)	(1,300)	(753)	(1,821)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(56,119)	(120)	11,162	(3,334)
Internal accounts payable - beginning of year	<u>132,961</u>	<u>8,074</u>	<u>30,543</u>	<u>12,844</u>
Internal accounts payable - end of year	<u>\$ 76,842</u>	<u>\$ 7,954</u>	<u>\$ 41,705</u>	<u>\$ 9,510</u>

*See independent auditors' report.*

**Orange County Public Schools**  
**Internal Funds (See List of Schools at Exhibit A)**  
**Supplemental Schedule of Revenue, Expenditures and Changes in**  
**Internal Accounts Payable by School**

*For the year ended June 30, 2018*

	Durrance Elementary	Eagle Creek Elementary	Eagles Nest Elementary	East Lake Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	14,160	-	-
Classes	-	-	-	3,214
Clubs	-	1,266	-	4,575
Departments	695	3,425	-	-
Trust	76,326	69,262	32,668	28,910
General	6,462	22,270	612	17,701
Total revenue	<u>83,483</u>	<u>110,383</u>	<u>33,280</u>	<u>54,400</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	-	11,750	-	-
Classes	66	-	-	4,533
Clubs	-	1,626	-	4,574
Departments	1,255	3,596	-	145
Trust	82,986	73,849	32,327	31,783
General	6,471	31,986	(214)	24,584
Total expenditures	<u>90,778</u>	<u>122,807</u>	<u>32,113</u>	<u>65,619</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(7,295)	(12,424)	1,167	(11,219)
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	2,890	700	116	379
Intra-fund transfers out	(2,890)	(700)	(116)	(379)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(7,295)	(12,424)	1,167	(11,219)
Internal accounts payable - beginning of year	<u>19,241</u>	<u>45,460</u>	<u>2,894</u>	<u>24,507</u>
Internal accounts payable - end of year	<u>\$ 11,946</u>	<u>\$ 33,036</u>	<u>\$ 4,061</u>	<u>\$ 13,288</u>

*See independent auditors' report.*



**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Supplemental Schedule of Revenue, Expenditures and Changes in  
Internal Accounts Payable by School**

*For the year ended June 30, 2018*

	Eccleston Elementary	Endeavor Elementary	Engelwood Elementary	Forsyth Woods Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	400	-	-	-
Classes	1,539	-	-	150
Clubs	680	3,537	-	-
Departments	-	-	-	-
Trust	13,481	43,607	5,051	5,841
General	5,800	12,239	6,194	7,664
Total revenue	<u>21,900</u>	<u>59,383</u>	<u>11,245</u>	<u>13,655</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	1,399	-	-	187
Clubs	980	3,449	-	-
Departments	-	-	-	-
Trust	12,021	37,450	4,395	5,569
General	7,403	10,221	5,088	7,678
Total expenditures	<u>21,803</u>	<u>51,120</u>	<u>9,483</u>	<u>13,434</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	97	8,263	1,762	221
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	867	-	-	76
Intra-fund transfers out	(867)	-	-	(76)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue over/ (under) expenditures	97	8,263	1,762	221
Internal accounts payable - beginning of year	<u>13,038</u>	<u>49,110</u>	<u>7,703</u>	<u>6,608</u>
Internal accounts payable - end of year	<u>\$ 13,135</u>	<u>\$ 57,373</u>	<u>\$ 9,465</u>	<u>\$ 6,829</u>

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	Frangus Elementary	Hiawassee Elementary	Hidden Oaks Elementary	Hillcrest Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	188	2,870
Classes	-	-	-	75
Clubs	400	69	-	-
Departments	-	-	1,460	2,291
Trust	14,610	1,032	14,343	26,863
General	9,859	3,162	7,630	9,707
Total revenue	<u>24,869</u>	<u>4,263</u>	<u>23,621</u>	<u>41,806</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	-	6	188	3,034
Classes	351	-	-	-
Clubs	387	100	-	-
Departments	-	-	1,197	2,548
Trust	15,449	790	14,230	25,235
General	10,923	3,880	4,762	11,320
Total expenditures	<u>27,110</u>	<u>4,776</u>	<u>20,377</u>	<u>42,137</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(2,241)	(513)	3,244	(331)
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	1,202	875	-	74
Intra-fund transfers out	(1,202)	(875)	-	(74)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(2,241)	(513)	3,244	(331)
Internal accounts payable - beginning of year	<u>11,949</u>	<u>9,724</u>	<u>4,624</u>	<u>18,882</u>
Internal accounts payable - end of year	<u>\$ 9,708</u>	<u>\$ 9,211</u>	<u>\$ 7,868</u>	<u>\$ 18,551</u>

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	Hungerford Elementary	Hunter's Creek Elementary	Independence Elementary	Ivey Lane Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	1,030	-	-
Classes	-	762	-	432
Clubs	-	-	990	885
Departments	-	-	-	100
Trust	11,200	238,783	33,149	4,490
General	1,585	26,680	13,808	2,338
Total revenue	<u>12,785</u>	<u>267,255</u>	<u>47,947</u>	<u>8,245</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	-	955	-	-
Classes	-	929	-	293
Clubs	-	-	621	885
Departments	-	-	-	90
Trust	10,973	235,613	34,359	4,455
General	632	29,672	17,991	1,843
Total expenditures	<u>11,605</u>	<u>267,169</u>	<u>52,971</u>	<u>7,566</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	1,180	86	(5,024)	679
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	632	5,192	1,655	11
Intra-fund transfers out	(632)	(5,192)	(1,655)	(11)
	-	-	-	-
Excess of revenue over/ (under) expenditures	1,180	86	(5,024)	679
Internal accounts payable - beginning of year	<u>2,405</u>	<u>42,320</u>	<u>22,924</u>	<u>2,323</u>
Internal accounts payable - end of year	<u>\$ 3,585</u>	<u>\$ 42,406</u>	<u>\$ 17,900</u>	<u>\$ 3,002</u>

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	John Young Elementary	Kaley- Lake Como Elementary	Keene's Crossing Elementary	Killarney Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	39	-	1,192	208
Classes	-	649	18,113	1,150
Clubs	-	-	5,526	-
Departments	-	1,155	5,171	103
Trust	216,556	23,691	116,871	18,477
General	19,928	4,737	27,880	3,183
Total revenue	<u>236,523</u>	<u>30,232</u>	<u>174,753</u>	<u>23,121</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	-	-	1,373	168
Classes	-	633	13,313	348
Clubs	-	114	3,388	-
Departments	-	2,350	3,402	-
Trust	216,480	20,998	114,714	17,436
General	16,929	4,421	23,496	2,488
Total expenditures	<u>233,409</u>	<u>28,516</u>	<u>159,686</u>	<u>20,440</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	3,114	1,716	15,067	2,681
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	-	1,556	2,753	132
Intra-fund transfers out	-	(1,556)	(2,753)	(132)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue over/ (under) expenditures	3,114	1,716	15,067	2,681
Internal accounts payable - beginning of year	<u>23,957</u>	<u>6,735</u>	<u>25,683</u>	<u>12,670</u>
Internal accounts payable - end of year	<u>\$ 27,071</u>	<u>\$ 8,451</u>	<u>\$ 40,750</u>	<u>\$ 15,351</u>

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	Lake Gem Elementary	Lake George Elementary	Lake Silver Elementary	Lake Sybelia Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	1,612	-	470
Classes	351	23,242	-	220
Clubs	340	550	1,829	-
Departments	-	-	122	342
Trust	32,188	165,592	152,009	19,580
General	7,206	8,222	11,520	1,780
Total revenue	<u>40,085</u>	<u>199,218</u>	<u>165,480</u>	<u>22,392</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	86	1,376	-	-
Classes	301	22,149	-	987
Clubs	300	393	1,230	-
Departments	-	-	26	35
Trust	32,363	169,516	153,115	21,756
General	8,165	8,805	15,296	2,364
Total expenditures	<u>41,215</u>	<u>202,239</u>	<u>169,667</u>	<u>25,142</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(1,130)	(3,021)	(4,187)	(2,750)
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	1,240	191	250	31
Intra-fund transfers out	<u>(1,240)</u>	<u>(191)</u>	<u>(250)</u>	<u>(31)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	(1,130)	(3,021)	(4,187)	(2,750)
Internal accounts payable - beginning of year	<u>14,855</u>	<u>16,079</u>	<u>16,416</u>	<u>23,205</u>
Internal accounts payable - end of year	<u>\$ 13,725</u>	<u>\$ 13,058</u>	<u>\$ 12,229</u>	<u>\$ 20,455</u>

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	Lake Weston Elementary	Lake Whitney Elementary	Lakemont Elementary	Lakeville Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	364	4,748
Classes	-	18,742	-	-
Clubs	-	4,095	615	-
Departments	-	-	-	320
Trust	11,070	67,774	224,653	130,112
General	6,140	17,583	34,185	16,803
Total revenue	<u>17,210</u>	<u>108,194</u>	<u>259,817</u>	<u>151,983</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	-	-	274	2,503
Classes	-	20,226	-	-
Clubs	-	3,051	815	225
Departments	-	226	67	320
Trust	8,080	64,948	210,888	129,839
General	8,117	19,961	34,148	20,097
Total expenditures	<u>16,197</u>	<u>108,412</u>	<u>246,192</u>	<u>152,984</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	1,013	(218)	13,625	(1,001)
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	192	580	83	129
Intra-fund transfers out	(192)	(580)	(83)	(129)
	-	-	-	-
Excess of revenue over/ (under) expenditures	1,013	(218)	13,625	(1,001)
Internal accounts payable - beginning of year	<u>6,759</u>	<u>31,555</u>	<u>29,354</u>	<u>14,867</u>
Internal accounts payable - end of year	<u>\$ 7,772</u>	<u>\$ 31,337</u>	<u>\$ 42,979</u>	<u>\$ 13,866</u>

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	Lancaster Elementary	Laureate Park Elementary	Lawton Chiles Elementary	Little River Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	2,014	282
Classes	-	6,625	9,301	1,031
Clubs	-	4,896	2,152	-
Departments	-	175	-	-
Trust	1,433	236,647	116,523	14,053
General	3,513	32,984	7,664	8,172
Total revenue	<u>4,946</u>	<u>281,327</u>	<u>137,654</u>	<u>23,538</u>
Expenditures:				
Athletics	-	-	-	-
Music	-	-	3,122	228
Classes	-	5,205	8,803	-
Clubs	-	2,392	2,655	-
Departments	-	300	-	176
Trust	1,040	233,228	115,311	15,610
General	2,381	26,334	11,215	7,943
Total expenditures	<u>3,421</u>	<u>267,459</u>	<u>141,106</u>	<u>23,957</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	1,525	13,868	(3,452)	(419)
Other financing sources (uses):				
Intra-fund transfers in	209	528	2,301	1,244
Intra-fund transfers out	(209)	(528)	(2,301)	(1,244)
	-	-	-	-
Excess of revenue over/ (under) expenditures	1,525	13,868	(3,452)	(419)
Internal accounts payable - beginning of year	<u>12,686</u>	<u>-</u>	<u>18,048</u>	<u>9,209</u>
Internal accounts payable - end of year	<u>\$ 14,211</u>	<u>\$ 13,868</u>	<u>\$ 14,596</u>	<u>\$ 8,790</u>

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	Lockhart Elementary	Lovell Elementary	Maxey Elementary	McCoy Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	2,552	45	400	-
Classes	1,401	-	-	-
Clubs	60	-	1,036	107
Departments	1,615	1,956	100	-
Trust	7,038	19,501	6,019	4,561
General	5,628	8,517	12,635	3,296
Total revenue	<u>18,294</u>	<u>30,019</u>	<u>20,190</u>	<u>7,964</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	1,876	-	400	-
Classes	2,028	-	-	-
Clubs	-	-	931	201
Departments	1,483	2,264	-	-
Trust	8,040	20,867	4,520	5,991
General	4,292	8,137	12,487	5,010
Total expenditures	<u>17,719</u>	<u>31,268</u>	<u>18,338</u>	<u>11,202</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	575	(1,249)	1,852	(3,238)
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	1,000	210	15	388
Intra-fund transfers out	<u>(1,000)</u>	<u>(210)</u>	<u>(15)</u>	<u>(388)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	575	(1,249)	1,852	(3,238)
Internal accounts payable - beginning of year	<u>14,601</u>	<u>17,528</u>	<u>6,643</u>	<u>13,069</u>
Internal accounts payable - end of year	<u>\$ 15,176</u>	<u>\$ 16,279</u>	<u>\$ 8,495</u>	<u>\$ 9,831</u>

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	Meadow Woods Elementary	MetroWest Elementary	Millennia Elementary	Millennia Gardens Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	643	460	-	-
Classes	1,051	131	-	-
Clubs	81	-	-	-
Departments	500	-	-	-
Trust	182,633	160,185	227,254	175,077
General	8,787	11,279	11,912	11,011
Total revenue	<u>193,695</u>	<u>172,055</u>	<u>239,166</u>	<u>186,088</u>
Expenditures:				
Athletics	-	-	-	-
Music	613	376	-	-
Classes	885	-	-	-
Clubs	-	224	-	-
Departments	613	-	-	-
Trust	178,481	143,796	225,226	172,087
General	7,459	20,878	5,373	7,888
Total expenditures	<u>188,051</u>	<u>165,274</u>	<u>230,599</u>	<u>179,975</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	5,644	6,781	8,567	6,113
Other financing sources (uses):				
Intra-fund transfers in	589	752	3,710	234
Intra-fund transfers out	<u>(589)</u>	<u>(752)</u>	<u>(3,710)</u>	<u>(234)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	5,644	6,781	8,567	6,113
Internal accounts payable - beginning of year	<u>9,202</u>	<u>41,691</u>	<u>17,622</u>	<u>3,914</u>
Internal accounts payable - end of year	<u>\$ 14,846</u>	<u>\$ 48,472</u>	<u>\$ 26,189</u>	<u>\$ 10,027</u>

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	Mollie Ray Elementary	Moss Park Elementary	Northlake Park Community School	Oak Hill Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	2,744	40	-
Classes	150	8,587	261	-
Clubs	265	11,447	2,111	-
Departments	3,351	742	-	-
Trust	4,967	55,023	77,995	18,142
General	1,466	34,657	20,100	6,323
Total revenue	<u>10,199</u>	<u>113,200</u>	<u>100,507</u>	<u>24,465</u>
Expenditures:				
Athletics	-	-	-	-
Music	-	2,592	-	-
Classes	716	8,901	321	-
Clubs	254	12,777	1,367	-
Departments	2,944	1,208	-	-
Trust	4,630	55,570	77,502	18,765
General	4,160	25,848	19,261	7,244
Total expenditures	<u>12,704</u>	<u>106,896</u>	<u>98,451</u>	<u>26,009</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(2,505)	6,304	2,056	(1,544)
Other financing sources (uses):				
Intra-fund transfers in	-	7,266	44	232
Intra-fund transfers out	-	(7,266)	(44)	(232)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(2,505)	6,304	2,056	(1,544)
Internal accounts payable - beginning of year	<u>15,479</u>	<u>39,848</u>	<u>13,461</u>	<u>11,220</u>
Internal accounts payable - end of year	<u>\$ 12,974</u>	<u>\$ 46,152</u>	<u>\$ 15,517</u>	<u>\$ 9,676</u>

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	Oakshire Elementary	Ocoee Elementary	OCPS Academic Center for Excellence	Orange Center Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ 350	\$ 4,426	\$ -
Music	203	535	128	-
Classes	13,527	2,000	340	-
Clubs	-	520	-	6,969
Departments	-	-	-	-
Trust	213,623	13,764	14,868	6,881
General	7,589	16,907	1,400	56
Total revenue	<u>234,942</u>	<u>34,076</u>	<u>21,162</u>	<u>13,906</u>
<b>Expenditures:</b>				
Athletics	-	351	3,295	-
Music	-	641	70	-
Classes	10,824	1,446	-	-
Clubs	-	444	-	1,329
Departments	-	275	-	-
Trust	210,382	13,588	12,637	6,830
General	7,394	19,507	805	273
Total expenditures	<u>228,600</u>	<u>36,252</u>	<u>16,807</u>	<u>8,432</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	6,342	(2,176)	4,355	5,474
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	2,892	685	54	16
Intra-fund transfers out	<u>(2,892)</u>	<u>(685)</u>	<u>(54)</u>	<u>(16)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	6,342	(2,176)	4,355	5,474
Internal accounts payable - beginning of year	<u>8,388</u>	<u>13,731</u>	<u>-</u>	<u>7,833</u>
Internal accounts payable - end of year	<u>\$ 14,730</u>	<u>\$ 11,555</u>	<u>\$ 4,355</u>	<u>\$ 13,307</u>

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	Orlo Vista Elementary	Palm Lake Elementary	Palmetto Elementary
Revenue:			
Athletics	\$ -	\$ -	\$ -
Music	-	623	100
Classes	10,193	9,444	-
Clubs	-	8,417	-
Departments	-	3,170	500
Trust	532	35,180	3,347
General	3,492	14,937	6,435
Total revenue	<u>14,217</u>	<u>71,771</u>	<u>10,382</u>
Expenditures:			
Athletics	-	-	-
Music	-	601	-
Classes	10,142	7,589	-
Clubs	-	8,432	-
Departments	-	3,484	-
Trust	1,392	35,137	4,319
General	2,436	16,979	3,796
Total expenditures	<u>13,970</u>	<u>72,222</u>	<u>8,115</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	247	(451)	2,267
Other financing sources (uses):			
Intra-fund transfers in	168	1,204	403
Intra-fund transfers out	(168)	(1,204)	(403)
	-	-	-
Excess of revenue over/ (under) expenditures	247	(451)	2,267
Internal accounts payable - beginning of year	<u>12,847</u>	<u>21,050</u>	<u>11,767</u>
Internal accounts payable - end of year	<u>\$ 13,094</u>	<u>\$ 20,599</u>	<u>\$ 14,034</u>

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	Pershing- Pine Castle Elementary	Pinar Elementary	Pine Hills Elementary	Pineloch Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ 126	\$ -
Music	-	-	-	-
Classes	-	100	-	1,076
Clubs	-	-	-	2,843
Departments	-	-	1,815	-
Trust	26,777	13,058	5,838	6,925
General	2,795	3,165	377	3,305
Total revenue	<u>29,572</u>	<u>16,323</u>	<u>8,156</u>	<u>14,149</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	792	-	-	-
Classes	-	-	-	2,019
Clubs	-	-	300	2,140
Departments	72	-	1,378	-
Trust	27,101	10,587	6,058	8,250
General	10,504	4,533	620	4,465
Total expenditures	<u>38,469</u>	<u>15,120</u>	<u>8,356</u>	<u>16,874</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(8,897)	1,203	(200)	(2,725)
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	1,186	1,205	239	220
Intra-fund transfers out	(1,186)	(1,205)	(239)	(220)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(8,897)	1,203	(200)	(2,725)
Internal accounts payable - beginning of year	<u>17,541</u>	<u>6,347</u>	<u>5,484</u>	<u>28,214</u>
Internal accounts payable - end of year	<u>\$ 8,644</u>	<u>\$ 7,550</u>	<u>\$ 5,284</u>	<u>\$ 25,489</u>

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**Orange County Public Schools  
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*For the year ended June 30, 2018*

	Pinewood Elementary	Prairie Lake Elementary	Princeton Elementary	Ridgewood Park Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	1,490	523	301	-
Classes	-	277	642	-
Clubs	260	-	270	-
Departments	-	90	-	-
Trust	11,910	24,529	102,388	5,010
General	3,986	16,935	11,166	3,570
Total revenue	<u>17,646</u>	<u>42,354</u>	<u>114,767</u>	<u>8,580</u>
Expenditures:				
Athletics	-	-	-	-
Music	377	469	210	(38)
Classes	1,629	-	715	-
Clubs	462	132	134	-
Departments	-	-	19	-
Trust	28,883	23,953	88,966	5,081
General	5,600	22,423	10,789	3,160
Total expenditures	<u>36,951</u>	<u>46,977</u>	<u>100,833</u>	<u>8,203</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(19,305)	(4,623)	13,934	377
Other financing sources (uses):				
Intra-fund transfers in	64	1,330	799	90
Intra-fund transfers out	(64)	(1,330)	(799)	(90)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue over/ (under) expenditures	(19,305)	(4,623)	13,934	377
Internal accounts payable - beginning of year	<u>39,167</u>	<u>20,714</u>	<u>3,199</u>	<u>10,030</u>
Internal accounts payable - end of year	<u>\$ 19,862</u>	<u>\$ 16,091</u>	<u>\$ 17,133</u>	<u>\$ 10,407</u>

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	Riverdale Elementary	Riverside Elementary	Rock Lake Elementary	Rock Springs Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	145	-	1,209
Classes	1,170	-	1,136	1,002
Clubs	-	-	-	2,681
Departments	-	439	104	6,451
Trust	128,522	9,092	12,115	192,406
General	6,595	13,391	3,900	22,609
Total revenue	<u>136,287</u>	<u>23,067</u>	<u>17,255</u>	<u>226,358</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	-	-	-	1,781
Classes	408	-	1,189	1,188
Clubs	-	-	47	1,808
Departments	-	128	40	6,311
Trust	127,291	6,344	13,671	190,655
General	11,703	10,216	2,979	23,588
Total expenditures	<u>139,402</u>	<u>16,688</u>	<u>17,926</u>	<u>225,331</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(3,115)	6,379	(671)	1,027
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	1,232	1,803	64	939
Intra-fund transfers out	<u>(1,232)</u>	<u>(1,803)</u>	<u>(64)</u>	<u>(939)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	(3,115)	6,379	(671)	1,027
Internal accounts payable - beginning of year	<u>12,269</u>	<u>19,708</u>	<u>6,235</u>	<u>23,356</u>
Internal accounts payable - end of year	<u>\$ 9,154</u>	<u>\$ 26,087</u>	<u>\$ 5,564</u>	<u>\$ 24,383</u>

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	Rolling Hills Elementary	Rosemont Elementary	Sadler Elementary	Sally Ride Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	-	-	300	100
Clubs	34	1,000	-	-
Departments	-	-	83	299
Trust	2,486	9,105	17,341	5,099
General	126	5,238	15,229	3,558
Total revenue	<u>2,646</u>	<u>15,343</u>	<u>32,953</u>	<u>9,056</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	-	-	208	38
Clubs	-	200	-	-
Departments	-	-	-	793
Trust	1,426	3,255	38,157	5,713
General	-	4,990	13,904	3,684
Total expenditures	<u>1,426</u>	<u>8,445</u>	<u>52,269</u>	<u>10,228</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	1,220	6,898	(19,316)	(1,172)
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	-	-	7	-
Intra-fund transfers out	-	-	(7)	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue over/ (under) expenditures	1,220	6,898	(19,316)	(1,172)
Internal accounts payable - beginning of year	<u>6,273</u>	<u>3,461</u>	<u>32,990</u>	<u>10,080</u>
Internal accounts payable - end of year	<u>\$ 7,493</u>	<u>\$ 10,359</u>	<u>\$ 13,674</u>	<u>\$ 8,908</u>

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	Sand Lake Elementary	Shenandoah Elementary	Shingle Creek Elementary	Southwood Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	420	-	290	-
Classes	180	877	-	-
Clubs	-	-	-	252
Departments	536	3,390	-	-
Trust	168,153	205,843	22,057	120,398
General	20,288	14,322	4,911	6,297
Total revenue	<u>189,577</u>	<u>224,432</u>	<u>27,258</u>	<u>126,947</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	668	-	322	-
Classes	134	728	-	-
Clubs	84	-	-	234
Departments	857	5,978	-	-
Trust	166,734	206,552	20,486	120,374
General	24,048	14,644	5,394	11,885
Total expenditures	<u>192,525</u>	<u>227,902</u>	<u>26,202</u>	<u>132,493</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(2,948)	(3,470)	1,056	(5,546)
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	763	106	253	884
Intra-fund transfers out	(763)	(106)	(253)	(884)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(2,948)	(3,470)	1,056	(5,546)
Internal accounts payable - beginning of year	<u>25,805</u>	<u>25,878</u>	<u>7,580</u>	<u>11,694</u>
Internal accounts payable - end of year	<u>\$ 22,857</u>	<u>\$ 22,408</u>	<u>\$ 8,636</u>	<u>\$ 6,148</u>

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	Spring Lake Elementary	Stone Lakes Elementary	Sun Blaze Elementary	Sunridge Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	3,702	500	1,300
Classes	-	4,654	6,029	1,460
Clubs	750	1,150	170	2,855
Departments	566	-	401	-
Trust	13,726	338,763	74,447	42,662
General	1,046	23,923	22,715	16,717
Total revenue	<u>16,088</u>	<u>372,192</u>	<u>104,262</u>	<u>64,994</u>
<b>Expenditures:</b>				
Athletics	-	-	-	58
Music	-	4,312	421	1,996
Classes	-	4,855	700	1,329
Clubs	713	1,098	374	740
Departments	440	-	-	-
Trust	12,358	339,649	75,510	39,286
General	1,845	23,532	18,473	19,118
Total expenditures	<u>15,356</u>	<u>373,446</u>	<u>95,478</u>	<u>62,527</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	732	(1,254)	8,784	2,467
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	333	30	934	1,153
Intra-fund transfers out	(333)	(30)	(934)	(1,153)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue over/ (under) expenditures	732	(1,254)	8,784	2,467
Internal accounts payable - beginning of year	<u>9,607</u>	<u>18,089</u>	<u>40,036</u>	<u>18,151</u>
Internal accounts payable - end of year	<u>\$ 10,339</u>	<u>\$ 16,835</u>	<u>\$ 48,820</u>	<u>\$ 20,618</u>

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	Sunrise Elementary	Sunset Park Elementary	Tangelo Park Elementary	Thornebrooke Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	6,673	50	467	100
Classes	1,945	7,540	-	10,921
Clubs	10,708	3,665	2,033	620
Departments	16,349	2,373	-	26,723
Trust	180,359	60,823	9,896	28,259
General	22,434	24,263	6,585	19,656
Total revenue	<u>238,468</u>	<u>98,714</u>	<u>18,981</u>	<u>86,279</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	4,591	53	384	54
Classes	3,237	6,396	-	10,252
Clubs	11,936	3,873	2,014	544
Departments	11,253	1,302	-	23,718
Trust	172,928	61,897	10,039	27,122
General	16,502	20,298	5,422	21,859
Total expenditures	<u>220,447</u>	<u>93,819</u>	<u>17,859</u>	<u>83,549</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	18,021	4,895	1,122	2,730
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	9,118	4,787	-	728
Intra-fund transfers out	(9,118)	(4,787)	-	(728)
	-	-	-	-
Excess of revenue over/ (under) expenditures	18,021	4,895	1,122	2,730
Internal accounts payable - beginning of year	<u>29,677</u>	<u>40,372</u>	<u>3,259</u>	<u>37,478</u>
Internal accounts payable - end of year	<u>\$ 47,698</u>	<u>\$ 45,267</u>	<u>\$ 4,381</u>	<u>\$ 40,208</u>

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	Three Points Elementary	Tildenville Elementary	Timber Lakes Elementary	Union Park Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	379	1,117	895	352
Classes	866	9,144	18,673	2,130
Clubs	1,626	3,746	7,226	-
Departments	-	-	-	1,077
Trust	11,610	26,344	384,421	15,541
General	4,106	11,975	39,421	6,440
Total revenue	<u>18,587</u>	<u>52,326</u>	<u>450,636</u>	<u>25,540</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	415	531	3,572	531
Classes	1,035	7,786	20,597	1,553
Clubs	1,592	2,453	7,232	135
Departments	-	(42)	-	1,808
Trust	11,924	27,758	380,846	15,286
General	3,932	13,996	28,404	5,519
Total expenditures	<u>18,898</u>	<u>52,482</u>	<u>440,651</u>	<u>24,832</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(311)	(156)	9,985	708
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	492	75	3,162	78
Intra-fund transfers out	(492)	(75)	(3,162)	(78)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(311)	(156)	9,985	708
Internal accounts payable - beginning of year	<u>8,970</u>	<u>19,422</u>	<u>34,990</u>	<u>15,647</u>
Internal accounts payable - end of year	<u>\$ 8,659</u>	<u>\$ 19,266</u>	<u>\$ 44,975</u>	<u>\$ 16,355</u>

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	Ventura Elementary	Vista Lakes Elementary	Washington Shores Elementary	Waterbridge Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	489	200
Classes	-	-	334	-
Clubs	-	210	932	294
Departments	1,436	4,136	975	-
Trust	1,456	43,611	33,881	44,521
General	1,620	22,941	4,280	14,277
Total revenue	<u>4,512</u>	<u>70,898</u>	<u>40,891</u>	<u>59,292</u>
Expenditures:				
Athletics	-	-	-	-
Music	-	-	378	40
Classes	-	-	349	-
Clubs	-	321	1,038	169
Departments	564	4,928	375	-
Trust	1,580	45,138	36,083	45,757
General	4,984	24,182	3,251	13,111
Total expenditures	<u>7,128</u>	<u>74,569</u>	<u>41,474</u>	<u>59,077</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(2,616)	(3,671)	(583)	215
Other financing sources (uses):				
Intra-fund transfers in	245	710	591	39
Intra-fund transfers out	(245)	(710)	(591)	(39)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(2,616)	(3,671)	(583)	215
Internal accounts payable - beginning of year	<u>14,567</u>	<u>26,878</u>	<u>17,114</u>	<u>19,922</u>
Internal accounts payable - end of year	<u>\$ 11,951</u>	<u>\$ 23,207</u>	<u>\$ 16,531</u>	<u>\$ 20,137</u>

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	Waterford Elementary	Wedgfield K-8	West Creek Elementary	West Oaks Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ 7,616	\$ -	\$ -
Music	3,640	4,303	-	-
Classes	8,556	3,651	-	100
Clubs	4,749	4,437	310	-
Departments	11,224	4,110	-	500
Trust	329,784	58,107	86,223	431
General	13,803	12,557	10,169	676
Total revenue	<u>371,756</u>	<u>94,781</u>	<u>96,702</u>	<u>1,707</u>
<b>Expenditures:</b>				
Athletics	-	7,794	-	-
Music	2,655	4,131	-	-
Classes	8,218	3,489	-	-
Clubs	6,039	2,554	407	-
Departments	7,270	3,990	-	-
Trust	330,585	54,708	73,609	995
General	16,605	13,635	12,537	885
Total expenditures	<u>371,372</u>	<u>90,301</u>	<u>86,553</u>	<u>1,880</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	384	4,480	10,149	(173)
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	761	-	9	-
Intra-fund transfers out	(761)	-	(9)	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue over/ (under) expenditures	384	4,480	10,149	(173)
Internal accounts payable - beginning of year	<u>22,411</u>	<u>16,451</u>	<u>5,700</u>	<u>7,545</u>
Internal accounts payable - end of year	<u>\$ 22,795</u>	<u>\$ 20,931</u>	<u>\$ 15,849</u>	<u>\$ 7,372</u>

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	Westbrooke Elementary	Westpointe Elementary	Wetherbee Elementary	Wheatley Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	1,037	-	1,163	65
Classes	13,585	5,667	-	995
Clubs	1,500	860	-	-
Departments	-	-	-	-
Trust	33,120	183,296	43,123	1,534
General	22,221	13,747	20,215	5,595
Total revenue	<u>71,463</u>	<u>203,570</u>	<u>64,501</u>	<u>8,189</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	619	-	640	-
Classes	11,560	5,655	-	299
Clubs	210	276	-	-
Departments	407	-	-	68
Trust	34,849	178,851	44,260	1,985
General	21,605	9,967	18,659	5,507
Total expenditures	<u>69,250</u>	<u>194,749</u>	<u>63,559</u>	<u>7,859</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	2,213	8,821	942	330
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	3,966	-	384	300
Intra-fund transfers out	<u>(3,966)</u>	<u>-</u>	<u>(384)</u>	<u>(300)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	2,213	8,821	942	330
Internal accounts payable - beginning of year	<u>21,629</u>	<u>-</u>	<u>14,620</u>	<u>2,580</u>
Internal accounts payable - end of year	<u>\$ 23,842</u>	<u>\$ 8,821</u>	<u>\$ 15,562</u>	<u>\$ 2,910</u>

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	Whispering Oak Elementary	Windermere Elementary	Windy Ridge K-8	Winegard Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ 1,200	\$ -
Music	2,008	612	13,330	-
Classes	28,467	7,017	10,105	-
Clubs	2,531	-	3,487	-
Departments	-	90	275	240
Trust	58,089	86,154	196,664	23,905
General	22,379	7,406	27,053	9,692
Total revenue	<u>113,474</u>	<u>101,279</u>	<u>252,114</u>	<u>33,837</u>
<b>Expenditures:</b>				
Athletics	-	-	1,609	-
Music	1,320	487	13,536	-
Classes	30,346	9,399	9,267	-
Clubs	1,235	-	3,285	203
Departments	-	24	-	-
Trust	57,587	78,112	196,992	30,950
General	25,309	10,416	28,935	14,623
Total expenditures	<u>115,797</u>	<u>98,438</u>	<u>253,624</u>	<u>45,776</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(2,323)	2,841	(1,510)	(11,939)
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	2,150	3,612	1,165	1,859
Intra-fund transfers out	(2,150)	(3,612)	(1,165)	(1,859)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(2,323)	2,841	(1,510)	(11,939)
Internal accounts payable - beginning of year	<u>33,560</u>	<u>12,139</u>	<u>35,010</u>	<u>24,304</u>
Internal accounts payable - end of year	<u>\$ 31,237</u>	<u>\$ 14,980</u>	<u>\$ 33,500</u>	<u>\$ 12,365</u>

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	Wolf Lake Elementary	Wyndham Lakes Elementary	Zellwood Elementary	Total Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ 24,515
Music	728	516	500	126,831
Classes	18,685	9,731	-	616,740
Clubs	2,642	1,876	590	214,376
Departments	1,438	715	1,080	141,126
Trust	363,502	47,132	18,572	10,072,617
General	49,024	16,976	5,117	1,561,321
Total revenue	<u>436,019</u>	<u>76,946</u>	<u>25,859</u>	<u>12,757,526</u>
Expenditures:				
Athletics	-	-	-	21,046
Music	646	492	184	120,432
Classes	18,093	9,556	-	597,305
Clubs	1,479	1,904	84	193,669
Departments	301	543	880	127,886
Trust	360,614	46,242	17,991	10,020,915
General	45,618	20,860	8,069	1,594,031
Total expenditures	<u>426,751</u>	<u>79,597</u>	<u>27,208</u>	<u>12,675,284</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	9,268	(2,651)	(1,349)	82,242
Other financing sources (uses):				
Intra-fund transfers in	860	1,098	1	130,707
Intra-fund transfers out	(860)	(1,098)	(1)	(130,707)
	-	-	-	-
Excess of revenue over/ (under) expenditures	9,268	(2,651)	(1,349)	82,242
Internal accounts payable - beginning of year	<u>29,947</u>	<u>15,045</u>	<u>16,047</u>	<u>2,452,609</u>
Internal accounts payable - end of year	<u>\$ 39,215</u>	<u>\$ 12,394</u>	<u>\$ 14,698</u>	<u>\$ 2,534,851</u>

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**Orange County Public Schools**  
**Internal Funds (See List of Schools at Exhibit A)**  
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*For the year ended June 30, 2018*

	Apopka Middle	Avalon Middle	Bridgewater Middle	Carver Middle
Revenue:				
Athletics	\$ 6,827	\$ 7,964	\$ 5,658	\$ 5,889
Music	24,085	58,897	134,452	6,235
Classes	588	7,687	13,307	6,380
Clubs	11,052	13,120	22,049	2,478
Departments	2,608	30,159	6,073	128
Trust	18,517	84,151	139,310	10,668
General	12,394	12,248	23,618	2,913
Total revenue	<u>76,071</u>	<u>214,226</u>	<u>344,467</u>	<u>34,691</u>
Expenditures:				
Athletics	6,241	13,325	4,942	5,522
Music	23,495	47,441	139,657	6,223
Classes	441	7,797	14,214	6,400
Clubs	8,550	12,442	17,871	2,832
Departments	2,155	34,140	10,493	615
Trust	17,283	106,823	139,799	10,245
General	14,647	10,899	23,922	6,462
Total expenditures	<u>72,812</u>	<u>232,867</u>	<u>350,898</u>	<u>38,299</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	3,259	(18,641)	(6,431)	(3,608)
Other financing sources (uses):				
Intra-fund transfers in	717	2,125	1,103	842
Intra-fund transfers out	(717)	(2,125)	(1,103)	(842)
	-	-	-	-
Excess of revenue over/ (under) expenditures	3,259	(18,641)	(6,431)	(3,608)
Internal accounts payable - beginning of year	<u>31,956</u>	<u>134,243</u>	<u>99,140</u>	<u>18,255</u>
Internal accounts payable - end of year	<u>\$ 35,215</u>	<u>\$ 115,602</u>	<u>\$ 92,709</u>	<u>\$ 14,647</u>

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**Orange County Public Schools**  
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*For the year ended June 30, 2018*

	Chain of Lakes Middle	College Park Middle	Conway Middle	Corner Lake Middle
<b>Revenue:</b>				
Athletics	\$ 4,356	\$ 17,371	\$ 5,427	\$ -
Music	24,979	31,966	4,813	30,880
Classes	-	7	11,746	92,257
Clubs	7,452	7,400	4,083	11,892
Departments	9,083	-	16,223	24,736
Trust	47,866	22,276	3,065	5,239
General	7,788	9,160	3,453	12,682
Total revenue	<u>101,524</u>	<u>88,180</u>	<u>48,810</u>	<u>177,686</u>
<b>Expenditures:</b>				
Athletics	6,898	11,003	2,649	-
Music	30,303	35,856	6,765	28,742
Classes	-	-	12,088	93,114
Clubs	9,822	6,541	4,141	8,746
Departments	5,286	8,281	16,973	18,940
Trust	46,978	22,688	2,769	2,882
General	11,960	4,774	7,743	12,237
Total expenditures	<u>111,247</u>	<u>89,143</u>	<u>53,128</u>	<u>164,661</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(9,723)	(963)	(4,318)	13,025
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	3,843	22	-	7,670
Intra-fund transfers out	<u>(3,843)</u>	<u>(22)</u>	<u>-</u>	<u>(7,670)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	(9,723)	(963)	(4,318)	13,025
Internal accounts payable - beginning of year	<u>59,670</u>	<u>32,823</u>	<u>44,875</u>	<u>34,499</u>
Internal accounts payable - end of year	<u>\$ 49,947</u>	<u>\$ 31,860</u>	<u>\$ 40,557</u>	<u>\$ 47,524</u>

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**Orange County Public Schools**  
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	Discovery Middle	Freedom Middle	Glenridge Middle	Gotha Middle
<b>Revenue:</b>				
Athletics	\$ 3,770	\$ 6,329	\$ 5,782	\$ 3,442
Music	4,429	23,188	27,535	28,637
Classes	421	3,941	9,515	33,198
Clubs	18,501	5,519	18,279	7,221
Departments	3,576	14,377	14,693	8,179
Trust	53,946	56,808	46,907	28,898
General	4,282	7,074	15,924	13,387
Total revenue	<u>88,925</u>	<u>117,236</u>	<u>138,635</u>	<u>122,962</u>
<b>Expenditures:</b>				
Athletics	4,248	4,383	2,577	2,454
Music	5,003	23,668	28,206	31,912
Classes	1,050	3,240	10,576	29,836
Clubs	20,459	2,917	14,847	6,817
Departments	6,136	10,699	18,666	3,608
Trust	54,044	51,922	47,003	28,785
General	14,161	11,823	18,008	12,809
Total expenditures	<u>105,101</u>	<u>108,652</u>	<u>139,883</u>	<u>116,221</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(16,176)	8,584	(1,248)	6,741
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	900	526	1,406	-
Intra-fund transfers out	(900)	(526)	(1,406)	-
	-	-	-	-
Excess of revenue over/ (under) expenditures	(16,176)	8,584	(1,248)	6,741
Internal accounts payable - beginning of year	<u>39,313</u>	<u>29,659</u>	<u>47,300</u>	<u>60,707</u>
Internal accounts payable - end of year	<u>\$ 23,137</u>	<u>\$ 38,243</u>	<u>\$ 46,052</u>	<u>\$ 67,448</u>

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**Orange County Public Schools**  
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	Howard Middle	Hunter's Creek Middle	Innovation Middle	Jackson Middle
<b>Revenue:</b>				
Athletics	\$ 5,823	\$ 7,347	\$ 5,780	\$ 2,447
Music	60,966	103,024	15,046	6,715
Classes	40,793	42,737	39,914	15,846
Clubs	37,070	1,520	5,015	6,085
Departments	53,198	16,700	26,075	12,149
Trust	20,609	41,223	61,460	673
General	14,825	14,645	17,200	9,497
Total revenue	<u>233,284</u>	<u>227,196</u>	<u>170,490</u>	<u>53,412</u>
<b>Expenditures:</b>				
Athletics	5,482	4,607	4,935	7,030
Music	53,148	102,689	11,879	6,087
Classes	39,627	40,988	23,017	14,611
Clubs	24,892	1,264	4,350	4,640
Departments	13,287	16,062	21,145	10,797
Trust	24,405	37,229	68,474	781
General	16,445	12,269	13,386	8,014
Total expenditures	<u>177,286</u>	<u>215,108</u>	<u>147,186</u>	<u>51,960</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	55,998	12,088	23,304	1,452
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	1,007	629	10,970	359
Intra-fund transfers out	<u>(1,007)</u>	<u>(629)</u>	<u>(10,970)</u>	<u>(359)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	55,998	12,088	23,304	1,452
Internal accounts payable - beginning of year	<u>112,439</u>	<u>62,354</u>	<u>-</u>	<u>17,392</u>
Internal accounts payable - end of year	<u>\$ 168,437</u>	<u>\$ 74,442</u>	<u>\$ 23,304</u>	<u>\$ 18,844</u>

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**Orange County Public Schools**  
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*For the year ended June 30, 2018*

	Lake Nona Middle	Lakeview Middle	Legacy Middle	Liberty Middle
<b>Revenue:</b>				
Athletics	\$ 14,780	\$ 8,539	\$ 6,209	\$ 11,722
Music	25,048	33,846	28,333	16,343
Classes	26,791	21,835	-	35,260
Clubs	6,386	8,772	10,831	10,625
Departments	23,825	13,024	6,344	711
Trust	73,932	63,150	29,291	10,912
General	20,570	13,390	15,556	-
Total revenue	<u>191,332</u>	<u>162,556</u>	<u>96,564</u>	<u>85,573</u>
<b>Expenditures:</b>				
Athletics	15,455	7,552	6,145	6,298
Music	22,920	31,925	29,393	18,160
Classes	27,540	21,405	1,632	34,083
Clubs	9,101	6,001	9,654	9,152
Departments	40,075	12,872	3,236	1,080
Trust	79,768	74,222	28,755	11,319
General	26,768	23,254	12,003	15,481
Total expenditures	<u>221,627</u>	<u>177,231</u>	<u>90,818</u>	<u>95,573</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(30,295)	(14,675)	5,746	(10,000)
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	748	3,531	234	383
Intra-fund transfers out	(748)	(3,531)	(234)	(383)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(30,295)	(14,675)	5,746	(10,000)
Internal accounts payable - beginning of year	<u>90,864</u>	<u>74,418</u>	<u>29,075</u>	<u>29,045</u>
Internal accounts payable - end of year	<u>\$ 60,569</u>	<u>\$ 59,743</u>	<u>\$ 34,821</u>	<u>\$ 19,045</u>

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	Lockhart Middle	Maitland Middle	Meadow Woods Middle	Meadowbrook Middle
<b>Revenue:</b>				
Athletics	\$ 4,531	\$ 17,759	\$ 6,940	\$ 7,906
Music	20,334	50,793	22,470	1,520
Classes	52,932	3,247	15,070	13,300
Clubs	5,228	393	1,795	-
Departments	-	11,726	11,259	3,607
Trust	9,704	69,907	29,130	15,629
General	11,545	17,644	5,851	821
Total revenue	<u>104,274</u>	<u>171,469</u>	<u>92,515</u>	<u>42,783</u>
<b>Expenditures:</b>				
Athletics	3,811	9,935	5,093	7,156
Music	19,735	42,609	19,619	469
Classes	52,500	2,395	14,838	12,797
Clubs	3,287	103	1,251	-
Departments	161	12,922	9,251	7,104
Trust	12,835	68,708	25,600	16,364
General	11,593	24,723	4,808	1,647
Total expenditures	<u>103,922</u>	<u>161,395</u>	<u>80,460</u>	<u>45,537</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	352	10,074	12,055	(2,754)
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	1,097	6,785	1,000	1,458
Intra-fund transfers out	<u>(1,097)</u>	<u>(6,785)</u>	<u>(1,000)</u>	<u>(1,458)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	352	10,074	12,055	(2,754)
Internal accounts payable - beginning of year	<u>19,997</u>	<u>65,827</u>	<u>11,547</u>	<u>15,990</u>
Internal accounts payable - end of year	<u>\$ 20,349</u>	<u>\$ 75,901</u>	<u>\$ 23,602</u>	<u>\$ 13,236</u>

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*For the year ended June 30, 2018*

	Memorial Middle	Ocoee Middle	Odyssey Middle	Piedmont Lakes Middle
<b>Revenue:</b>				
Athletics	\$ 2,026	\$ 3,363	\$ 14,015	\$ 2,208
Music	14,428	12,549	18,915	18,150
Classes	3,685	12,723	2,349	35,000
Clubs	-	21,686	13,648	7,326
Departments	2,055	15,725	309	7,586
Trust	2,000	29,128	17,252	3,524
General	1,514	21,085	6,927	6,645
Total revenue	<u>25,708</u>	<u>116,259</u>	<u>73,415</u>	<u>80,439</u>
<b>Expenditures:</b>				
Athletics	5,179	2,211	10,424	736
Music	26,631	15,344	14,960	19,168
Classes	2,725	13,582	465	35,278
Clubs	538	18,019	11,867	5,958
Departments	17,455	18,074	8,846	6,352
Trust	5,638	28,893	16,720	3,219
General	1,590	20,370	4,740	10,981
Total expenditures	<u>59,756</u>	<u>116,493</u>	<u>68,022</u>	<u>81,692</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(34,048)	(234)	5,393	(1,253)
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	1,010	1,000	143	816
Intra-fund transfers out	<u>(1,010)</u>	<u>(1,000)</u>	<u>(143)</u>	<u>(816)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	(34,048)	(234)	5,393	(1,253)
Internal accounts payable - beginning of year	<u>141,929</u>	<u>42,807</u>	<u>39,483</u>	<u>31,578</u>
Internal accounts payable - end of year	<u>\$ 107,881</u>	<u>\$ 42,573</u>	<u>\$ 44,876</u>	<u>\$ 30,325</u>

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*For the year ended June 30, 2018*

	Robinswood Middle	South Creek Middle	Southwest Middle	Sunridge Middle
<b>Revenue:</b>				
Athletics	\$ 4,906	\$ 2,604	\$ 3,377	\$ 38,330
Music	400	45,841	49,391	60,356
Classes	8,275	459	362	6,625
Clubs	979	6,281	35,018	24,359
Departments	1,525	1,847	6,138	1,015
Trust	50,622	47,656	74,544	79,485
General	2,547	16,847	14,271	18,850
Total revenue	<u>69,254</u>	<u>121,535</u>	<u>183,101</u>	<u>229,020</u>
<b>Expenditures:</b>				
Athletics	2,040	3,408	2,159	27,247
Music	1,209	42,923	50,054	58,339
Classes	8,136	58	577	5,924
Clubs	617	5,327	31,530	24,863
Departments	1,846	2,967	5,452	800
Trust	48,433	48,142	77,024	74,577
General	3,504	14,084	24,444	18,142
Total expenditures	<u>65,785</u>	<u>116,909</u>	<u>191,240</u>	<u>209,892</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	3,469	4,626	(8,139)	19,128
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	314	1,892	1,412	2,197
Intra-fund transfers out	<u>(314)</u>	<u>(1,892)</u>	<u>(1,412)</u>	<u>(2,197)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	3,469	4,626	(8,139)	19,128
Internal accounts payable - beginning of year	<u>17,081</u>	<u>25,563</u>	<u>93,682</u>	<u>92,200</u>
Internal accounts payable - end of year	<u>\$ 20,550</u>	<u>\$ 30,189</u>	<u>\$ 85,543</u>	<u>\$ 111,328</u>

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*For the year ended June 30, 2018*

	Timber Springs Middle	Union Park Middle	Walker Middle	Westridge Middle
<b>Revenue:</b>				
Athletics	\$ 8,496	\$ 2,551	\$ 5,580	\$ 2,063
Music	33,944	10,858	10,015	8,825
Classes	42,927	981	13,193	-
Clubs	13,812	1,880	255	2,220
Departments	1,133	-	8,360	810
Trust	29,976	21,936	25,027	53,336
General	11,455	796	7,425	7,306
Total revenue	<u>141,743</u>	<u>39,002</u>	<u>69,855</u>	<u>74,560</u>
<b>Expenditures:</b>				
Athletics	8,415	5,935	4,884	2,333
Music	26,749	12,499	10,680	8,866
Classes	39,732	1,007	14,040	-
Clubs	10,304	1,906	588	2,559
Departments	771	2,239	9,247	1,637
Trust	26,482	21,620	21,251	48,825
General	7,906	760	5,954	4,624
Total expenditures	<u>120,359</u>	<u>45,966</u>	<u>66,644</u>	<u>68,844</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	21,384	(6,964)	3,211	5,716
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	2,010	406	2,255	528
Intra-fund transfers out	<u>(2,010)</u>	<u>(406)</u>	<u>(2,255)</u>	<u>(528)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	21,384	(6,964)	3,211	5,716
Internal accounts payable - beginning of year	<u>-</u>	<u>19,611</u>	<u>25,228</u>	<u>19,514</u>
Internal accounts payable - end of year	<u>\$ 21,384</u>	<u>\$ 12,647</u>	<u>\$ 28,439</u>	<u>\$ 25,230</u>

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*For the year ended June 30, 2018*

	Wolf Lake Middle	Total Middle
Revenue:		
Athletics	\$ 11,396	\$ 273,513
Music	74,790	1,142,996
Classes	8,091	621,442
Clubs	35,572	385,802
Departments	3,552	358,508
Trust	38,552	1,416,309
General	5,528	387,663
Total revenue	177,481	4,586,233
Expenditures:		
Athletics	11,238	233,950
Music	57,964	1,111,290
Classes	2,949	588,662
Clubs	29,726	333,482
Departments	6,182	365,852
Trust	35,411	1,435,916
General	10,423	447,358
Total expenditures	153,893	4,516,510
Excess of revenue over/ (under) expenditures before other financing sources (uses)	23,588	69,723
Other financing sources (uses):		
Intra-fund transfers in	760	62,098
Intra-fund transfers out	(760)	(62,098)
	-	-
Excess of revenue over/ (under) expenditures	23,588	69,723
Internal accounts payable - beginning of year	39,974	1,750,038
Internal accounts payable - end of year	\$ 63,562	\$ 1,819,761

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	Apopka High	Boone High	Colonial High	Cypress Creek High
<b>Revenue:</b>				
Athletics	\$ 382,814	\$ 417,315	\$ 138,624	\$ 186,316
Music	237,594	112,446	145,915	121,358
Classes	91,941	306,528	71,613	94,060
Clubs	164,855	114,529	125,503	25,635
Departments	74,184	81,597	14,559	87,294
Trust	50,845	127,012	31,484	69,875
General	71,856	192,516	27,981	29,154
Total revenue	<u>1,074,089</u>	<u>1,351,943</u>	<u>555,679</u>	<u>613,692</u>
<b>Expenditures:</b>				
Athletics	361,940	413,686	135,367	183,614
Music	251,237	110,469	143,262	120,825
Classes	87,612	313,377	74,258	91,826
Clubs	159,519	109,178	111,408	18,829
Departments	81,986	93,407	16,236	66,838
Trust	40,797	129,780	32,735	74,597
General	77,721	184,899	23,822	19,274
Total expenditures	<u>1,060,812</u>	<u>1,354,796</u>	<u>537,088</u>	<u>575,803</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	13,277	(2,853)	18,591	37,889
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	5,145	4,087	4,972	11,469
Intra-fund transfers out	<u>(5,145)</u>	<u>(4,087)</u>	<u>(4,972)</u>	<u>(11,469)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	13,277	(2,853)	18,591	37,889
Internal accounts payable - beginning of year	<u>341,876</u>	<u>331,609</u>	<u>219,583</u>	<u>206,893</u>
Internal accounts payable - end of year	<u>\$ 355,153</u>	<u>\$ 328,756</u>	<u>\$ 238,174</u>	<u>\$ 244,782</u>

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	Dr. Phillips High	East River High	Edgewater High	Evans High
Revenue:				
Athletics	\$ 510,697	\$ 118,976	\$ 216,278	\$ 100,909
Music	229,568	41,311	68,436	34,104
Classes	236,382	70,636	74,672	92,662
Clubs	90,677	363,165	65,309	34,098
Departments	224,903	24,136	13,115	9,985
Trust	237,044	83,626	102,405	53,439
General	85,762	41,947	39,369	6,233
Total revenue	<u>1,615,033</u>	<u>743,797</u>	<u>579,584</u>	<u>331,430</u>
Expenditures:				
Athletics	482,551	119,091	212,048	106,960
Music	222,251	46,932	58,562	43,692
Classes	242,970	57,625	66,730	74,777
Clubs	81,110	238,409	65,148	38,374
Departments	232,230	23,947	15,865	10,202
Trust	263,791	67,660	129,379	50,931
General	66,708	41,978	37,810	23,434
Total expenditures	<u>1,591,611</u>	<u>595,642</u>	<u>585,542</u>	<u>348,370</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	23,422	148,155	(5,958)	(16,940)
Other financing sources (uses):				
Intra-fund transfers in	43,043	8,613	4,051	8,574
Intra-fund transfers out	<u>(43,043)</u>	<u>(8,613)</u>	<u>(4,051)</u>	<u>(8,574)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	23,422	148,155	(5,958)	(16,940)
Internal accounts payable - beginning of year	<u>752,979</u>	<u>164,662</u>	<u>287,849</u>	<u>159,699</u>
Internal accounts payable - end of year	<u>\$ 776,401</u>	<u>\$ 312,817</u>	<u>\$ 281,891</u>	<u>\$ 142,759</u>

*See independent auditors' report.*

**Orange County Public Schools**  
**Internal Funds (See List of Schools at Exhibit A)**  
**Supplemental Schedule of Revenue, Expenditures and Changes in**  
**Internal Accounts Payable by School**

*For the year ended June 30, 2018*

	Freedom High	Jones High	Lake Nona High	Oak Ridge High
<b>Revenue:</b>				
Athletics	\$ 271,449	\$ 120,909	\$ 448,261	\$ 105,794
Music	233,661	50,506	220,009	15,931
Classes	164,521	58,664	167,848	47,629
Clubs	118,454	32,843	128,706	30,465
Departments	81,836	5,634	4,415	13,449
Trust	71,248	188,766	59,958	39,316
General	64,311	3,019	266,739	14,756
Total revenue	<u>1,005,480</u>	<u>460,341</u>	<u>1,295,936</u>	<u>267,340</u>
<b>Expenditures:</b>				
Athletics	272,413	136,746	470,305	117,729
Music	238,621	55,018	190,850	17,225
Classes	153,933	56,557	166,771	46,704
Clubs	95,703	30,060	92,791	30,370
Departments	66,427	3,421	1,531	11,871
Trust	79,319	173,821	28,488	40,522
General	50,845	9,042	283,732	18,270
Total expenditures	<u>957,261</u>	<u>464,665</u>	<u>1,234,468</u>	<u>282,691</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	48,219	(4,324)	61,468	(15,351)
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	27,666	9,275	15,822	912
Intra-fund transfers out	<u>(27,666)</u>	<u>(9,275)</u>	<u>(15,822)</u>	<u>(912)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	48,219	(4,324)	61,468	(15,351)
Internal accounts payable - beginning of year	<u>414,628</u>	<u>186,016</u>	<u>310,226</u>	<u>129,029</u>
Internal accounts payable - end of year	<u>\$ 462,847</u>	<u>\$ 181,692</u>	<u>\$ 371,694</u>	<u>\$ 113,678</u>

*See independent auditors' report.*

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Supplemental Schedule of Revenue, Expenditures and Changes in  
Internal Accounts Payable by School**

*For the year ended June 30, 2018*

	Ocoee High	Olympia High	Timber Creek High	University High
Revenue:				
Athletics	\$ 242,785	\$ 366,498	\$ 345,664	\$ 204,824
Music	117,194	277,727	465,366	199,664
Classes	39,011	189,693	295,210	74,413
Clubs	315,430	164,361	297,223	259,316
Departments	13,173	17,082	75,074	50,298
Trust	74,566	74,983	45,583	21,314
General	31,659	44,850	110,139	43,370
Total revenue	<u>833,818</u>	<u>1,135,194</u>	<u>1,634,259</u>	<u>853,199</u>
Expenditures:				
Athletics	218,815	346,831	411,619	205,917
Music	105,127	279,696	475,052	225,897
Classes	32,314	185,405	319,740	87,041
Clubs	285,646	177,371	311,650	270,308
Departments	11,616	11,400	51,195	71,420
Trust	79,775	58,434	42,842	24,190
General	43,122	27,987	91,305	51,575
Total expenditures	<u>776,415</u>	<u>1,087,124</u>	<u>1,703,403</u>	<u>936,348</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	57,403	48,070	(69,144)	(83,149)
Other financing sources (uses):				
Intra-fund transfers in	7,373	26,833	26,224	4,754
Intra-fund transfers out	<u>(7,373)</u>	<u>(26,833)</u>	<u>(26,224)</u>	<u>(4,754)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	57,403	48,070	(69,144)	(83,149)
Internal accounts payable - beginning of year	<u>209,023</u>	<u>299,811</u>	<u>500,066</u>	<u>407,545</u>
Internal accounts payable - end of year	<u>\$ 266,426</u>	<u>\$ 347,881</u>	<u>\$ 430,922</u>	<u>\$ 324,396</u>

*See independent auditors' report.*

**Orange County Public Schools**  
**Internal Funds (See List of Schools at Exhibit A)**  
**Supplemental Schedule of Revenue, Expenditures and Changes in**  
**Internal Accounts Payable by School**

*For the year ended June 30, 2018*

	Wekiva High	West Orange High	Windermere High	Winter Park High
<b>Revenue:</b>				
Athletics	\$ 214,933	\$ 416,739	\$ 317,281	\$ 569,062
Music	72,534	463,618	137,096	288,595
Classes	26,518	383,551	21,936	93,259
Clubs	60,460	309,288	308,533	252,427
Departments	26,132	9,033	30,047	103,257
Trust	68,671	34,178	35,583	385,106
General	37,479	132,867	65,013	124,081
Total revenue	<u>506,727</u>	<u>1,749,274</u>	<u>915,489</u>	<u>1,815,787</u>
<b>Expenditures:</b>				
Athletics	214,248	386,492	270,926	572,020
Music	76,057	490,429	103,693	273,496
Classes	22,572	347,617	13,485	104,227
Clubs	54,582	322,924	225,170	228,241
Departments	26,081	13,592	23,843	84,210
Trust	69,450	35,538	23,905	419,400
General	36,343	106,524	26,689	137,416
Total expenditures	<u>499,333</u>	<u>1,703,116</u>	<u>687,711</u>	<u>1,819,010</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	7,394	46,158	227,778	(3,223)
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	6,244	28,494	2,624	52,878
Intra-fund transfers out	<u>(6,244)</u>	<u>(28,494)</u>	<u>(2,624)</u>	<u>(52,878)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	7,394	46,158	227,778	(3,223)
Internal accounts payable - beginning of year	<u>194,421</u>	<u>478,102</u>	<u>-</u>	<u>955,471</u>
Internal accounts payable - end of year	<u>\$ 201,815</u>	<u>\$ 524,260</u>	<u>\$ 227,778</u>	<u>\$ 952,248</u>

*See independent auditors' report.*



**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Supplemental Schedule of Revenue, Expenditures and Changes in  
Internal Accounts Payable by School**

*For the year ended June 30, 2018*

	Total High
Revenue:	
Athletics	\$ 5,696,128
Music	3,532,633
Classes	2,600,747
Clubs	3,261,277
Departments	959,203
Trust	1,855,002
General	1,433,101
Total revenue	19,338,091
Expenditures:	
Athletics	5,639,318
Music	3,528,391
Classes	2,545,541
Clubs	2,946,791
Departments	917,318
Trust	1,865,354
General	1,358,496
Total expenditures	18,801,209
Excess of revenue over/ (under) expenditures before other financing sources (uses)	536,882
Other financing sources (uses):	
Intra-fund transfers in	299,053
Intra-fund transfers out	(299,053)
	-
Excess of revenue over/ (under) expenditures	536,882
Internal accounts payable - beginning of year	6,549,488
Internal accounts payable - end of year	\$ 7,086,370

*See independent auditors' report.*

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Supplemental Schedule of Revenue, Expenditures and Changes in  
Internal Accounts Payable by School**

***For the year ended June 30, 2018***

	Acceleration Academy East	Acceleration Academy West	Alternative Education	Cherokee School
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	4,026	1,559	-	-
Clubs	7,885	100	-	-
Departments	-	-	-	-
Trust	2,027	5,892	12,179	4,671
General	18,368	14,935	5,000	507
Total revenue	<u>32,306</u>	<u>22,486</u>	<u>17,179</u>	<u>5,178</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	12	-	-	-
Classes	3,858	1,946	-	-
Clubs	6,979	100	-	-
Departments	-	-	-	-
Trust	2,384	5,807	9,491	4,101
General	13,228	12,752	407	477
Total expenditures	<u>26,461</u>	<u>20,605</u>	<u>9,898</u>	<u>4,578</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	5,845	1,881	7,281	600
<b>Other financing sources (uses):</b>				
Intra-fund transfers in	904	13	-	-
Intra-fund transfers out	(904)	(13)	-	-
	-	-	-	-
Excess of revenue over/ (under) expenditures	5,845	1,881	7,281	600
Internal accounts payable - beginning of year	<u>3,651</u>	<u>1,510</u>	<u>17,649</u>	<u>532</u>
Internal accounts payable - end of year	<u>\$ 9,496</u>	<u>\$ 3,391</u>	<u>\$ 24,930</u>	<u>\$ 1,132</u>

*See independent auditors' report.*

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Supplemental Schedule of Revenue, Expenditures and Changes in  
Internal Accounts Payable by School**

*For the year ended June 30, 2018*

	CTE FFA	Gateway School	GED Testing	Hospital Homebound
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	-	555	-	-
Clubs	800	-	-	-
Departments	-	-	81,339	-
Trust	-	282	-	654
General	-	-	-	203
Total revenue	<u>800</u>	<u>837</u>	<u>81,339</u>	<u>857</u>
Expenditures:				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	-	306	-	-
Clubs	52	-	-	-
Departments	-	-	79,909	-
Trust	-	315	-	495
General	-	175	-	253
Total expenditures	<u>52</u>	<u>796</u>	<u>79,909</u>	<u>748</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	748	41	1,430	109
Other financing sources (uses):				
Intra-fund transfers in	-	-	-	-
Intra-fund transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue over/ (under) expenditures	748	41	1,430	109
Internal accounts payable - beginning of year	<u>3,469</u>	<u>306</u>	<u>-</u>	<u>578</u>
Internal accounts payable - end of year	<u>\$ 4,217</u>	<u>\$ 347</u>	<u>\$ 1,430</u>	<u>\$ 687</u>

*See independent auditors' report.*

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Supplemental Schedule of Revenue, Expenditures and Changes in  
Internal Accounts Payable by School**

***For the year ended June 30, 2018***

	Magnolia School	Orange County Virtual	Total Other Units
<b>Revenue:</b>			
Athletics	\$ -	\$ -	\$ -
Music	-	-	-
Classes	4,714	608	11,462
Clubs	100	-	8,885
Departments	-	-	81,339
Trust	875	1,844	28,424
General	956	1,065	41,034
Total revenue	<u>6,645</u>	<u>3,517</u>	<u>171,144</u>
<b>Expenditures:</b>			
Athletics	-	-	-
Music	-	-	12
Classes	1,204	285	7,599
Clubs	90	-	7,221
Departments	-	-	79,909
Trust	2,120	1,677	26,390
General	1,221	1,128	29,641
Total expenditures	<u>4,635</u>	<u>3,090</u>	<u>150,772</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	2,010	427	20,372
<b>Other financing sources (uses):</b>			
Intra-fund transfers in	-	-	917
Intra-fund transfers out	-	-	(917)
	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue over/ (under) expenditures	2,010	427	20,372
Internal accounts payable - beginning of year	<u>28,538</u>	<u>862</u>	<u>57,095</u>
Internal accounts payable - end of year	<u>\$ 30,548</u>	<u>\$ 1,289</u>	<u>\$ 77,467</u>

*See independent auditors' report.*

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Supplemental Schedule of Revenue, Expenditures and Changes in  
Internal Accounts Payable by School**

*For the year ended June 30, 2018*

	Mid Florida Campus – Orange Technical College	Orlando Campus – Orange Technical College	Westside Campus – Orange Technical College
Revenue:			
Athletics	\$ -	\$ -	\$ -
Music	-	-	-
Classes	1,775,210	861,288	539,857
Clubs	120,808	13,174	10,461
Departments	-	-	-
Trust	1,413,472	483,498	773,760
General	260,702	172,847	163,060
Total revenue	<u>3,570,192</u>	<u>1,530,807</u>	<u>1,487,138</u>
Expenditures:			
Athletics	-	-	-
Music	-	-	-
Classes	2,187,107	809,793	934,807
Clubs	115,256	15,467	14,255
Departments	69	-	-
Trust	1,456,705	468,244	370,493
General	460,987	135,176	125,874
Total expenditures	<u>4,220,124</u>	<u>1,428,680</u>	<u>1,445,429</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(649,932)	102,127	41,709
Other financing sources (uses):			
Intra-fund transfers in	52,656	7,369	414,559
Intra-fund transfers out	<u>(52,656)</u>	<u>(7,369)</u>	<u>(414,559)</u>
	-	-	-
Excess of revenue over/ (under) expenditures	(649,932)	102,127	41,709
Internal accounts payable - beginning of year	<u>2,050,137</u>	<u>237,092</u>	<u>580,826</u>
Internal accounts payable - end of year	<u>\$ 1,400,205</u>	<u>\$ 339,219</u>	<u>\$ 622,535</u>

*See independent auditors' report.*

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Supplemental Schedule of Revenue, Expenditures and Changes in  
Internal Accounts Payable by School**

*For the year ended June 30, 2018*

	Winter Park Campus – Orange Technical College	Total Technical College	Total All Schools
<b>Revenue:</b>			
Athletics	\$ -	\$ -	\$ 5,994,156
Music	-	-	4,802,460
Classes	763,115	3,939,470	7,789,861
Clubs	12,818	157,261	4,027,601
Departments	-	-	1,540,176
Trust	336,797	3,007,527	16,379,879
General	103,160	699,769	4,122,888
Total revenue	<u>1,215,890</u>	<u>7,804,027</u>	<u>44,657,021</u>
<b>Expenditures:</b>			
Athletics	-	-	5,894,314
Music	-	-	4,760,125
Classes	745,077	4,676,784	8,415,891
Clubs	17,074	162,052	3,643,215
Departments	-	69	1,491,034
Trust	346,045	2,641,487	15,990,062
General	116,458	838,495	4,268,021
Total expenditures	<u>1,224,654</u>	<u>8,318,887</u>	<u>44,462,662</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(8,764)	(514,860)	194,359
<b>Other financing sources (uses):</b>			
Intra-fund transfers in	2,743	477,327	970,102
Intra-fund transfers out	<u>(2,743)</u>	<u>(477,327)</u>	<u>(970,102)</u>
	-	-	-
Excess of revenue over/ (under) expenditures	(8,764)	(514,860)	194,359
Internal accounts payable - beginning of year	<u>406,101</u>	<u>3,274,156</u>	<u>14,083,386</u>
Internal accounts payable - end of year	<u>\$ 397,337</u>	<u>\$ 2,759,296</u>	<u>\$ 14,277,745</u>

*See independent auditors' report.*

**Orange County Public Schools  
Internal Funds  
Exhibit A – Listing of Schools**

Acceleration Academy East  
Acceleration Academy West  
Aloma Elementary  
Alternative Education  
Andover Elementary  
Apopka Elementary  
Apopka High  
Apopka Middle  
Arbor Ridge K-8  
Avalon Elementary  
Avalon Middle  
Azalea Park Elementary  
Baldwin Park Elementary  
Bay Lake Elementary  
Bay Meadows Elementary  
Blankner K-8  
Bonneville Elementary  
Boone High  
Bridgewater Middle  
Brookshire Elementary  
Camelot Elementary  
Carver Middle  
Castle Creek Elementary  
Catalina Elementary  
Chain of Lakes Middle  
Cheney Elementary  
Cherokee School  
Chickasaw Elementary  
Citrus Elementary  
Clay Springs Elementary  
College Park Middle  
Colonial High  
Columbia Elementary  
Conway Elementary  
Conway Middle  
Corner Lake Middle  
CTE FFA  
Cypress Creek High  
Cypress Springs Elementary  
Deerwood Elementary  
Dillard Street Elementary  
Discovery Middle  
Dommerich Elementary  
Dover Shores Elementary  
Dr. Phillips Elementary

Dr. Phillips High  
Dream Lake Elementary  
Durrance Elementary  
Eagle Creek Elementary  
Eagles Nest Elementary  
East Lake Elementary  
East River High  
Eccleston Elementary  
Edgewater High  
Endeavor Elementary  
Engelwood Elementary  
Evans High  
Forsyth Woods Elementary  
Frangus Elementary  
Freedom High  
Freedom Middle  
Gateway School  
GED Testing  
Glenridge Middle  
Gotha Middle  
Hiawassee Elementary  
Hidden Oaks Elementary  
Hillcrest Elementary  
Hospital Homebound  
Howard Middle  
Hungerford Elementary  
Hunter's Creek Elementary  
Hunter's Creek Middle  
Independence Elementary  
Innovation Middle  
Ivey Lane Elementary  
Jackson Middle  
John Young Elementary  
Jones High  
Kaley-Lake Como Elementary  
Keene's Crossing Elementary  
Killarney Elementary  
Lake Gem Elementary  
Lake George Elementary  
Lake Nona High  
Lake Nona Middle  
Lake Silver Elementary  
Lake Sybelia Elementary  
Lake Weston Elementary  
Lake Whitney Elementary

**Orange County Public Schools  
Internal Funds  
Exhibit A – Listing of Schools**

Lakemont Elementary	Pine Hills Elementary
Lakeview Middle	Pineloch Elementary
Lakeville Elementary	Pinewood Elementary
Lancaster Elementary	Prairie Lake Elementary
Laureate Park Elementary	Princeton Elementary
Lawton Chiles Elementary	Ridgewood Park Elementary
Legacy Middle	Riverdale Elementary
Liberty Middle	Riverside Elementary
Little River Elementary	Robinswood Middle
Lockhart Elementary	Rock Lake Elementary
Lockhart Middle	Rock Springs Elementary
Lovell Elementary	Rolling Hills Elementary
Magnolia School	Rosemont Elementary
Maitland Middle	Sadler Elementary
Maxey Elementary	Sally Ride Elementary School
McCoy Elementary	Sand Lake Elementary
Meadow Woods Elementary	Shenandoah Elementary
Meadow Woods Middle	Shingle Creek Elementary
Meadowbrook Middle	South Creek Middle
Memorial Middle	Southwest Middle
MetroWest Elementary	Southwood Elementary
Mid Florida Campus – Orange Technical College	Spring Lake Elementary
Millennia Elementary	Stone Lakes Elementary
Millennia Gardens Elementary	Sun Blaze Elementary
Mollie Ray Elementary	Sunridge Elementary
Moss Park Elementary	Sunridge Middle
Northlake Park Community School	Sunrise Elementary
Oak Hill Elementary	Sunset Park Elementary
Oak Ridge High	Tangelo Park Elementary
Oakshire Elementary	Thornebrooke Elementary
Ocoee Elementary	Three Points Elementary
Ocoee High	Tildenville Elementary
Ocoee Middle	Timber Creek High
Ocps Academic Center for Excellence	Timber Lakes Elementary
Odyssey Middle	Timber Springs Middle
Olympia High	Union Park Elementary
Orange Center Elementary	Union Park Middle
Orange County Virtual	University High
Orlando Campus – Orange Technical College	Ventura Elementary
Orlo Vista Elementary	Vista Lakes Elementary
Palm Lake Elementary	Walker Middle
Palmetto Elementary	Washington Shores Elementary
Pershing-Pine Castle Elementary	Waterbridge Elementary
Piedmont Lakes Middle	Waterford Elementary
Pinar Elementary	Wedgfield K-8



**Orange County Public Schools  
Internal Funds  
Exhibit A – Listing of Schools**

Wekiva High  
West Creek Elementary  
West Oaks Elementary  
West Orange High  
Westbrooke Elementary  
Westpointe Elementary  
Westridge Middle  
Westside Campus – Orange Technical College  
Wetherbee Elementary  
Wheatley Elementary  
Whispering Oak Elementary  
Windermere Elementary

Windermere High  
Windy Ridge K-8  
Winegard Elementary  
Winter Park High  
Winter Park Campus – Orange Technical College  
Wolf Lake Elementary  
Wolf Lake Middle  
Wyndham Lakes Elementary  
Zellwood Elementary

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

The School Board of Orange County, Florida  
Orlando, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the Orange County Public Schools' Internal Funds, for those two hundred one schools listed in Exhibit A to the financial statement, as of and for the year ended June 30, 2018, and the related notes to the financial statement, and have issued our report thereon dated December 6, 2018.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the Internal Funds financial statement, we considered Orange County Public Schools' internal control over financial reporting ("internal control") for Internal Funds to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Internal Funds financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Orange County Public Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Orange County Public Schools' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Orange County Public Schools' Internal Funds financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to the School Board and management of Orange County Public Schools, on the subsequent pages and in a separate letter dated December 6, 2018. The Schools provided responses to these matters in the subsequent pages and in the separate letter dated December 6, 2018. The Schools' responses were not subjected to the auditing procedures applied in the audit of the compliance and accordingly, we express no opinion on the responses.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Carr, Riggs & Ingram, L.L.C.*

Orlando, Florida  
December 6, 2018

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Acceleration Academy East**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Acceleration Academy West**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Aloma Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

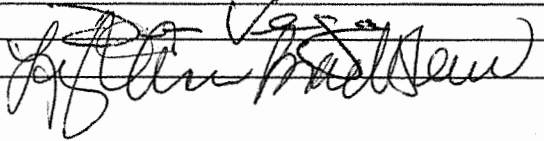
- The requisition and purchase order forms for the following checks were completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
5905	\$39.18	March 30, 2018	March 26, 2018
5912	\$239.66	April 12, 2018	April 6, 2018 and April 11, 2018

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2017-2018

DEPARTMENT/SCHOOL:  
 ADMINISTRATOR/PRINCIPAL:  
 DEPARTMENT HEAD/AREA SUPERINTENDENT:

Aloma Elementary
Don Vega
Dr. Leigh Ann Bradshaw 

Exception Noted What is? What should be?	Management Response What needs to be done?	Responsible Person Who needs to do it?	Outcome Timeline When will the action be completed? What is the evidence of completion?
<p>1. The requisition and purchase order forms for the following checks were completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the Principal prior to the purchase. Check # 5905, check amount \$39.18, Date of Approval 3/30/18, Date of Purchase 3/26/18; Check # 5912, check amount \$239.66, date of approval 4/12/18, date of purchase 4/6 &amp; 4/11/18.</p>	<p>1. Make sure the requisition and purchase order are approved and signed by the Principal prior to an individual's purchase.</p>	<p>1. Bookkeeper or teacher wanting to make the purchase.</p>	<p>1. Immediately. Bookkeeper will make sure that the requisition and purchase order is signed by the Principal prior to the individual making a purchase.</p>

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Alternative Education**

Comments repeated from prior report

Fundraisers and admission events:

- A sales report was not completed for the pizza fundraiser and ice cream sundae fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.

Current year comments

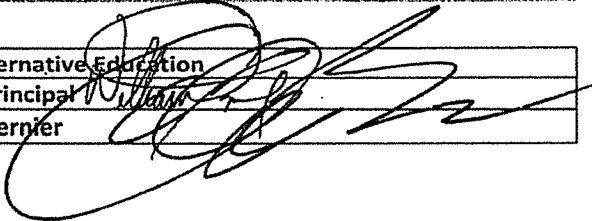
Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collections. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
92	November 11, 2017 – November 30, 2017	December 1, 2017
97	February 6, 2018 – March 1, 2018	March 8, 2018





Department / School Name	Bookkeeping- Alternative Education
Administrator / Department Head	William Tovine-Principal 
Cabinet Official / Area Superintendent	Dr. Christopher Bernier

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
A sales reports were not completed for fundraisers	Sales report is required for each sales activity and signed by the principal	Latrice Jones Bookkeeper	10/2018 moving forward. I will make sure all fundraisers have a sales report and that the report are signed by the principal.
Monies collected from outside main office were not turned in to the school bookkeeper in timely manner	All external collections should be turned in to the bookkeeper within 3-5 days	Latrice Jones Bookkeeper	10/2018 moving forward. I will make sure the person turning in the money have it in within 3-5 days regardless of the amount.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Andover Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Apopka Elementary**

Comments repeated from prior report

Fundraisers and admission events:

- There were no ticket inventory reports for any tickets. All tickets must be accounted for on a ticket inventory report.

Current year comments

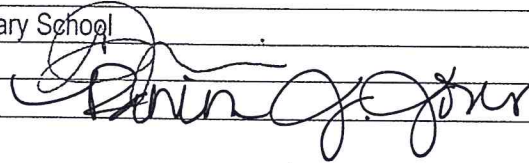
General procedures:

- The total balance of the Internal Funds appears excessive as of June 30, 2018, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2017-2018

DEPARTMENT/SCHOOL:  
 ADMINISTRATOR/PRINCIPAL:  
 DEPARTMENT HEAD/AREA SUPERINTENDENT:

Apopka Elementary School
Lukeshia Miller
Dr. Rahim Jones 

Exception Noted What is? What should be?	Management Response What needs to be done?	Responsible Person Who needs to do it?	Outcome Timeline When will the action be completed? What is the evidence of completion?
<p>There were no ticket reports for any tickets.</p> <p>The Balance of the Internal Funds appears excessive as of June 30, 2018 relative to the school's activity for the year.</p>	<p>All tickets must be accounted for on a ticket inventory report.</p> <p>Monies should be utilized in the year of receipt to benefit the current school body.</p>	<p>Bookkeeper</p> <p>Principal</p>	<p>Bookkeeper will completed Inventory Report Principal will sign the report.</p> <p>Principal will spend or invest the monies.</p>

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Apopka High**

Comments repeated from prior report

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collections. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
9953	July 24, 2017 – July 27, 2017	August 1, 2017
11365	March 9, 2018 – March 14, 2018	March 16, 2018
11760	May 29, 2018 – May 30, 2018	June 4, 2018

Cash disbursements:

- The requisition and purchase order forms for the following checks were completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
16163	\$98.48	October 30, 2017	October 27, 2017
16314	\$1,586.33	November 27, 2017	November 21, 2017
16880	\$487.22	February 27, 2018	February 20, 2018
16918	\$325.00	March 5, 2018	March 2, 2018

Current year comments

Cash receipts:

- The subsidiary receipts were not kept in sequential order. Subsidiary receipts should be kept in sequential order to provide an appropriate audit trail and inventoried at year-end.
- Assignment and accountability records were not completed entirely. Receipts utilized and receipts on hand were not completed. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Apopka High (Continued)**

Current year comments (Continued)

Fundraisers and admission events:

- Prior approval was not obtained from the District office for the Boys Basketball SNAP fundraiser conducted online. Any online fundraiser must be approved in writing by the District office prior to making any commitments.
- Request for fund raising activity forms and sales reports were not completed for several fundraisers. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A sales report is required for each sales activity conducted and must be signed by the principal.
- Use tax on the cost of items held for resale was not paid to the vendor or calculated and remitted to the Department of Revenue for the Cheer Team t-shirt sales and the Basketball Poinsettia fundraiser. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required. If possible, the sales tax should be paid directly to the vendor.
- State sales tax was not calculated and remitted to the Florida Department of Revenue for athletic event concession sales totaling \$33,057.00. The Internal Accounts Handbook states that sales tax is computed on gross taxable sales and remitted to the Florida Department of Revenue for concession sales.
- A review of the season ticket sales noted that they were not pre-priced and 32 passes with a resale value totaling \$1,680 were given away as complimentary. The Internal Accounts Handbook states season tickets must be pre-priced and that priced tickets should not be used for complimentary purposes. In addition, any non-sales should be documented and approved by the Principal.
- A ticket sales report was not completed for the Homecoming Dance admission event. In addition, ticket sales reports for all admission events did not indicate the official receipt numbers. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Apopka High (Continued)**

Current year comments (Continued)

Cash disbursements:

- Expenditures of \$3,220.26 for staff and administrator meals and personal expenses were improper expenditures made from the Athletics account. All expenditures from the Athletic account should be expended to benefit those students currently in school in the athletic program.
  
- Several expenditures did not include adequate supporting documentation. There were instances where a credit card receipt with only the total bill and gratuity were provided in lieu of and itemized receipt. The school paid from a proposal/quote/memo instead of an invoice on three occasions and no travel vouchers were completed for three travel reimbursements as required by School Board policies. The Internal Accounts Handbook states that an itemized invoice should be provided and that paying bills from copies and/or statements is not acceptable.
  
- There were five instances totaling \$318.00 where cash received as change from purchases was not returned to the bookkeeper in a timely manner and three instances totaling \$19.33 where cash received as change was not returned to the bookkeeper at all. Change received from purchases should be returned to the bookkeeper by the next business day.
  
- A current district employee may have been reimbursed for labor to upholster weight benches. No payments to district employees are allowable from school funds except in very limited circumstances. District employees must be paid through the Payroll Department to comply with IRS regulations.
  
- There were several instances where state sales tax was reimbursed to staff members. The Internal Accounts Handbook states that sales tax is not reimbursable.

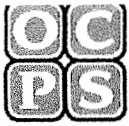


Department / School Name	Apopka HS
Administrator / Department Head	Mr. Lyle Heinz – Principal / Sue Cevallos – Bookkeeper
Cabinet Official / Area Superintendent	Dr. Border

*Lyle Heinz* 10/9/18

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Monies collected not turn in on time to bookkeeper	All monies should be turned in same day of collection	Sue Cevallos / Bookkeeper	By the end of the business day.
Requisition and purchase order was completed after the goods or purchase was purchased	All purchase or services must be done after the approval of principal	Sue Cevallos / Bookkeeper	Daily when purchase orders and approved.
Subsidiary receipts were not kept in sequential order	All receipts should be kept in Sequential order	Sue Cevallos / Bookkeeper	By the end of the physical school year.
Assignment and accountability for sub receipts records was not completed entirely	All subsidiary receipts need to be accounted for and forms must be filled out.	Sue Cevallos / Bookkeeper	By the end of the physical school year





Approval for SNAP fundraiser / Approval for school based fundraiser	All online fundraisers must be approved by Internal Accounts downtown	Sue Cevallos / Bookkeeper	Prior to the fundraiser taken effect
Tax on the cost of items held for resale was not paid to the vendor.	Tax must be collect on any resold item and paid to the vendor or to Department of Revenue	Sue Cevallos / Bookkeeper	After all sales are done.
State sales tax was not calculated and remitted to the FL Department of Revenue	All sales tax must be collected and paid to FL Dept of Revenue	Sue Cevallos / Bookkeeper	After all concessions sales
Ticket sales report for Homecoming Dance was not turned in.	All tickets reports must be turned in.	Sue Cevallos / Bookkeeper	The next day after closing of the event.
Expenditures for meals from Athletics Account	All expenditures should benefit those students currently in school athletics programs	Sue Cevallos / Bookkeeper	Anytime
Expenditures did not include adequate supporting documentation	Expenditures should be paid from Invoice only. All itemized receipts should be turned in.	Sue Cevallos / Bookkeeper	Before paying an invoice.



Change from purchases was not returned in timely manner.	All change should be turned in	Sue Cevallos / Bookkeeper	The next day after the purchases have been made.
Current district employee reimbursed for labor	No district employee should be paid for services out of Internal accounts. They should be paid via payroll	Sue Cevallos / Bookkeeper	
Sales tax for reimbursement paid to staff members	Sales tax is not reimbursable	Sue Cevallos / Bookkeeper	

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Apopka Middle**

Comments repeated from prior report

Fundraisers and admission events:

- Request for fund raising activity forms were not completed for multiple fund raising activities. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. In addition, a sales report was not completed for multiple fundraisers. A sales report is required for each sales activity conducted and must be signed by the principal.
  
- Ticket sales reports that correspond with official receipt number 2958 did not indicate the official receipt numbers. Additionally, it was not signed by the bookkeeper. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and bookkeeper.

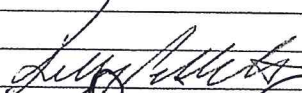

Current year comments

Fundraisers and admission events:

- Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the Future Farmers of America rose fundraiser. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.

**AUDIT RESPONSE MATRIX**  
**FISCAL PERIOD: 2017-2018**

DEPARTMENT/SCHOOL:  
 ADMINISTRATOR/PRINCIPAL:  
 DEPARTMENT HEAD/AREA SUPERINTENDENT:

Apopka MS
Kelly Pelletier 
Dr. Rahim Jones 

Exception Noted What is? What should be?	Management Response What needs to be done?	Responsible Person Who needs to do it?	Outcome Timeline When will the action be completed? What is the evidence of completion?
<p>1. Request for fund raising activity forms were not completed for multiple fund raising activities. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. In addition, a sales report was not completed for multiple fundraisers. A sales report is required for each sales activity conducted and must be signed by the principal. 2.</p>	<p>The fundraising form should be completed before the fundraiser begins and signed by the bookkeeper and the principal.</p> <p>The sales report should be signed by the bookkeeper and principal after the fundraiser has finished.</p>	<p>Teacher bookkeeper Approved/Signed by the principal</p>	<p>The fundraising form should be completed before the fundraiser begins and signed by the bookkeeper and the principal.</p> <p>The sales report should be signed by the bookkeeper and principal after the fundraiser has finished.</p>

<p>2. Ticket sales reports that correspond with official receipt number 2958 did not indicate the official receipt numbers. Additionally, it was not signed by the bookkeeper. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and bookkeeper.</p>	<p>All ticket sales reports should be signed by the bookkeeper and ticket manager after the event.</p> <p>They should fill out the sales report indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and bookkeeper.</p>	<p>Ticket manager and bookkeeper.</p>	<p>All ticket sales reports should be signed by the bookkeeper and ticket manager after the event.</p>
<p>3. Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the Future Farmers of America roses fund raiser. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.</p>	<p>Tax will be computed and added to the cost of the item when purchased from the vendor.</p>	<p>Bookkeeper and teacher who is selling the items.</p>	<p>When the items is paid to the vendor the tax will be included.</p>

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Arbor Ridge K-8**

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- There was no ticket inventory report for the athletic tickets. All tickets must be accounted for on a ticket inventory report.



Department / School Name	Arbor Ridge K-8
Administrator / Department Head	<i>Vanessa DeMars</i>
Cabinet Official / Area Superintendent	<i>[Signature]</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (10/2018)
There was no ticket inventory report for the athletic tickets. All tickets must be accounted for on a ticket inventory report.	Complete ticket inventory report for event and all events going forward when applicable.	David Cross, Wendy Wood and Vanessa DeMars	Ticket inventory report was completed same day as audit 10/12/2018 prior to auditor leaving campus. Athletics rezoning in 2017-18 allowed for a home gym advantage for the first time ever, to which we attempted to capitalize on last minute. Unfortunately, we were not familiar with this process and didn't realize that there were two forms to be completed. The initial event record was completed, but not the inventory report as required, resulting in the non-compliance. 2018-19 Athletics zoning does not allow for this opportunity again so there will not be a need to track this going forward.

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**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Avalon Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Avalon Middle**

Comments repeated from prior report

Fundraisers and admission events:

- A sales report was not completed for the Band Fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.

Current year comments

General procedures:

- The total balance of the Internal Funds appears excessive as of June 30, 2018, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Cash receipts:

- The deposit slip for the following receipt could not be located. Deposit slips should be retained in the internal account records for auditing purposes.

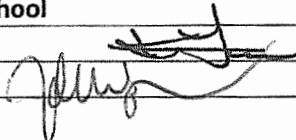
<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
3484	October 26, 2017	\$500.00

Cash disbursements:

- The requisition and purchase order forms for the following checks were completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
7883	\$2,898.00	October 24, 2017	October 20, 2017
7919	\$10,976.10	October 30, 2017	October 24, 2017
8057	\$7,809.16	April 15, 2018	March 26, 2018



Department / School Name	Avalon Middle School
Administrator / Department Head	Karen Furno
Cabinet Official / Area Superintendent	John Wright 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?			
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)			
A sales report was not completed for the Band Fundraiser	A sales report is required for each sales activity conducted and must be signed by the principal	Bookkeeper and staff	Sales reports will be filled out at the end of each fundraiser. Fundraiser policy will be reviewed with staff.08/2018			
The balance of the Internal Funds appears excessive as of June 30, 2018 relative to the school's activity for the year.	Monies should be utilized in the year of the receipt to benefit the current student body.	Principal and Bookkeeper	Excess funds will be used within the year that they are collected. The internal account balance will reduce.10/2018			
The deposit slip for the following receipt could not be located.	Deposit slips should be retained in the internal account records for auditing purposes.	Bookkeeper	Deposit slips will be retained for each deposit.08/2018			
<table border="1"> <thead> <tr> <th>Official receipt number</th> <th>Official receipt date</th> <th>Official receipt amount</th> </tr> </thead> <tbody> <tr> <td>3484</td> <td>October 26, 2017</td> <td>\$500.00</td> </tr> </tbody> </table>				Official receipt number	Official receipt date	Official receipt amount
Official receipt number	Official receipt date	Official receipt amount				
3484	October 26, 2017	\$500.00				

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<p>The requisition and purchase order forms for the following checks were completed after the goods or services were purchased.</p>				<p>A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.</p>	<p>Bookkeeper and Principal</p>	<p>A PO will be approved before purchases are made. PO policy will be reviewed with staff.08/2018</p>
Check number	Check amount	Date of approval	Date of purchase			
7883	\$2,898.00	October 24, 2017	October 20, 2017			
7919	\$10,976.10	October 30, 2017	October 24, 2017			
8057	\$7,809.16	April 15, 2018	March 26, 2018			

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**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Azalea Park Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Baldwin Park Elementary**

Comments repeated from prior report

General procedures:

- The total balance of the Internal Funds appears excessive as of June 30, 2018, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Extended day:

- The extended day program had large balances owed from students at year-end. Such excessive accounts receivable could adversely affect the operation of the school's extended day program.

Current year comments

Cash receipts:

- An assignment and accountability record was not signed by the preparer. All assignment and accountability records should be signed by the person responsible for maintaining the records. In addition, some receipts noted as missing were not listed as such on the assignment and accountability records. Any missing receipts should have an explanation attached and include the principal's signature.



Department / School Name	Baldwin Park Elementary <i>Bookkeeper / Valerie Kennon</i>
Administrator / Department Head	Anna Ferratusco <i>Anna Ferratusco</i>
Cabinet Official / Area Superintendent	Dr. Leigh Bradshaw <i>Dr. Leigh Bradshaw</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (09/2018)
The balance of the internal funds appears excessive as of June 30, 2018 relative to the school's activity for the year.	Monies will be utilized in the year of receipt to benefit the current student body.	Teachers and Bookkeeper	Effective immediately monies collected will be spent on the current student body.
The extended day program had large balances owed from students at year-end. Such excessive accounts receivable could affect the operation of the extended day program.	Contact parents to collect and clear up past due balances.	Extended Day Coordinator	Immediately contact parents during and at year end to clear up balances due to be under the \$200.00 limit at year end.
An assignment and accountability record was not signed by the preparer nor approved by the principal.	All assignment and accountability records should be signed by the person/persons responsible for maintaining the records.	Valerie Kennon/Bookkeeper	All assignment and accountability records will be signed by the Bookkeeper and Principal at the end of the year.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Bay Lake Elementary**

Comments repeated from prior report

None noted.

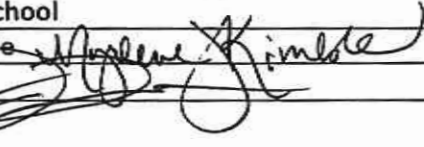
Current year comments

Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
105	\$3,936.00	July 13, 2017	July 12, 2017



Department / School Name	Bay Lake Elementary School
Administrator / Department Head	Myrlene Jackson-Kimble 
Cabinet Official / Area Superintendent	Dr. James Larsen

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? October 19, 2018
There were fundraisers held in the Art Class and Media Center accounts. If a fundraiser is not specifically Athletics, Music, Clubs or Departments, it needs to be included under the "Trusts" account. Fundraisers are specifically excluded from being held in Class accounts.	Bookkeeper will review internal trust account guidelines in order to ensure proper allocation of fund raising receipts. Bookkeeper needs to open new trust accounts for these two activities and transfer collected funds for the 2018-2019 school year into these accounts.	Suzanne Fagan Secretary/Bookkeeper	Bookkeeper opened new trust accounts for the Art Class and Media Center fundraisers and transferred the funds collected for the current year (2018-2019) into these accounts. Corrective action was completed October 19, 2018.
The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase. Reference: Check number 105 in the amount of \$ 3,936.00.	Principal approval was verbally received before order was placed by Assistant Principal. Bookkeeper will review internal account guidelines and exemplify more diligence in ensuring that all purchases are preapproved in a timely manner by the Principal.	Suzanne Fagan Secretary/Bookkeeper	Error was noted by Bookkeeper and more diligence will be taken to ensure that all purchases are preapproved in a timely manner by the Principal for the 2018-2019 fiscal year.





**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Bay Meadows Elementary**

Comments repeated from prior report

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

Official receipt number	Date of collection	Date deposited with bookkeeper
3618	September 25, 2017	January 11, 2018

Current year comments

Cash receipts:

- An assignment and accountability record was not signed by the preparer. All assignment and accountability records should be signed by the person responsible for maintaining the records.

Fundraisers and admission events:

- A request for fund raising activity form was not approved for the Bundt Cake fundraiser. In addition, a sales report was not completed for any fundraisers. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A sales report is required for each sales activity conducted and must be signed by the principal.

Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
6480	\$850.00	November 10, 2017	October 11, 2017

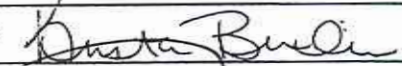

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2018-2019

DEPARTMENT/SCHOOL:

ADMINISTRATOR/PRINCIPAL:

DEPARTMENT HEAD/AREA SUPERINTENDENT:

Bay Meadows Elementary
Krista Bixler 
James Larsen 

Exception Notes	Management Response	Responsible Person	Outcome Timeline						
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? What is the evidence of completion?						
<p>Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day. Regardless of amount.</p> <table border="1"> <tr> <th>Official Receipt #</th> <th>Date of collection</th> <th>Date deposited with bookkeeper</th> </tr> <tr> <td>3618</td> <td>9/25/17</td> <td>1/11/18</td> </tr> </table>	Official Receipt #	Date of collection	Date deposited with bookkeeper	3618	9/25/17	1/11/18	All money will be collected through school pay online only.	Trisha Williams/ Krista Bixler	Completed on January 2018.
Official Receipt #	Date of collection	Date deposited with bookkeeper							
3618	9/25/17	1/11/18							
An assignment and accountability record was not signed by the preparer. All assignments and accountability records should be signed by the person responsible for maintaining the record.	All assignment and accountability record will be signed by the preparer.	Trisha Williams/Bookkeeper	Done October 3, 2018						
A request for fund raising activity form was not approved for the Bundt cake fundraiser. In addition, a sales report was	A request for fund raising activities will be completed for all fund raisers along with	Trisha Williams/Krista Bixler	October 3, 2018						

<p>not completed for any fund raisers. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A sales report is required for each sales activity conducted and must be signed by the principal.</p>	<p>a sales report for each sales activity that will be signed by the principal.</p>										
<p>The requisition and purchase order form for the following check was completed after the goods or services was purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.</p> <table border="1" data-bbox="233 743 730 885"> <thead> <tr> <th>Check #</th> <th>Check amount</th> <th>Date of approval</th> <th>Date of purchase</th> </tr> </thead> <tbody> <tr> <td>6480</td> <td>\$850.00</td> <td>November 10, 2017</td> <td>October 11, 2017</td> </tr> </tbody> </table>	Check #	Check amount	Date of approval	Date of purchase	6480	\$850.00	November 10, 2017	October 11, 2017	<p>Requisition and purchase order form will be completed and signed by the principal prior to any purchases being made.</p>	<p>Trisha Williams/Krista Bixler</p>	<p>October 3, 2018</p>
Check #	Check amount	Date of approval	Date of purchase								
6480	\$850.00	November 10, 2017	October 11, 2017								

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Blankner K-8**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The total balance of the Internal Funds appears excessive as of June 30, 2018, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.



Department / School Name	Blankner School
Administrator / Department Head	Junella Kreil/ <i>JKreil</i>
Cabinet Official / Area Superintendent	John Wright/ <i>John Wright</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
The balance of the Internal Funds appears excessive as of June 30, 2018 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.		Junella Kreil Principal  Deborah Padilla Bookkeeper	Spend monies from the following lines: Yearbook – this line is used later (Spring) in each school year; funds will be used. Completed by 05/2019  General – this money is earmarked for campus facilities upgrades this Spring. Completed by 06/2019  MSPA – We serve as treasurer for this money (Middle School Principal Association) and will need to work with MSPA on how it will be spent this year. Completed by 6/2019

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**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Bonneville Elementary**

Comments repeated from prior report

None noted.

Current year comments

Extended day:

- The extended day program had large balances owed from students at year-end. Such excessive accounts receivable could adversely affect the operation of the school's extended day program.



Department / School Name	Bonneville ES
Administrator / Department Head	Kimrey L. Sheehan <i>Kimrey Sheehan</i>
Cabinet Official / Area Superintendent	Leigh Ann Bradshaw <i>Leigh Ann Bradshaw</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (09/2018)
The extended day program had large balances owed from students at year-end. Such excessive accounts receivable could adversely affect the operation of the school's extended day program.	Money needs to be collected ASAP on a daily, weekly and monthly basis. Accounts receivable reports need to be ran to verify payments.	Extended Day Program Coordinator Bookkeeper Principal	Immediately, evidence will be at the end of each month when Full Charge/Credit Summary reports are ran for Extended Day Office. Bookkeeper will double verify with report at the end of each month.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Boone High**

Comments repeated from prior report

None noted.

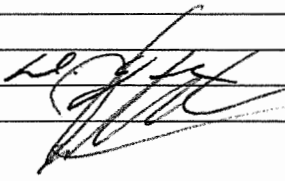
Current year comments

Fundraisers and admission events:

- Request for fund raising activity forms for the car wash, fundraiser cards, and huddle fundraisers were not approved by the principal prior to each event taking place. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments.





Department / School Name	Boone High School
Administrator / Department Head	Dusty Johns 
Cabinet Official / Area Superintendent	Dr. Harold Border

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Request for fund raising activity form was not completed for the football Huddle fund raising activity. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. In addition, a sales report was not completed for the football Huddle fund raiser. A sales report is required for each sales activity conducted and must be signed by the principal.	Assigned a new person to monitor the fundraisers and speak to the person responsible for not following procedures.	Linda Knapp Internal Bookkeeper	09/2018

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Bridgewater Middle**

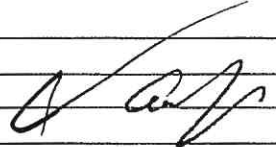
Comments repeated from prior report

None noted.

Current year comments

- A request for fund raising activity form was not completed for the football Huddle fund raising activity. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. In addition, a sales report was not completed for the football Huddle fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.



Department / School Name	BRIDGEWATER MIDDLE SCHOOL	
Administrator / Department Head	ANDREW JACKSON	
Cabinet Official / Area Superintendent	GREGORY MOODY	

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
A request for fund raising activity form was not approved prior to the start of the Beta Club Snack Sales fund raiser. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments.	Form was completed, but the approval date must be before the beginning of the sales activity.	Andrew Jackson, Principal	Going forward the fund raiser request form will have the required accurate dates. 09/2018

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Brookshire Elementary**

Comments repeated from prior report

General procedures:

- The total balance of the Internal Funds appears excessive as of June 30, 2018, relative to the school’s activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Cash receipts:

- Assignment and accountability records were not completed, including for extended day subsidiary receipts. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal’s signature.

Extended day:

- Extended day tuition and the corresponding tuition balance reports for July 2017 and December 2017 were not forwarded to the District Office until August 14, 2017 and January 17, 2018, respectively. All tuition must be sent to the District Office by the 10<sup>th</sup> of the following month.

Current year comments

Cash receipts:

- The following monies collected form did not indicate the total cash collected and the total checks collected. Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Official receipt amount</b>
3377	May 31, 2018	\$125.00

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
2864	March 26, 2018 – April 17, 2018	May 31, 2018

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2017-18

DEPARTMENT/SCHOOL:  
 ADMINISTRATOR/PRINCIPAL:  
 DEPARTMENT HEAD/AREA SUPERINTENDENT:

Brookshire ES
Jason Fritz
Leigh Anne Bradshaw

Exception Noted What is? What should be?	Management Response What needs to be done?	Responsible Person Who needs to do it?	Outcome Timeline When will the action be completed? What is the evidence of completion?
<b>Excessive balance of Internal funds</b>	Monies need to be spent in year collected	Bookkeeper	2018-19 school year. Receipts.
<b>Assignment and Accountability records not completed</b>	Assignment and Accountability logs must be used when signing out subsidiary receipts.	Bookkeeper	2018-19 school year. A & A logs will be used.
<b>Extended day tuition was not paid in a timely manner</b>	Extended day tuition must be sent by the 10 <sup>th</sup> of every month	Bookkeeper	2018-19-extended day tuition will be sent by the 10 <sup>th</sup> of each month.
<b>Monies collected forms did not indicate total cash and total checks collected.</b>	Monies collected forms must show separate totals of cash and checks collected	Teachers and Bookkeeper	2018-19-Monies collected forms will be completed correctly
<b>Monies collected were not turned in to bookkeeper in a timely manner</b>	Monies collected must be turned in to bookkeeper daily	Teachers	Teachers will be trained and reminded to turn in money daily
<b>Assignment and Accountability records were not completed for extended day subsidiary receipts</b>	Assignment and Accountability records must be used when signing out extended day sub. receipts	Bookkeeper	2018-19-A&A logs will be used when signing out x-day receipts.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Camelot Elementary**

Comments repeated from prior report

Cash disbursements:

- The requisition and purchase order forms for the following checks were completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
5794	\$1,095.00	September 19, 2018	September 18, 2018
5843	\$224.00	January 17, 2018	January 3, 2018
5887	\$7,825.00	April 19, 2018	April 17, 2018
5906	\$1,280.00	April 24, 2018	March 29, 2018

Current year comments

General procedures:

- The total balance of the Internal Funds appears excessive as of June 30, 2018, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Cash receipts:

- An assignment and accountability record was not signed by the preparer. All assignment and accountability records should be signed by the person responsible for maintaining the records.

Cash disbursements:

- Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the Speed Stacks fundraiser. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.

Extended day:

- The balance of \$152.00 in the Extended Day Tuition account as of June 30, 2018, was not forwarded to the District Office as of June 30, 2018. Any balance in the Extended Day Tuition account must be forwarded to the District Office at the end of the year.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Camelot Elementary (Continued)**

Current year comments (Continued)

Extended day (Continued):

- The extended day program had large balances owed from students at year-end. Such excessive accounts receivable could adversely affect the operation of the school's extended day program.



Department / School Name	Camelot Elementary
Administrator / Department Head	Dr. Yvette Irizarry, Principal
Cabinet Official / Area Superintendent	Dr. Leigh A. Bradshaw

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (06/2019)
Cash Disbursements	Each time there is a purchase it needs to be pre-approved by the Principal before the purchase.	Bookkeeper/Principal	All purchase requisitions will be written and preapproved before purchase. Bookkeeper will keep details in monthly file
Balance of Internal Funds	<ol style="list-style-type: none"> <li>1. Investigate - how can Internal Funds be used.</li> <li>2. Contact Rose Denard for more information and recommendations on Balance of funds.</li> <li>3. Purchase educational resources.</li> </ol>	Bookkeeper/Principal	<p>Email sent to Internal Accts requesting information.</p> <p>When Principal makes a decision on what all students need we will contact Internal Accts to check if purchase is acceptable.</p>





Cash Receipts	Sign Assignment and Accountability form. Use strategy, 'stop, think, and do'.	Bookkeeper/Principal	Bookkeeper will check Assignment and Accountability form each month when she does her monthly reconciliation.
Cash Disbursements	Must tax items for resale and submit to Fl. Dept. of Revenue	Bookkeeper/Principal	Bookkeeper will check with teachers when we are having fundraisers. This information will be shared with Principal.  If we have a fundraiser and the teacher is charging students, the teacher will be given the form to fill out.  By this, the Bookkeeper will know what needs to be submitted to the Fl. Dept. of Revenue.
Extended Day	<ol style="list-style-type: none"><li>1. Extended Day Balances must be submitted to District by the end of the fiscal year.</li><li>2. Monitor Balances on a monthly basis.</li></ol>	Bookkeeper/Coordinator/Principal	Coordinator will submit to Bookkeeper refunds needed.  Bookkeeper will then submit checks to District in a timely manner.  Bookkeeper will inform Principal of such refunds at the time of approval.  Bookkeeper will keep monitoring balances by running reports on SFO.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Carver Middle**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
1267	June 1, 2017	August 8, 2017

Fundraisers and admission events:

- Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the Discount Cards fundraiser. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.
- A sales report was not signed by the principal for the Neo Kona Ice fundraiser. The sales report is required for each sales activity conducted and must be signed by the principal.
- There were no ticket inventory reports for any admission events. All tickets must be accounted for on a ticket inventory report.



*Seamless to Ramsey years 10-29/18*

*2017-2018*

Department / School Name -	CARVER MIDDLE SCHOOL
Administrator / Department Head -	JACKIE RAMSEY <i>J Ramsey</i>
Cabinet Official / Area Superintendent -	TASHANDA BROWN-CANNON <i>TBC</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of the amount.	The Principal will work with the bookkeeper to ensure that all monies are turned in by the following day of the original collection.	The Bookkeeper, Teacher, Club Sponsor, and Chair/Lead Teacher	This process will start immediately; 9/10/2018.
Sales tax was not collected and remitted to the Florida Department of Revenue for the Discount Cards Fundraiser. Sales tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Dept. of Revenue as required.	The Principal will work with the bookkeeper to ensure that protocol is followed throughout every fundraising activity.	The Bookkeeper, Teacher, Club Sponsor/Lead Teacher	This process will start immediately; 9/10/2018.



A sales report was not signed by the principal for the Neo Kona Ice Fundraiser. The sales report is required for each activity conducted and must be signed by the principal.	The Principal will work with the Bookkeeper to ensure all signatures on each required item is completed for verification and auditing purposes.	The Bookkeeper	This process will start immediately; 9/10/2018.
A ticket inventory report was not completed for any admission event. All tickets must be accounted for on a ticket inventory report.	The Principal will work with the Bookkeeper to ensure all ticket inventories are completed during the school year.	The Bookkeeper, Principal, Athletic Director	This process will start immediately; 9/10/2018.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Castle Creek Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Catalina Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Chain of Lakes Middle**

Comments repeated from prior report

Fundraisers and admission events:

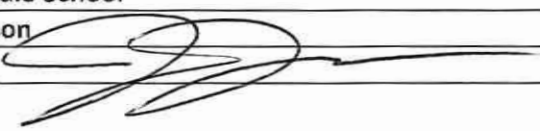
- A request for fund raising activity form was not completed for the Student Council Club candy cane fundraiser. In addition, a sales report was not completed for several fundraisers. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A sales report is required for each sales activity conducted and must be signed by the principal.

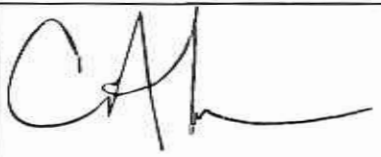
Current year comments

Cash receipts:

- An assignment and accountability record was not signed by the preparer and missing subsidiary receipts were not approved by the principal. All assignment and accountability records should be signed by the person responsible for maintaining the records. Any missing receipts should have an explanation attached and include the principal's signature.



Department / School Name	Chain of Lakes Middle School
Administrator / Department Head	Mr. Cheron Anderson
Cabinet Official / Area Superintendent	Dr. James Larsen 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (On going thru out school year)
Fund Raising Form not completed. Sales Report not completed for Fund Raisers.	Fund Raising policy and procedures will be communicated with teachers and reviewed again when a fund raiser is requested for approval.	Teachers and Bookkeeper, Deb Chaudhry	Fund Raisers are an ongoing event. So policy and procedure will be reminded frequently during the school year.
Assignment and accountability records were not signed by preparer and missing subsidiary receipts were missing explanations and not approved by Principal.	New bookkeeper is now aware of the policy and procedures of these reports.	Bookkeeper, Deb Chaudhry and Principal, Cheron Anderson	Bookkeeper to ensure that records are signed where necessary and that any missing subsidiary receipts have the proper documentation and Principal's signature on an ongoing basis thru out the school year.
			
Signature: Cheron Anderson			



**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Cheney Elementary**

Comments repeated from prior report

Extended day:

- Assignment and accountability records were not completed for extended day subsidiary receipts. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.

Current year comments

General procedures:

- The bank reconciliation for June 2018 showed two checks totaling \$66.00 which were outstanding for more than six months. Outstanding checks over six months should be followed up on to resolve or void.

Cash receipts:

- The following monies collected form did not indicate the respective subsidiary receipt numbers. Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
2272	March 1, 2018	\$185.00

Cash disbursements:

- The requisition and purchase order forms for the following checks were completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
6692	\$2,095.25	September 19, 2017	September 7, 2017
6715	\$131.39	December 14, 2017	November 1, 2017 – December 6, 2017
6731	\$400.00	January 18, 2018	November 1, 2017

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Cheney Elementary (Continued)**

Current year comments (Continued)

Extended day:

- Extended day tuition and the corresponding tuition balance report for August 2017 was not forwarded to the District Office until September 19, 2017. All tuition must be sent to the District Office by the 10<sup>th</sup> of the following month.

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2017-18



CHENEY ELEMENTARY SCHOOL	
Ms. Robin Broner <i>[Signature]</i>	Bookkeeper: Y. Malave <i>[Signature]</i>
Leigh Ann Bradshaw <i>[Signature]</i>	

Exception Noted What is? What should be?	Management Response What needs to be done?	Responsible Person Who needs to do it?	Outcome Timeline When will the action be completed? What is the evidence of completion?
<p>1. Assignment and accountability records were not completed for Ext. Day subsidiary receipts. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature. WP2201 Receipts</p>	<p>All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature</p>	<p>Ext. Day Program Coordinator Sonia Ortiz Principal- Robin Broner</p>	<p>We have implemented school Pay for all payments.</p>
<p>2. The bank reconciliation for June 2018 showed two checks totaling 66.00 which were outstanding for more than six months. Outstanding checks over six months should be followed up on to resolve or void. WP2200 Cash</p>	<p>Outstanding checks over six months should be followed up on to resolve or void.</p>	<p>Yolanda Malave- Secretary Robin Broner- Principal</p>	<p>I will make sure when I complete my bank reconciliation to pay close attention to outstanding checks over 180 days.</p>
<p>3. The following monies collected form did not indicate the</p>			

<p>respective subsidiary receipt numbers. Official receipts numbers, total cash collected and total checks collected and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail WP2201 receipts.</p>	<p>The following monies collected form did not indicate the respective subsidiary receipt numbers. Official receipts numbers, total cash collected and total checks collected and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail WP2201 receipts.</p>	<p>Yolanda Malave- Secretary Principal- Robin Broner</p>	<p>We have implemented School Pay for all payments to keep track of all transactions online.</p>
<p>4. The requisition and purchase order forms for the following checks were completed after the goods or service were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase. WP 2201 Disbursements</p>	<p>A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.</p>	<p>Yolanda Malave- Secretary Robin Broner- Principal</p>	<p>I will make sure the Requisition is approved prior the purchase.</p>
<p>5. Ext. Day tuition and corresponding tuition balance report for August 2017 was not forwarded to the district office till September 2017. All tuition must be sent to the district office by the 10<sup>th</sup> of the following month. WP2201 Extended Day</p>	<p>All tuition must be sent to the district office by the 10<sup>th</sup> of the following month. WP2201 Extended Day</p>	<p>Yolanda Malave- Secretary Robin Broner- Principal</p>	<p>I'll send the check by the 10<sup>th</sup></p>

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Cherokee School**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Chickasaw Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Citrus Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Clay Springs Elementary**

Comments repeated from prior report

General procedures:

- The total balance of the Internal Funds appears excessive as of June 30, 2018, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

Cash receipts:

- The following donation with no specific purpose designated by the donor was posted to the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

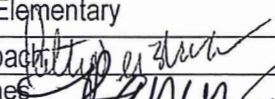
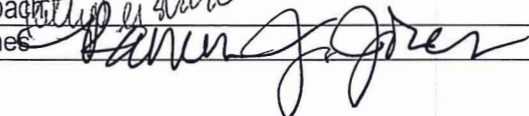
<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
6090	May 22, 2018	\$300.00



AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2017-2018

DEPARTMENT/SCHOOL:  
 ADMINISTRATOR/PRINCIPAL:  
 DEPARTMENT HEAD/AREA SUPERINTENDENT:

Clay Springs Elementary
Patricia Weisbach 
Dr. Rahim Jones 

Exception Noted What is? What should be?	Management Response What needs to be done?	Responsible Person Who needs to do it?	Outcome Timeline When will the action be completed? What is the evidence of completion?
<p>1. The balance of the Internal Funds appears excessive as of June 30, 2018 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.</p>	<p>Money in OCPS investment account. Will be utilized this year. In the future we will not hold investment account.</p>	<p>Patricia Weisbach-principal Angela Naughton-Secretary/Bookkeeper</p>	<p>We will complete now along with internal accounts help. No audit findings.</p>
<p>2. A donation with no specific purpose designated by the donor was the Principal's Discretionary account are those donation that specifically state that they are to be used at the principal's discretion.</p>	<p>We will ask donors to put purpose on their checks before we receive them.</p>	<p>Patricia Weisbach-principal Angela Naughton-Secretary/Bookkeeper</p>	<p>We will complete as donations come in for the 2018-2019 school year. No audit findings.</p>

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**College Park Middle**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Colonial High**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.


<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
13438	January 23, 2018	January 26, 2018

Fundraisers and admission events:

- A request for fund raising activity form was not approved before the start date for the Snap Raise fundraiser. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments.
- Prior approval was not obtained from the District office for the HUDL fundraiser conducted online. Any online fundraiser must be approved in writing by the District office prior to making any commitments.



**Audit Matrix 2017-2018**

Department / School Name	COLONIAL HIGH SCHOOL
Administrator / Department Head	JOSE T MARTINEZ 
Cabinet Official / Area Superintendent	DR HAROLD BORDER

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
1. Monies collected outside the main office not turned in to the school bookkeeper by the following day.	1. When money is collected it must be turned in to the school bookkeeper by the end of the school day or no later than the next day.	1. Sponsor/Teacher/Coach Bookkeeper-Laura Miller/Principal-Jose Martinez	1. Immediately 08/21/2018
B. When money is collected it must be turned in to the school bookkeeper by the end of the school day or no later than the next day.			
2. A request for fundraising was not approved before the start of the fundraiser.  B All fundraisers must have prior approval before the start of any fundraiser.	2. All fundraisers must have prior approval before the start of the fundraiser.	2. Sponsor/Teacher/Coach Bookkeeper-Laura Miller/ Principal-Jose Martinez	3. Immediately 8/21/2018
3. District Office must approve any on line fundraiser.  B. Approval from the District Office must be given prior to any on line fundraiser	3 Get written permission from the District Office for any on line fundraiser.	3 Bookkeeper	3 Prior to any requested on line fundraiser.

Internal Bookkeeper LAURA MILLER 

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Columbia Elementary**

Comments repeated from prior report


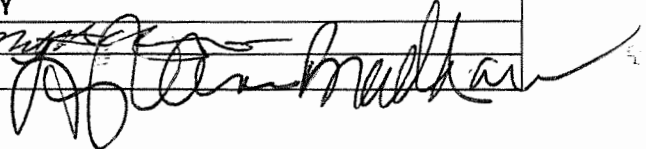
None noted.

Current year comments

General procedures:

- The total balance of the Internal Funds appears excessive as of June 30, 2018, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.



Department / School Name	COLUMBIA ELEMENTARY
Administrator / Department Head	MATTHEW PRITTS 
Cabinet Official / Area Superintendent	Dr. Leigh Ann Bradshaw 

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
The balance of the Internal Funds appears excessive as of June 30, 2018 relative to the school's activity for the year.	Monies should be utilized in the year of receipt to benefit the current student body.	Robyn Pressy/Media; Matt Pritts/Principal; Mary A Mann/Bookkeeper	Internal Funds will be monitored by bookkeeper monthly.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Conway Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Conway Middle**

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Corner Lake Middle**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Digital device collections were not forwarded to the District Office as of June 30, 2018. Any balance in the Digital Device account must be sent to the District Office at the end of the year.



FISCAL PERIOD: 2017-2018

AUDIT RESPONSE MATRIX

DEPARTMENT/SCHOOL:

Corner Lake Middle School

ADMINISTRATOR/PRINCIPAL:

Dr. Karena Chunoo

DEPARTMENT HEAD/AREA SUPERINTENDENT:

Dr. Leigh A. Bradshaw

*[Handwritten signatures]*

Exception Noted	Management Response	Responsible Person	Outcome Timeline
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? What is the evidence of completion?
Digital device collections were not forwarded to the District Office as of June 30th, 2018. Any balance in the Digital Device account must be sent to the District Office at the end of the year.	Checks for the digital device reconciliation must be cut and sent to the district office in a timely manor.	The Bookkeeper needs to insure that this action is completed.	All checks were cut and sent to the district as of August 29th 2018. Purchase orders and copies of checks are maintained/kept by the bookkeeper.

RECEIVED  
AUG 31 2018  
EAST LEARNING COMMUNITY

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**CTE FFA**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following monies collected forms were not signed or dated by the bookkeeper. Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
33	August 23, 2017	\$300.00
34	August 23, 2017	\$300.00

Cash disbursements:

- The requisition and purchase order forms for the following check were completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
515	\$52.50	August 30, 2017 – September 1, 2017	August 29, 2017

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2017-2018

DEPARTMENT/SCHOOL:  
 ADMINISTRATOR/PRINCIPAL:  
 DEPARTMENT HEAD/AREA SUPERINTENDENT:

Career and Technical Education – FFA Internal Account
Danny Garner 
Michael Armbruster 

Exception Noted What is? What should be?	Management Response What needs to be done?	Responsible Person Who needs to do it?	Outcome Timeline When will the action be completed? What is the evidence of completion?
FFA receipt not signed by bookkeeper. Bookkeeper's signature was needed on the receipt.	Bookkeeper's signature will be required on FFA receipts.	Bookkeeper	Receipt was signed by bookkeeper.

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2017-2018

DEPARTMENT/SCHOOL:  
 ADMINISTRATOR/PRINCIPAL:  
 DEPARTMENT HEAD/AREA SUPERINTENDENT:

Career and Technical Education – FFA Internal Account
Danny Garner
Michael Armbruster

Exception Noted What is? What should be?	Management Response What needs to be done?	Responsible Person Who needs to do it?	Outcome Timeline When will the action be completed? What is the evidence of completion?
FFA receipt not signed by bookkeeper. Bookkeeper's signature was needed on the receipt.	Bookkeeper's signature will be required on FFA receipts.	Bookkeeper	Receipt was signed by bookkeeper.
The requisition and purchase order forms for one check were completed after the goods were purchased.	A requisition and purchase order form will be completed and approved by the principal prior to any purchase.	FFA Sponsor	A requisition and purchase order form will be completed and approved prior to any goods being purchased. Documents will be on file.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Cypress Creek High**

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- Prior approval was not obtained from the District office for any of the SNAP fundraisers conducted online. Any online fundraiser must be approved in writing by the District office prior to making any commitments.
  
- Ticket sales reports were not signed by the bookkeeper. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.



Department / School Name	Cypress Creek HS
Administrator / Department Head	Walton McHale
Cabinet Official / Area Superintendent	Harold Border

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Prior approval not obtained by District for Snap online fundraisers.	Obtain District approval for online fundraisers prior to making commitments.	Bookkeeper and departments conducting fundraisers.	Print and attach approvals to reports. Oct, 2018.
Ticket sales reports not signed by bookkeeper.	Bookkeeper must sign all ticket sales reports.	Bookkeeper.	Sign reports upon receipt from departments. Oct, 2018

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Cypress Springs Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Deerwood Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Dillard Street Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- The following check was not supported by a requisition and purchase order form or by a vendor invoice or receipt. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase. Vendor invoices and vendor receipts should be retained in the internal account records for auditing purposes.

<b>Check number</b>	<b>Check date</b>	<b>Check amount</b>
5884	August 30, 2017	\$4,704.00



Department / School Name	Dillard Street Elementary
Administrator / Department Head	Michelle Thomas <i>Michelle Thomas</i>
Cabinet Official / Area Superintendent	Greg Moody

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (08/29/2018)
The following check and supporting documentation could not be located while onsite. The check did clear the bank on August 31, 2017, and was signed by the principal and bookkeeper. All checks and related supporting documentation should be filed and retained with the records for auditing purposes. Check #5884, Check Date August 30, 2017, Vendor 1EZ Uniform Incorporated, Check Amount \$4,740.00.	Copies of the bank statement and cleared check are included in the Internal Accounts Bank Reconciliation for September 2017. I will continue to search for the hard copies.	Margaret Cockrell/Secretary/Bookkeeper	Copies of the bank statement and cleared check are included in the Internal Accounts Bank Reconciliation for September 2017.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Discovery Middle**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Dommerich Elementary**

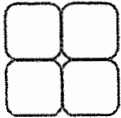
Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The total balance of the Internal Funds appears excessive as of June 30, 2018, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.
- A PROP-2 form was not completed for the purchase of the poster maker. PROP-2 forms must be completed for all capital expenditures of \$1,000 or more.



Department / School Name	Dommerich Elementary
Administrator / Department Head	Karen Verano, Principal
Cabinet Official / Area Superintendent	Dr. Leigh Ann Bradshaw

*Karen Verano*  
*Dr. Leigh Ann Bradshaw*

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Balance of Internal Funds is excessive.	Monies should be utilized in the year of receipt.	Karen Verano, principal	Monies collected in 2018-2019 will be spent in accordance with suggested procedures to benefit the current student body. Results will be evident by the end of 2018-19: June 30, 2019.
A PROP-2 form was not completed for purchase of a Poster Maker.	PROP-2 forms will be completed for all capital expenditures of \$1000 or more.	Pansy Gilbert, sec/bookkeeper or current sec/bookkeeper when purchase is made	PROP-2 forms will be completed by June 30, 2019 for all purchases over \$1000 made in 2018-19.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Dover Shores Elementary**

Comments repeated from prior report

None noted.

Current year comments

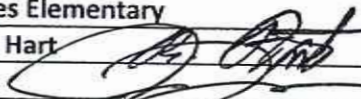

General procedures:

- Journal entry number 100552 for \$110.00 was an improper transfer made from the Fieldtrip - Patrols account to the Donation - other account. All expenditures from the Fieldtrip - Patrols account should be for expenditures related to what the money was raised for.

Cash disbursements:

- Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for Gatorade fundraising sales. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.



Department / School Name	Dover Shores Elementary
Administrator / Department Head	DR. Randall Hart 
Cabinet Official / Area Superintendent	Dr. Larsen 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (10/2018)
Journal Entry Number 100552 for \$110.00 was an improper transfer made from the Fieldtrip –Patrols account to the Donation – other account. All expenditures form the fieldtrip- Patrols account should be for related expenditures that the money was raised for.	Transfers will only be made to the proper accounts.	Paulette Hutchinson Secretary/Bookkeeper	All transfers will be posted to the proper accounts. All accounts will be double checked to making sure all expenditures is what the money was raised for.
Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for Gatorade fundraising sales and music recorder sales. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.	Tax will be paid upon the purchase of any resale items.	Paulette Hutchinson Secretary/Bookkeeper	All sales tax for fundraising items will be paid directly to the vendor. If tax is not paid directly to the vendor, tax will be paid to the Florida Department of Revenue as required.



**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Dr. Phillips Elementary**

Comments repeated from prior report

General procedures:

- The total balance of the Internal Fund appears excessive as of June 30, 2018, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

General procedures:

- The bank reconciliation for June 2018 showed one check totaling \$18.28 which was outstanding for more than six months. Outstanding checks over six months should be followed up on to resolve or void.



FISCAL PERIOD: \_\_\_\_\_

### AUDIT RESPONSE MATRIX

DEPARTMENT/SCHOOL:

Dr. Phillips Elementary

ADMINISTRATOR/PRINCIPAL:

Tiffany Smith

DEPARTMENT HEAD/AREA SUPERINTENDENT:

James Laren

Exception Noted	Management Response	Responsible Person	Outcome Timeline
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? What is the evidence of completion?
<p>We did not spend enough money out of our internal account</p>	<p>Before purchasing items w/ a credit card or P.O. Check to see if we can utilize our funds out of internal first.</p>	<p>The Secretary/ Bookkeeper and Principal.</p>	<p>At the end of the Fiscal year. Our audit for next year will show the completion.</p>

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Dr. Phillips High**

Comments repeated from prior report

Cash receipts:

- The following donations with no specific purpose designated by the donor were posted to the Principal's Discretionary account. Donations with no specific purpose designated by the donor should be deposited into the General account for the benefit of the entire student body. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

<b>Official receipt number</b>	<b>Official receipt amount</b>
20920	\$500.00
21915	\$390.00

Fundraisers and admission events:

- A request for fund raising activity form and a sales report were not completed for the Best Buddies Club pops fundraiser. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A sales report is required for each sales activity conducted and must be signed by the principal.

Current year comments

General procedures:

- Transfer journal entry number 95398 dated July 1, 2017, transferring \$2,442.36 from the Picture Commissions account to the General Activities account was not supported by a fund transfer journal entry proof sheet. A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds. A copy of this report should be retained in the internal accounts file for auditing purposes. The principal was aware of this transfer.

Fundraisers and admission events:

- A ticket sales report was not completed for the Charity Concert and the Fashion Show. In addition, there were no ticket inventory reports for several admission events. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. All tickets must be accounted for on a ticket inventory report.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Dr. Phillips High (Continued)**

Current year comments (Continued)

Fundraisers and admission events (Continued):

- Prior approval was not obtained from the District office for several fundraisers conducted online. Any online fundraiser must be approved in writing by the District office prior to making any commitments.

Cash disbursements:

- Check number 15897 for \$26.91 was an improper expenditure made to the bookkeeper for a reimbursement related to the purchase of a laptop computer sleeve. The School Board prohibits reimbursements to bookkeepers.



Department / School Name	Dr. Phillips High School
Administrator / Department Head	Suzanne Knight <i>Signature: Suzanne Knight</i>
Cabinet Official / Area Superintendent	Dr. Harold Border <i>Signature: Harold Border</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The following donations with no specific purpose designated by the donor were posted to the Principal's Discretionary account. Donations with no specific purpose designated by the donor should be deposited into the General account for the benefit of the entire student body. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.	If a donation is received make sure you have a letter that states what account the money should go into. Make sure it states Principal Discretionary Account if not the money is to go into the General Account.	Raquel Dawsey- Internal Bookkeeper	Already Completed We took the money out of the Principals Discretionary Account and put it in the General Account.



<p>A request for fund raising activity form and a sales report were not completed for the Best Buddies Club pops fund raiser. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A sales report is required for each sales activity conducted and must be signed by the principal.</p>	<p>Ensure that all Fundraisers have all completed the Fundraiser Report.</p>	<p>Raquel Dawsey Internal Bookkeeper</p>	<p>Ensure that all Fundraisers have all completed the Fundraiser Report. If the club does not complete the reports within 10 days of the completed fundraiser they will not be able to do another fundraiser.</p>
<p>Transfer journal entry number 95398 dated July 1, 2017 transferring \$2,442.36 from the Picture Commissions account to the General Activities account was not supported by a fund transfer journal entry proof sheet. A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds. A copy of this report should be retained in the internal accounts file for auditing purposes. The principal was aware of this transfer.</p>	<p>Ensure we have proper documentation for all Journal Entries.</p>	<p>Raquel Dawsey Internal Bookkeeper</p>	<p>Ensure we have proper documentation for all Journal Entries by keeping all signed Journal Entries in one location filed.</p>



<p>A ticket sales report was not completed for the Charity Concert and the Fashion Show. In addition, there were no ticket inventory reports for several admission events. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. All tickets must be accounted for on a ticket inventory report.</p>	<p>Ensure that all Fundraisers have all completed the Fundraiser Report and Ticket Sales Report.</p>	<p>Raquel Dawsey Internal Bookkeeper</p>	<p>Ensure that all Fundraisers have all completed the Ticket Sales Report. If the club does not complete the reports within 10 days of the completed fundraiser they will not be able to do another fundraiser.</p>
<p>Prior approval was not obtained by the District office for several fund raisers conducted online. Any online fund raiser must be approved in writing by the District office prior to making any commitments.</p>	<p>Ensure that all on-line Fundraisers are approved by the District Office.</p>	<p>Raquel Dawsey Internal Bookkeeper</p>	<p>Ensure that all on-line Fundraisers are approved by the District Office. If an online Fundraiser is done without District Office approval principal will be aware and it will be documented. No other Fundraisers would be allowed.</p>



<p>Check number 15897 for \$26.91 was an improper expenditure made to the bookkeeper for a reimbursement related to the purchase of a laptop computer sleeve. The School Board prohibits reimbursements to bookkeepers</p>	<p>No reimbursements will be made to the bookkeeper.</p>	<p>Raquel Dawsey Internal Bookkeeper</p>	<p>No reimbursements will be made to the bookkeeper under no circumstances.</p>
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**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Dream Lake Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Durrance Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- An assignment and accountability record was not signed by the preparer. All assignment and accountability records should be signed by the person responsible for maintaining the records.

Cash disbursements:

- Sales tax totaling \$10.45 was reimbursed on exempt purchases. Purchases made by a school with ownership and title remaining with the school are exempt from sales tax.

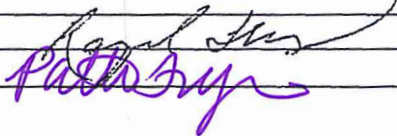
Extended day:

- The extended day program had large balances owed from students at year-end. Such excessive accounts receivable could adversely affect the operation of the school's extended day program.

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2017-18

DEPARTMENT/SCHOOL:  
 ADMINISTRATOR/PRINCIPAL:  
 DEPARTMENT HEAD/AREA SUPERINTENDENT:

Durrance Elementary	
Raquel Flores	
Dr. Patricia Fritzler	

Exception Noted What is? What should be?	Management Response What needs to be done?	Responsible Person Who needs to do it?	Outcome Timeline When will the action be completed? What is the evidence of completion?
1. An assignment and accountability record was not signed by the preparer.	All assignment and accountability records should be signed by the person responsible for maintaining the records.	Bookkeeper	Bookkeeper will sign all assignment and accountability records.
2. Sales tax totaling \$10.45 was reimbursed on exempt purchases.	Purchases made by a school with ownership and title remaining with the school are exempt from sales tax.	Bookkeeper	Sales tax will not be reimbursed on exempt purchases.
3. The extended day program had large balances owed from students at year-end.	Such excessive accounts receivable could adversely affect the operation of the school's extended day program.	Extended Day Coordinator	The extended day program will not have large balances from students at year-end.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Eagle Creek Elementary**

Comments repeated from prior report

Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
1272	\$1,750.00	August 18, 2017	August 3, 2017

Current year comments

None noted.



17/18 year

Department / School Name	Eagle Creek Elementary
Administrator / Department Head	Mr. Rob McCloe / <i>[Signature]</i>
Cabinet Official / Area Superintendent	Dr. Patricia Fritzler / <i>[Signature]</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? 2018-2019 school year
A Teacher is to ask for a request form when something is needed to be purchased by check. A request to purchase services or items is to be approved by the Principal before purchase is made.	Before a purchase is made for a Field Trip or any services or item, a request needs to be filled out for the Principal to approve.	The Teacher overseeing the Field Trip should request the requisition form from the bookkeeper to purchase services for FT which would in turn get approved by Principal before the purchase is made.	In the 18-19 school year....Teachers will work closer with Field Trip coordinator and Bookkeeper to request a requisition to get services and dates for a Field Trip approved by the Principal before moving forward with purchase and details of the FT. All this should be done and approved by the Principal before any purchases are made.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Eagles Nest Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**East Lake Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**East River High**

Comments repeated from prior report

Cash disbursements:

- The School Board Procurement Services Policy was not followed for the purchase of dance team uniforms. Contractual services of \$5,001 to \$49,999 should be competitively quoted or facilitated through Procurement Services. Contractual expenditures of \$50,000 or more should be competitively bid.

Current year comments

General procedures:

- Cash receipts totaling more than \$59,000 from various clubs and athletic teams were deposited directly with an outside foundation and were not deposited in the internal accounts. The foundation charges a quarterly 2.5% administrative fee on total deposits and an additional 3.5% fee to process credit card donations, while the internal accounts does not charge any administrative fees. Total fees incurred on these deposits were \$993.80 for the year ended June 30, 2018. In addition, the deposits held with the foundation are maintained at a local credit union, which is not a Qualified Public Depository as defined in Florida Statute, Chapter 280. The Florida Department of Education and School Board Policy DIB require internal funds to be in qualified public depositories, approved by the school board, and required to furnish the same type of security for deposits as is required for other school boards.

School Board Policy DIB states that all funds collected in connection with a school sponsored or related activities involving school property or students shall be included in and become a part of the internal funds of the school. Financial transactions of all school organizations shall be accounted for in school internal funds. In addition, this policy states that organizations which operate under the auspices and in the name of an Orange County public school as a booster club shall deposit all funds collected or earned in the school's internal account. These funds shall be controlled and accounted for in the same manner as other internal funds. Because these funds are handled outside the controls and procedures established for internal accounts by the District, it is not possible to determine whether all collections and disbursements are being accounted for or whether they are being used appropriately.

Any accounts held with an outside foundation should be closed and funds transferred to the internal accounts fund in accordance with School Board Policy DIB. We also recommend that procedures be developed to ensure all future receipts and expenditures related to these activities be accounted for in the school's internal accounts.



**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**East River High (Continued)**

Current year comments (Continued)

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collections. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
12561	October 5, 2017 – October 7, 2017	October 23, 2017
13407	April 12, 2018	April 19, 2018
13637	May 23, 2018 – May 30, 2018	June 12, 2018

- The following bank deposits were not deposited timely in the drop safe. School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
12389-12397	October 3, 2017	\$2,580.00
13017	February 5, 2018	\$350.00
13529-13530	May 15, 2018	\$320.00

- A donation totaling \$372 was received with instructions to divide the funds equally between the Boys & Girls Golf Team accounts but the entire amount was recorded in the Boys Golf account and it could not be determined if funds were subsequently transferred to the Girls Golf account to comply with the donor's instructions. The Internal Accounts Handbook states that donations collected for specific activities, classes, clubs or organizations must be recorded in the account specified by the donor.

Fundraisers and admission events:

- A request for fund raising activity form was not completed for the girls soccer apparel fund raising activity. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. In addition, a sales report was not completed for this fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**East River High (Continued)**

**Current year comments** (Continued)

Fundraisers and admission events (Continued):

- The sales report for the Latinos in Action chocolate candy sale disclosed that 120 units of candy, or \$120 in collections, were not accounted for with an explanation documenting the disposition of the missing inventory or funds. The Internal Accounts Handbook requires documentation for any non-sale items, such as items damaged, given away, stolen, loss of profit or loss in sales potential.
- The Yearbook account had more than \$10,000 in sales receipts, but an annual sales report was not prepared to provide accountability. The Internal Accounts Handbook states that sales reports are required for the yearbook sales activity.
- Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the girls soccer apparel fundraiser or the senior class candy sale. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.
- Funds totaling \$200.66 were disbursed from the boys basketball concession sales to pay for expenses and were not deposited in the internal accounts. All funds collected should be deposited in the internal accounts intact. The Internal Accounts Handbook states all funds disbursed by the school must be paid by pre-numbered school check and that cash payments are prohibited.
- A ticket sales report and ticket inventory report were not completed for the athletic passes. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. All tickets must be accounted for on a ticket inventory report.
- The unsold athletic green \$5 tickets with a total resale value of \$1,980 were not retained for ticket inventory accountability. All unsold tickets must be turned in to the bookkeeper to be filed with records.
- Homecoming Tickets were not pre-priced, as required. The Internal Accounts Handbook requires all tickets for admission events to be pre-numbered and pre-priced.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**East River High (Continued)**

Current year comments (Continued)

Fundraisers and admission events (Continued):

- The ticket inventory for Prom tickets showed 450 tickets were available for sale. The ticket sales reports showed 397 tickets were sold and 41 tickets were given to underprivileged students, but the school was unable to locate 12 unsold tickets with a potential resale value of \$870. All tickets must be accounted for on a ticket inventory report. An explanation should be noted on the ticket sales report for any unaccounted tickets.
- A ticket inventory report was not completed for performing arts tickets. In addition, a ticket sales report was not completed for the spring play. Also, the school hosted a District Thespian Showcase and a Winter Improv Show with \$5 admission, but no deposits were noted in the internal accounts related to these events. Initially, the school stated that the deposits were made with the Foundation for OCPS. After a review of records maintained by the Foundation for OCPS, the deposits for this event could not be traced. Upon further inquiry, a parent stated that the Thespian Showcase was a free event and that only donations were collected for the Winter Improv Show. The Internal Accounts Handbook and sound business practices require schools to maintain accurate ticket inventory reports, complete ticket sales reports and retain unsold tickets for all admission events.

Cash disbursements:

- The requisition and purchase order forms for the following checks were completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
11074	\$242.49	September 18, 2017	September 12, 2017
11105	\$6,558.70	August 16, 2017	July 25, 2017
11320 and 11321	\$19.80	December 4, 2017	November 6, 2017
11425	\$110.13	January 16, 2018	January 12, 2018 – January 13, 2018
11491	\$11,784.00	February 1, 2018	January 31, 2018

- State sales tax totaling \$3.34 was paid on an exempt item and the school did not receive a credit from the vendor. The Purchasing Card Manual states the cardholder should inform the vendor in advance that the transaction is tax exempt and must review receipts to ensure sales tax is not charged.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

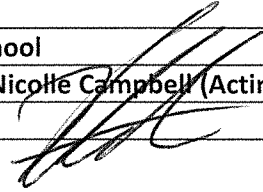
**East River High (Continued)**

Current year comments (Continued)

Cash disbursements (Continued):

- The school split a purchasing card transaction totaling \$1,344 in February 2018 to circumvent purchasing card transaction limits. The Purchasing Card Manual states that payment for purchases shall not be split as an attempt to circumvent the single purchase limit.
  
- A SAM's Club membership fee totaling \$45 and a breakfast meeting totaling \$25 were paid with the purchasing card. The Purchasing Card Manual states that food and memberships are not authorized expenditures from the purchasing card. These types of purchases can be bought with the activity card.



Department / School Name	East River High School
Administrator / Department Head	Dale Valente and Nicolle Campbell (Acting as of October)
Cabinet Official / Area Superintendent	Dr. Harold Border 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
<u>Resale/Fundraising Activities</u> Request for Fundraiser Approval form nor a Sales Report was completed for Fundraiser	Conduct Mid-year IA training class for all teachers/ sponsors to explain proper IA protocols.	Brandon Bockman (External Bookkeeper) & Nicolle Campbell (Acting Principal)	Correction of finding should occur by Fiscal Year End (06/2019). The Bookkeeper and Principal will conduct a training and have a sign in sheet to verify attendance.
<u>School Funds Deposited with Outside Organization (Foundation)</u> Receipts were not recorded in the School Internal Accounts but instead were deposited with the Foundation for OCPS, Inc.	This response will be postponed as we are working with the district on this finding.	District and Nicolle Campbell (Acting Principal) and Brandon Bockman (Bookkeeper)	Expected Outcome will be postponed until further direction is given.
<u>Delayed Deposit to the Bookkeeper</u> Monies collected were not forwarded to the Bookkeeper by the next business day.	Conduct Mid-year IA training class for all teachers/ sponsors to explain proper IA protocols.	Brandon Bockman (External Bookkeeper) & Nicolle Campbell (Acting Principal)	Correction of finding should occur by Fiscal Year End (06/2019). The Bookkeeper and Principal will conduct a training and have a sign in sheet to verify attendance.
<u>Delayed Deposits to the School Safe</u> Deposits were not deposited in the School Safe in a timely manner.	Hire "Internal Bookkeeper" to take over IA responsibilities. Bookkeeper notified of protocols.	Brandon Bockman (External Bookkeeper) & Nicolle Campbell (Acting Principal)	Correction of finding should occur by Fiscal Year End (06/2019). Verified by two employed bookkeepers to ensure proper segregation of duties.



<p><u>Funds Not Deposited in the Proper Account</u> A donation received with instructions to divide the funds equally between two accounts was fully recorded in only one account.</p>	<p>Preform a fund transfer to split the donation between the two designated accounts.</p>	<p>Brandon Bockman (External Bookkeeper)</p>	<p>Correction of finding should occur immediately. JE for fund transfer will serve as verification.</p>
<p><u>Purchase Approval</u> Expenditures occurred without the Principal's prior written approval.</p>	<p>Conduct Mid-year IA training class for all teachers/ sponsors to explain proper IA protocols. Occurred prior to NC as Acting Principal.</p>	<p>Brandon Bockman (External Bookkeeper) &amp; Nicolle Campbell (Acting Principal)</p>	<p>Correction of finding should occur by Fiscal Year End (06/2019). The Bookkeeper and Principal will conduct a training and have a sign in sheet to verify attendance.</p>
<p><u>Quotes Not Obtained</u> Quotes were not obtained for an expenditure.</p>	<p>Conduct Mid-year IA training class for all teachers/ sponsors to explain proper IA protocols.</p>	<p>Brandon Bockman (External Bookkeeper) &amp; Nicolle Campbell (Acting Principal)</p>	<p>Correction of finding should occur by Fiscal Year End (06/2019). The Bookkeeper and Principal will conduct a training and have a sign in sheet to verify attendance.</p>
<p><u>Resale/Fundraising Activities</u> Documentation is needed for any non-sale or loss in sales potential; Sales reports are required for yearbook sales; Remitting sales tax is required for most activities; All funds must be disbursed by the school must by pre-numbered school check</p>	<p>Conduct Mid-year IA training class for all teachers/ sponsors to explain proper IA protocols.</p>	<p>Brandon Bockman (External Bookkeeper) &amp; Nicolle Campbell (Acting Principal)</p>	<p>Correction of finding should occur by Fiscal Year End (06/2019). The Bookkeeper and Principal will conduct a training and have a sign in sheet to verify attendance.</p>
<p><u>Admission Events</u> Schools should maintain accurate ticket inventory reports, complete ticket sales reports and retain unsold tickets for all admission events.</p>	<p>Conduct Mid-year IA training class for all teachers/ sponsors to explain proper IA protocols.</p>	<p>Brandon Bockman (External Bookkeeper) &amp; Nicolle Campbell (Acting Principal)</p>	<p>Correction of finding should occur by Fiscal Year End (06/2019). The Bookkeeper and Principal will conduct a training and have a sign in sheet to verify attendance.</p>



<u>Purchasing Card</u> The school should follow the established procedures relating to sales tax, purchasing card limits and authorized purchases.	Attend additional external bookkeeping training.	Brandon Bockman (External Bookkeeper)	Correction of finding should occur by Fiscal Year End (06/2019). Attended training sign-in sheet will verify attendance.
<u>General Recommendation</u> Thorough review of the school's internal accounts processes with the goal of bringing the school's practices into compliance with School Board Policy DIB and the Internal Accounts Handbook.	Review of the school's internal accounts processes with district support to bring practices into compliance with School Board Policy DIB and the Internal Accounts Handbook.	Brandon Bockman (External Bookkeeper) & Nicolle Campbell (Acting Principal) and district support	Correction of finding should occur following direction and support of our work with the district.

\*Nicolle Campbell was present for the audit findings. Findings occurred prior to Acting Principal position.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Eccleston Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Edgewater High**

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- Prior approval was not obtained from the District office for any of the SNAP fundraisers conducted online. Any online fundraiser must be approved in writing by the District office prior to making any commitments.
  
- A ticket sales report that corresponds with official receipt number 8193 did not indicate the official receipt numbers. In addition, the ticket sales report was not signed by the bookkeeper. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.

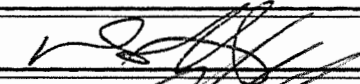

Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
10668	\$600.92	January 9, 2018	November 14, 2017

AUDIT RESPONSE MATRIX

FISCAL PERIOD 2017-18

DEPARTMENT/SCHOOL <u>Edgewater High School</u>
ADMINISTRATOR/PRINCIPAL <u>Dr. Mark Shanoff</u> 
AREA SUPERVISOR/ASSOC. SUPT. <u>Dr. Harold Border</u> 

Exception Noted	Management Response	Responsible Person	Outcome Timeline
What Is? What ought to be?	What needs to be done?	Who needs to do it?	When will action be completed? What evidence of completion?
<p>1. Prior approval was not obtained by the District office for any of the SNAP fund raisers conducted online. Any online fund raiser must be approved in writing by the District office prior to making any commitments</p> <p>2. A Ticket sales report that corresponds with official receipt number 8193 did not indicate the official receipt numbers. In addition,</p>	<p>Approval needs to be secured from Internal Accounts (IA) prior to each SNAP Fundraiser.</p> <p>Ticket sales reports must be submitted in a timely manner and must match receipt numbers. Bookkeeper must sign reports when submitted. Inaccuracies must be reconciled before signing off on ticket sales reports.</p>	<p>Bookkeeper</p> <p>Bookkeeper Drama Director Athletic Director</p>	<p>Ongoing-confirmation of approval via e-mail from IA office.</p> <p>Ongoing-ticket sales reports must be signed by bookkeeper and reconciled for any disparities in receipting.</p>

<p>the ticket sales report was not signed by the bookkeeper. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.</p> <p>3. The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase. Check number</p>	<p>All purchase order forms and requests must be filled out prior to checks being issued by bookkeeper.</p>	<p>Bookkeeper Teachers/Coaches Club Sponsors</p>	<p>Ongoing-the sequence of PO requests, approvals and checks must be in order.</p>
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<p>Check amount Date of approval Date of purchase 10668 \$600.92 January 9, 2018 November 14, 2017</p>			
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**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Endeavor Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Engelwood Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Evans High**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Forsyth Woods Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Frangus Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Freedom High**

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- A request for fund raising activity form was not approved for the Baseball discount cards fundraiser prior to the sale. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments.



Department / School Name	FREEDOM HIGH SCHOOL
Administrator / Department Head	CHERYL NEELY MIR
Cabinet Official / Area Superintendent	HAROLD BORDER

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Request for Fund Raising Activity was not approved prior to the sale.	All Fund Raising Requests will be approved before any fund raising activity begins.	Any and all Faculty, Staff or Coach wanting to hold a fund raising activity.	2018-2019 all Fund Raisers will Must be approved before activity takes place. Staff and Coaches will be instructed annually during Pre-Planning and Coaches meetings.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Freedom Middle**

Comments repeated from prior report

Fundraisers and admission events:

- A ticket sales report was not completed for the eighth grade dance. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.
  
- There was no ticket inventory report for any admission event. All tickets must be accounted for on a ticket inventory report.
  
- Sales reports were not completed for the Orchestra cookie dough fundraiser and school-wide shirt fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.

Current year comments

None noted.



Department / School Name	Freedom Middle School
Administrator / Department Head	Cheri Godek <i>Cheri Godek</i>
Cabinet Official / Area Superintendent	<i>[Signature]</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
A ticket sales report was not completed for 8 <sup>th</sup> grade dance.	Report needs to be completed.	Event Sponsor	I will speak to the event sponsor before any ticket sales take place to instruct them to do the required paperwork. Date TBD as needed
There were no ticket inventory reports for admission events.	All tickets must be accounted for on a ticket inventory report.	Event Sponsor / Athletic Director	I spoke to the athletic director and she stated that she definitely filled out the ticket inventory report last year. She saved a copy and gave it to me (attached). Going forward, this will be included in the audit files. Done on 10/2/18 In addition I will meet with event sponsors (example 8 <sup>th</sup> grade dance) to instruct them to fill out the ticket inventory report. Date TBD as needed
Sales reports were not completed for the Orchestra fundraiser and school-wide t-shirt fundraiser.	A sales report is required for each sales activity.	Event Sponsor	The print out of the sales report was accepted for the orchestra fundraiser rather than using the OCPS sales report form. I will advise sponsors that the OCPS sales report form needs to be filled out going forward. Date TBD as needed

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Gateway School**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**GED Testing**

Comments repeated from prior report

General procedures:

- GED Testing collections were not forwarded to the District Office as of June 30, 2018. Any balance in the GED Testing and Para Pro accounts must be sent to the District Office at the end of the year.

Current year comments

None noted.

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2017-2018

DEPARTMENT/SCHOOL:  
 ADMINISTRATOR/PRINCIPAL:  
 DEPARTMENT HEAD/AREA SUPERINTENDENT:

Career and Technical Education GED Testing
Teriann Wright <i>Teriann Wright</i>
Michael Armbruster <i>[Signature]</i>

Exception Noted What is? What should be?	Management Response What needs to be done?	Responsible Person Who needs to do it?	Outcome Timeline When will the action be completed? What is the evidence of completion?
1. GED Testing collections were not forwarded to the District Office as of June 30, 2018. Any balance in the GED Testing and (Para Pro) accounts must be sent to the District Office at the end of the year.	Bookkeeper must forward any balance in the Para Pro account to the District Office at the end of the fiscal year.	Rosa Grant	The bookkeeper will forward the balance in the Para Pro account to the District Office in October 2018.



**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Glenridge Middle**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

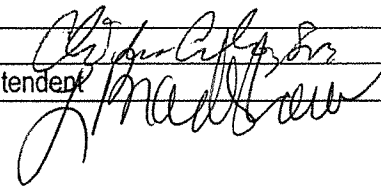
- Lost textbook collections were not forwarded to the District Office as of June 30, 2018. Any balance in the Lost Textbooks account must be sent to the District Office at the end of the year for schools with textbooks purchased by the District.

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2017-2018

DEPARTMENT/SCHOOL:  
 ADMINISTRATOR/PRINCIPAL:  
 DEPARTMENT HEAD/AREA SUPERINTENDENT:

Glenridge Middle School
Dr. Christopher Camacho, Principal
Leigh A. Bradshaw, East – Area Superintendent



Exception Noted What is? What should be?	Management Response What needs to be done?	Responsible Person Who needs to do it?	Outcome Timeline When will the action be completed? What is the evidence of completion?
<p>Lost Textbook Collections were not forwarded to the District Office as of June 30, 2018.</p> <p>The School doesn't have a Bookkeeper at the end of the June 30, 2018.</p>	<p>Create a check.</p>	<p>The New Bookkeeper and the Principal.</p>	<p>The action was completed 11/05/2018. Enclosed the evidence of the check #1486 - \$92.00.</p>

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Gotha Middle**

Comments repeated from prior report

Cash receipts:

- The subsidiary receipts were not kept in sequential order. Subsidiary receipts should be kept in sequential order to provide an appropriate audit trail and inventoried at year-end.

Current year comments

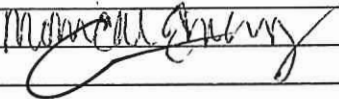
Fundraisers and admission events:

- The request for fund raising activity form was not completed for the Pearl Girl candy grams fund raising activity. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. In addition, a sales report was not completed for the Pearl Girl candy grams fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.
- A ticket sales report and ticket inventory report were not completed for several athletic events. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. All tickets must be accounted for on a ticket inventory report.

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2017-2018

DEPARTMENT/SCHOOL:  
 ADMINISTRATOR/PRINCIPAL:  
 DEPARTMENT HEAD/AREA SUPERINTENDENT:

Gotha Middle School
Mrs. Monica Emery- 
Mr. Gregory Moody-

Exception Noted	Management Response	Responsible Person	Outcome Timeline
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? What is the evidence of completion?
<p><b>Cash receipts:</b></p> <p>1. The subsidiary receipts were not kept in sequential order to provide an appropriate audit trail and inventoried at year-end.</p> <p><b>Current Year:</b>  <b>Fundraises and admission events:</b></p> <p>2. Request for fund raising activity forms were not completed for Pearl Girl candy grams fund raising activity.</p>	<p>1. Subsidiary receipts should be kept in sequential order to provide audit trail and inventoried at year-end.</p> <p>2.A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. In addition, a sales report was not completed for the Pearl Girl candy grams fund raiser. A sales report is required for each sales activity conducted and must be signed by the principal.</p>	<p>1.Principal/Bookkeeper</p> <p>2.Principal /Bookkeeper</p>	<p>1. Yearly/ monitored by Principal/ Bookkeeper.</p> <p>2. Monitored by Principal/ Bookkeeper.</p>

<p><b>3. A ticket sales report and ticket Inventory report were not completed for several athletic events.</b></p>	<p><b>1.</b></p> <p><b>3. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission.</b></p>	<p><b>3.Principal /Athletic Director/Bookkeeper</b></p>	<p><b>3.Principal /Athletic Director/Bookkeeper</b></p>
			<p><b>1.</b></p>

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Hiawassee Elementary**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The annual end of year transfers for the school year ending in 2017 were not completed until August 2017. The District requires that annual end of year transfers should be completed by the end of the school year. No end of year transfers were completed for the school year ending in 2018.

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
632	October 27, 2017	November 1, 2018



Department / School Name	Hiwassee Elementary
Administrator / Department Head	<i>Sharon Jenkins</i>
Cabinet Official / Area Superintendent	

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
General Procedures: The annual end of year transfers for the school year ending in 2017 were not completed until August 2017. No end of year transfers were completed for the school year ending in 2018.	The District requires that annual end of year transfers should be completed by the end of the school year.	Domaly Rios- School Secretary/Bookkeeper	Prior Bookkeeper completed the end of year transfer in 08/2017 when she came back from FMLA approved leave. There was no end of year transfer for the 2018 school year.
Cash Receipts: Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. Official Receipt # - 632, Date of collection - 10/27/17 Date deposited with bkpr - 11/01/18	All external collections should be turned in to the bookkeeper by the following day, regardless of amount.	Domaly Rios- School Secretary/Bookkeeper	Prior Bookkeeper completed the deposit on 11/2018

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Hidden Oaks Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Hillcrest Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Hospital Homebound**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Howard Middle**

Comments repeated from prior report

Fundraisers and admission events:

- A ticket inventory report was not properly completed for the year. In addition, a ticket sales report was not properly completed for the Fall Production. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. In addition, all tickets must be accounted for on a ticket inventory report.

Current year comments

General procedures:

- The total balance of the Internal Funds appears excessive as of June 30, 2018, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Cash receipts:

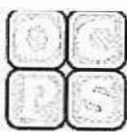
- The following donations with no specific purpose or designation were posted to the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
3029	July 24, 2017	\$1,176.00
3355	March 12, 2018	\$130.40

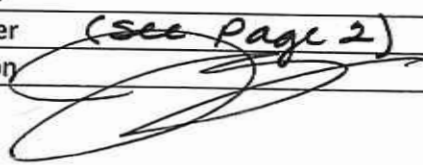
Cash disbursements:

- The requisition and purchase order forms for the following checks were approved after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

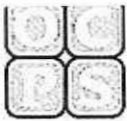
<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
7095	\$10,850.40	October 19, 2017	October 16, 2017
7101	\$9,568.20	October 24, 2017	October 16, 2017
7149	\$3,162.50	November 27, 2017	November 17, 2017
7244	\$2,000.00	February 9, 2018	December 8, 2017



10/1/2018

Department / School Name	Howard Middle
Administrator / Department Head	Kimberly Beckler <i>(see page 2)</i>
Cabinet Official / Area Superintendent	Dr. James Larson 

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (10/2018)
Ticket inventory was not properly completed for the year. Also, the ticket sales report was not properly completed.	An inventory of all tickets must be maintained and reported on a ticket inventory report. A ticket sales report must be completed for each admission event. Information shall include number and color sequence and price for all tickets sold. Official receipt number shall be included in the report. Report must be signed by ticket manager and bookkeeper.	Ticket manager along with bookkeeper	The bookkeeper will closely monitor all ticket reporting from all admission events. Bookkeeper will be responsible for the beginning and ending ticket inventory report.
The balance of the Internal Funds appears excessive as of June 30, 2018.	Monies should be utilized in the year of receipt to benefit the current student body.	Bookkeeper, Fund Managers and Principal	The bookkeeper will submit monthly reports (SFO generated) to all fund managers and the principal and will monitor fund balances to ensure monies are not kept past the year they were collected.



10/1/2018

Donations with no specific purpose or design were deposited into the Principal's Discretionary account.	Only donations to be posted to the Principal's Discretionary account are those specifically earmarked to be used at the principal's discretion.	Bookkeeper	All donations with no specific purpose or designation shall be posted to the General funds internal account.
Requisition and purchase order forms for several checks were approved after goods or services were purchased.	Requisition and purchase order forms must be completed each time a purchase is requested and be approved by the principal prior to purchase.	Bookkeeper	Bookkeeper will diligently review all requests for proper and timely execution by the principal. No invoice will be paid if dated prior to principal's approval.

*B Beck*  
*Cheryl Liguori*

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Hungerford Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Hunter's Creek Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Hunter's Creek Middle**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The laptop sleeves fundraiser was conducted and did not advertise proceeds were to benefit the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those proceeds that specifically state that they are to be used at the principal's discretion.

Official receipt number	Official receipt date	Official receipt amount
3572	August 7, 2017	\$1,181.05

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collections. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

Official receipt number	Date of collection	Date deposited with bookkeeper
4180	April 12, 2018	April 16, 2018
4192	April 17, 2018	April 20, 2018

Fundraisers and admission events:

- A ticket sales report was not completed for the Junior Thespians Stage Show admission event. In addition, ticket sales reports did not indicate the official receipt numbers. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.





Department / School Name	Hunter's Creek Middle School
Administrator / Department Head	Joumana Moukaddam <i>Joumana Moukaddam</i>
Cabinet Official / Area Superintendent	John Wright <i>John Wright</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The following laptop sleeves fundraiser was conducted and did not advertise proceeds were to benefit the Principal's Discretionary account.	The only receipts to be recorded in the Principal's Discretionary account are those proceeds that specifically state that they are to be used at the principal's discretion.	Michelle Pacheco Bookkeeper <i>Joumana Moukaddam Principal</i>	Will be completed on future events. 10/2018 Post flyers up stating the funds will be used at the Principal's Discretionary.
Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collections. 4180 and 4192	All external collections should be turned in to the bookkeeper by the following day, regardless of amount.	Michelle Pacheco Bookkeeper <i>Joumana Moukaddam Principal</i>	Spoke to teachers on 10/11/18 and reminded them of county policy. Reminded them of the account procedures that were emailed through google docs for them to review. They will make sure to turn it in timely. 10/2018
A ticket sales report was not completed for the Junior Thespians Stage Show admission event.	A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.	Michelle Pacheco Bookkeeper <i>Joumana Moukaddam Principal</i>	Made the teacher aware on 10/11/18 that we need to do both the fundraiser sales report and ticket sales report. We went ahead and created the correct paperwork needed. 10/2018

RECEIVED

OCT 29 2018

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Independence Elementary**

Comments repeated from prior report

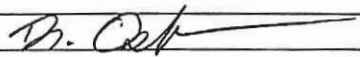

General procedures:

- The total balance of the Internal Funds appears excessive as of June 30, 2018, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

None noted.



Department / School Name	Independence Elementary
Administrator / Department Head	Dr. Angela Murphy-Osborne 
Cabinet Official / Area Superintendent	Greg Moody 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The balance of the internal funds appears excessive as of June 30, 2018. Monies should be utilized in the year of receipt to benefit the current student body.	Monies will be used in the year of receipt.	Dr. Angela Murphy-Osborne	Monies will be utilized by end of school year 6/2018.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Innovation Middle**

Comments repeated from prior report

This is the first year of operations.

Current year comments

Cash receipts:

- Fall picture commissions of \$1,000.00 were deposited into the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
624	\$20,171.38	March 30, 2018	March 29, 2018



Department / School Name	Bookkeeper/Innovation Middle School
Administrator / Department Head	Dr. Hector F. Maestre III/Principal <i>Hector Maestre</i>
Cabinet Official / Area Superintendent	Dr. Patricia Fritzler <i>P. Fritzler</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Fall picture commissions of \$1,000.00 were deposited into the principal's discretionary account. The only receipts to be recorded into the principal's discretionary account are those donations that specifically state that they are to be used at the principal's discretion.	Internal accounts should be contacted when monies are received if unsure as to where the funds should be deposited. Principal's discretion does not mean principals discretionary account.	Dawn Dowd/Bookkeeper	9/28/2018
The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to purchase and must be approved by the principal prior to the purchase's Ck# 624 , check amount\$20,171.38 , date of approval March 30 2018 , Date of purchase March 29 <sup>th</sup> 2018	Make sure dates are correct on the purchase order and is signed prior to sending the check even if it is a known event.	Dawn Dowd/Bookkeeper	9/28/2018

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Ivey Lane Elementary**

Comments repeated from prior report

None noted.

Current year comments

Fundraising and admission events:

- Request for fund raising activity forms were not completed properly for any fund raising activity. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. In addition, a sales report was not completed for a candy sale and was not signed by the principal. A sales report is required for each sales activity conducted and must be signed by the principal.



Department / School Name	Ivey Lane Elementary
Administrator / Department Head	Samuel Danner <i>SD</i>
Cabinet Official / Area Superintendent	Tashanda Brown-Cannon <i>Tashanda Brown-Cannon</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Request for fund raising activity forms were not completed properly for any fund raising activity. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. In addition, a sales report was not signed by principal. A sales report is required for each sales activity conducted and must be signed by the principal.	Provide a fund raising activity form to staff conducting the fund raiser and approved by principal prior to making a commitment. A sales report needs to be completed for each sales activity that is conducted and signed by the principal.	Bookkeeper , Staff member, and Principal	Bookkeeper provide forms, Staff conducting the sales activity complete forms. Principal signs forms prior to commitment. Action will be completed before sales activity.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Jackson Middle**

Comments repeated from prior report

Cash disbursements:

- Check number 6119 for \$55.84 was an improper expenditure made to the bookkeeper for water reimbursement. The School Board prohibits reimbursements to bookkeepers.

Current year comments

None noted.





Department / School Name	JACKSON MIDDLE SCHOOL
Administrator / Department Head	Betzabeth Reussow <i>Betzabeth Reussow</i>
Cabinet Official / Area Superintendent	Dr. Patricia Fritzler <i>Patricia Fritzler</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Check number 6119 for \$55.84 were improper expenditures made for water reimbursement. The School Board prohibits reimbursements to Bookkeepers.	The purchase was approved by Principal and needed before any other staff could pick up. Better planning in the future will prevent.	Bookkeeper	Immediately

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**John Young Elementary**

Comments repeated from prior report

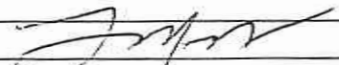

None noted.

Current year comments

General procedures:

- The total balance of the Internal Funds appears excessive as of June 30, 2018, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.



Department / School Name	John Young Elementary
Administrator / Department Head	Lino Rodriguez, Principal 
Cabinet Official / Area Superintendent	James Larsen, Southwest Learning Community Superintendent 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The balance of the internal funds appears excessive as of June 30, 2018 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body. WP200	Need to spend funds for general population to bring balance down to \$10,000.	Lino Rodriguez, Principal	Action will be completed during this 2018-19 school year.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Jones High**

Comments repeated from prior report

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collections. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

Official receipt number	Date of collection	Date deposited with bookkeeper
3505	August 29, 2017	August 31, 2017
3544	September 19, 2017	September 21, 2017

Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
8645	\$460.92	November 1, 2017	October 31, 2017

- Use tax on the cost of items held for resale was not remitted to the Department of Revenue for the several fund raising activities. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.

General procedures:

- It appears that change funds were not returned for the following change funds. We were unable to verify if change funds were returned since change funds were not reported separately on the source documentation and there were no cash overages reported on the ticket sales reports. According to the Internal Account Handbook, change funds must be closed annually prior to June 30<sup>th</sup> and all change funds returned and deposited.

Account	Change fund issued	Change fund returned	Variance
Athletics	\$4,500.00	\$1,515.00	(\$2,985.00)
Band	\$50.00	\$0	(\$50.00)

- A PROP-2 form was not completed for the purchase of the end zone camera. PROP-2 forms must be completed for all capital expenditures of \$1,000 or more.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Jones High (Continued)**

Comments repeated from prior report (Continued)

Fundraisers and admission events:

- Several ticket sales reports and ticket inventory reports were not completed properly for multiple athletic and special events. There were mathematical errors noted on the calculation of ticket sales and the ticket color was not always noted on the sales reports so the ticket series could not be traced from the ticket sales report to the ticket inventory report. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.

Current year comments

Cash receipts:

- The following bank deposit was not deposited timely in the drop safe. School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>	<b>Deposit date</b>
3557 – 3558	September 25, 2017	\$3,199.00	October 5, 2017

- Transfer documents or receipts were not issued immediately upon transfer of collections from an individual to the athletic director for the collection of \$196. All money collected should be counted in the presence of the student and a transfer receipt must be issued at that time. An official receipt needs to be completed for each event and for each person who remits money to the bookkeeper.

Fundraisers and admission events:

- Sales reports were not completed for several concession sales. A sales report is required for each sales activity conducted and must be signed by the principal.
- The school sold two different priced orange athletic tickets with the same series numbers, one group for \$5 and one for \$6. Because the two different tickets had the same series numbers we were unable to trace specific tickets from the ticket sales reports to the ticket inventory report to determine if the tickets were properly accounted for. There were several ticket series noted as being sold on two different ticket sales reports. Different priced tickets should be differentiated from each other by either being a different color or having a different series number.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Jones High (Continued)**

**Current year comments (Continued)**

**Fundraisers and admission events (Continued):**

- There were several ticket sales reports and ticket inventory reports that could not be located. In addition, there were green \$6 tickets reflected on a ticket sales report having been sold for \$5 at Flag Football games and there were blue \$6 tickets reflected on a ticket sales report having been sold for \$5 at a junior varsity football game. It could not be determined if the tickets were sold for \$6 with the additional funds unaccounted for or if they were sold for \$5, which is less than the face value of the ticket. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. All tickets must be accounted for on a ticket inventory report.
- Several unsold athletic tickets were not available for inspection and verification. In addition, obsolete tickets from the prior year were still on campus. All tickets should be accounted for and maintained in a secured location and disposed of after year-end.
- There were several admission events where tickets were not issued and funds were not deposited in the bank account. It is estimated that these events raised approximately \$5,200 based on average historical gate collections for similar events. School Board policy requires tickets must be sold at school sponsored events if admission is charged.



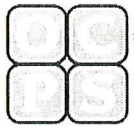
Department / School Name	Jones High School
Administrator / Department Head	Allison Kirby
Cabinet Official / Area Superintendent	Dr. Harold Border

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Monies collected from outside the main office were not turned into the school bookkeeper by the following day for the following collections. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.	All external collections should be turned into the bookkeeper by the end of the day, regardless of the amount.	*Sponsor/Bookkeeper	*Immediately
The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be	A requisition and purchase order must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.	*Sponsor/Bookkeeper/Principal	*Immediately *Action completed and filed with the End of Year Report

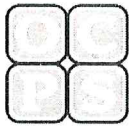


approved by the principal prior to the purchase.			
Use tax on the cost of items held for resale was not remitted to the Department of Revenue for the several fund raising activities. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.	Sales Tax is computed on gross taxable sales and should be remitted to the Florida Department of Revenue quarterly.	*Bookkeeper/Principal	*Immediately
It appears that change funds were not returned for the following change funds. It was unable to be verified if change funds were returned since change funds were not reported separately on the source documentation and there were no cash overages reported on the ticket sales reports. According to the Internal Account Handbook, change funds must be closed annually prior to June 30 <sup>th</sup> and all change funds returned and deposited.	Change funds must be closed annually and deposited prior to June 30 <sup>th</sup> of the fiscal year.	*Bookkeeper/Athletic Director	*Immediately





<p>A PROP-2 form was not completed for the purchase of the end zone camera. PROP-2 forms must be completed for all capital expenditures of \$1,000 or more.</p>	<p>A PROP-2 form must be completed for all capital expenditures over \$1,000 or more.</p>	<p>*Bookkeeper/Principal</p>	<p>*Immediately</p>
<p>Several sales reports did not appear to be accurate and showed significant losses in inventory or sales receipts. A sales report is required for each sales activity conducted and must be signed by the principal. The sales report should include an accurate reporting of sales in order for the school to determine if all sales and inventory items purchased for resale are appropriately accounted for.</p>	<p>All sales reports should be accurate, accounted for and signed by the principal.</p>	<p>*Sponsor/Bookkeeper/Principal</p>	<p>*Immediately</p>
<p>The following bank deposit timely in the drop safe. School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection.</p>	<p>All bank deposits should be deposited timely in drop safe the same day of collection.</p>	<p>*Sponsor/Bookkeeper</p>	<p>*Immediately</p>



<p>Transfer documents or receipts were not issued immediately upon transfer of collections from an individual to the athletic director for the collection of \$196. All money collected should be counted in the presence of the student and a transfer receipt must be issued at that time. An official receipt needs to be completed for each event and for each person who remits money to the bookkeeper.</p>	<p>All money collected should be counted in the presence of the student and a receipt must be issued at the time of the transaction. An official receipt should be completed for each event and monies remitted to the bookkeeper.</p>	<p>*Sponsor/Bookkeeper</p>	<p>*Immediately</p>
<p>Sales reports were not completed for several concession sales. A sales report is required for each sales activity conducted and must be signed by the principal.</p>	<p>A sales report is required for each concession sale and must be signed by the principal.</p>	<p>*Sponsor/Bookkeeper/Principal</p>	<p>*Immediately</p>
<p>The school sold two different priced orange athletic tickets with the same series numbers, one group for \$5 and one for \$6. Because the two different tickets had the same series numbers we were able to trace specific tickets from the ticket sales reports to the ticket</p>	<p>Make sure that the tickets sold for athletic events are the same series number for each group so that can be trace to specific tickets from the ticket sales reports. Also make that the different priced tickets are differentiated from each other and colors</p>	<p>*Athletic Director *Business Athletic Manager</p>	<p>*Immediately</p>



<p>inventory report to determine if the tickets were properly accounted for. There were several ticket series noted as being sold on two different ticket sales reports. Different priced tickets should be differentiated from each other by either being a different color or having a different series number.</p>	<p>having different series number.</p>		
<p>There were several ticket sales reports and ticket inventory reports that could not be located. In addition, there were given \$6 tickets reflected on a ticket sales report having been sold for \$5 at Flag Football games and there were blue \$6 tickets reflected on a ticket sales report having been sold for \$5 at a junior varsity football game. It could not be determined if the tickets were sold for \$6 with the additional funds unaccounted for or if they were sold for \$5, which is less than the face value of the ticket. A ticket sales report, indicating the color</p>	<p>All ticket inventory reports should be completed and should reflect the ticket prices, colors and pre-numbered tickets that were sold for each game. The tickets should indicate the number and series of tickets on hand at the end of the fiscal year.</p>	<p>*Athletic Director *Athletic Business Manager *Bookkeeper</p>	<p>*Immediately</p>

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Kaley-Lake Como Elementary**

Comments repeated from prior report

None noted.

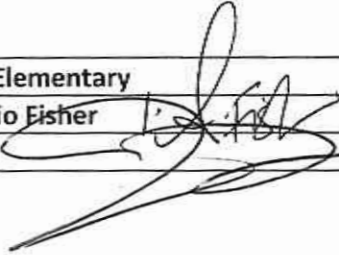
Current year comments

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collections. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
510	February 2, 2018 – February 12, 2018	February 13, 2018
517	February 20, 2018	March 15, 2018



Department / School Name	Kaley Lake Como Elementary
Administrator / Department Head	Mrs. Isolda Antonio Fisher 
Cabinet Official / Area Superintendent	Dr. James Larsen

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? 03/2018
Monies collected from outside the main office were not turned in to the school Bookkeeper by the following day for the following collections. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.	All external collections will be turned in to the bookkeeper by the following day, regardless of amount.  We also started using School Pay to prevent teachers from having to handle money.	Teachers need to turn in money the same day it is collected. The Bookkeeper will reiterate this to them at the time they start collecting money.  School Pay will help prevent this from happening as well as all parents are encouraged to use School Pay instead of sending money to school.	We began using School pay for all student activities and items we need to collect money for ie; field trips, class shirts, activities, anything school related.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Keene's Crossing Elementary**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The total balance of the Internal Funds appears excessive as of June 30, 2018, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
6703	January 31, 2018	February 2, 2018



Department / School Name	Keene's Crossing Elementary
Administrator / Department Head	Sherry Donaldson <i>Sherry Donaldson</i>
Cabinet Official / Area Superintendent	Greg Moody

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The balance of the Internal Funds appears excessive as of June 30, 2018 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Teachers will be given a date that activity money has to be spent by. The end of the third quarter or March 14 <sup>th</sup> 2019.	Teachers will spend money, bookkeeper, Mary Lou Amato and principal, sherry Donaldson will make sure they comply.	Principal will meet with teachers August 22, 2018 to review date that money has to be spent by.
Monies collected outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.	Teachers will turn money in the same day or no later than the following day.	Teachers.	Receipting money procedures will be reviewed with all teachers.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Killarney Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Lake Gem Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Lake George Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Lake Nona High**

Comments repeated from prior report

General procedures:

- A year-end inventory was not completed for the physical education locks. An inventory should be conducted for all locks and resale merchandise on-hand at the end of the year.

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
11822	August 14, 2017 to August 21, 2017	August 21, 2017

Fundraisers and admission events:

- The request for fund raising activity form was not completed for the Chipotle fundraiser. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. In addition, a sales report was not completed for several fundraisers. A sales report is required for each sales activity conducted and must be signed by the principal.
- A ticket sales report was not completed for the Theater Department admission event. Several ticket sales reports for athletic admission events were not signed by the bookkeeper and did not include the official receipt number. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. There was no ending inventory for several athletic tickets listed on the ticket inventory report. All tickets must be accounted for on a ticket inventory report.
- Prior approval was not obtained from the District office for the Snap Raise fundraiser conducted online. Any online fundraiser must be approved in writing by the District office prior to making any commitments.

Cash disbursements:

- Fifteen scholarship checks were recorded as Refunds in the accounting system instead of scholarships. Accurate vendor and payee information should be reported in the accounting system. Using the wrong information will make research and analysis of disbursements difficult and misrepresents the actual volume of transactions in these categories.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Lake Nona High (Continued)**

Current year comments

General procedures:

- Assignment and accountability records were not completed properly and not signed by the preparer. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.
- Lost textbooks, transcript fee and digital devices collections were not forwarded to the District Office as of June 30, 2018. Any balance in the Lost Textbooks, Transcript Fees and Digital Devices accounts must be sent to the District Office at the end of the year.
- The balance of \$13,239 in the Yearbook account as of June 30, 2018, was not transferred to the Yearbook Residual account. School Board policy requires that after all related expenditures are recorded any balance in the Yearbook account should be transferred to the Yearbook Residual account.
- Journal entry number 104545 was not supported by a signed journal entry voucher. All journal entries should have appropriate documentation to support the adjustment with the principal's approval.

Cash disbursements:

- The following check was not supported by a vendor invoice or receipt. Vendor invoices and vendor receipts should be retained in the internal account records for auditing purposes.

<b>Check number</b>	<b>Check date</b>	<b>Check amount</b>
1281	March 7, 2018	\$803.35

- Check number 1141 for \$700 and check number 13287 for \$120 were for the purchase of gift cards. School Board policy specifically prohibits expenditures for gift cards through internal accounts, unless specifically authorized by a donor.
- Check number 1335 for \$218 was an improper expenditure made from the General account for select students. All expenditures from the General account should be for the benefit of the entire student body.



Department / School Name	Lake Nona High School
Administrator / Department Head	Martha C. Chang, Principal
Cabinet Official / Area Superintendent	Dr. Harold Border, Area Superintendent

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Yearend Reporting: PE lock inventory not completed.	Year-end Report will be reviewed in detail by the principal and the bookkeeper to ensure all accounts payable have been cleared and resolved, including PE Lock Inventory	Martha Chang, Principal Denise Wells, Bookkeeper	The year-end report will be reviewed with the bookkeeper to include the lock inventory report. 07/2019
Cash Receipts: Delayed Deposit to the Bookkeeper	Staff will be reminded of procedures regarding deposits.	Martha Chang, Principal Denise Wells, Bookkeeper	Delayed deposits will be monitored, and deposit slips will reflect correct dates. 11/2018
Fundraisers: Prior Approval Sales report Ticket Sales Online Fundraising	All fundraisers must be submitted to the bookkeeper. Bookkeeper will log the fundraiser and be preliminarily reviewed by the dean over activities to be calendared. Final approval will be made by the principal.  Sales reports will be monitored through the fundraiser log to ensure sponsors submit reports once the fundraiser has concluded.  All ticket sales reports will include the bookkeeper's signature and by the sponsor. Ticket inventory sales will be monitored for completion of reports. Principal will verify ticket sales reports.  Online fundraising will be conducted after seeking approval from the Internal Funds Department.	Martha Chang, Principal Scott Berkes, Dean Denise Wells, Bookkeeper	A log will be maintained of all fundraisers requested. The log will also act as a checklist for the bookkeeper that all reports are completed accurately and that all invoices are documented properly. Ticket sale deposits will be verified by the sponsor, bookkeeper and finally reviewed by the principal for accuracy. 06/2019



Cash Disbursements: Scholarship Checks	Bookkeeper will select the correct vendor/payee for scholarship payouts in the School Funds Online system.	Martha Chang, Principal Denise Wells, Bookkeeper	Bookkeeper and principal will review the comments included for check payouts to reflect the correct category. 06/2019
Accountability Records	Principal will review procedures with staff and bookkeeper to ensure accountability records are completed properly with required signatures. Bookkeeper maintains a log of records that are checked out and returned.	Martha Chang, Principal Denise Wells, Bookkeeper	The principal will review accountability record and inventoried at the year-end report with the bookkeeper. 07/2019
Yearend Reports for Last textbooks, transcript fee and digital devices.	Bookkeeper will ensure yearend reports are submitted to the district office by the due date.	Martha Chang, Principal Denise Wells, Bookkeeper	The principal will review all yearend reports prior to submission to ensure their timeliness to the district. 06/2019
Yearbook Residual Account.	Yearbook sponsor and bookkeeper will ensure to transfer balance of yearbook account to the yearbook residual account.	Martha Chang, Principal Denise Wells, Bookkeeper William Mason, Yearbook Sponsor	The principal and bookkeeper will monitor that yearbook account transfers are done in a timely fashion. 06/2019
Journal Entry	The principal and bookkeeper will ensure journal entries have proper documentation with approval signatures to support adjustments.	Martha Chang, Principal Denise Wells, Bookkeeper	The principal will monitor that proper documentation is attached for journal transfers. 06/2019
Cash Disbursements: Invoices/Receipts Gift Cards General Account	The principal and bookkeeper will ensure no disbursements are made without proper documentation, such as an invoice or receipt.  The principal and bookkeeper will ensure no gift cards will be purchased through internal accounting funds.  The principal will ensure that General account funds are only used for the entire student body.	Martha Chang, Principal Denise Wells, Bookkeeper	Cash disbursements will only be made with proper approval and documentations. Gift cards will not be purchased. 06/2019

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Lake Nona Middle**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Lake Silver Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Lake Sybelia Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Lake Weston Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Lake Whitney Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Lakemont Elementary**

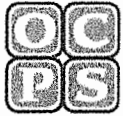
Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Assignment and accountability records were not completed properly. One missing receipt on the assignment and accountability record was documented by a written explanation; however, the explanation was not signed by the principal. Any missing receipts should have an explanation attached and include the principal's signature.



Department / School Name	Lakemont Elementary
Administrator / Department Head	Karl Fox
Cabinet Official / Area Superintendent	Leigh Bradshaw <i>Leigh Bradshaw</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed?
Assignment & Accountability records were not completed properly. One missing receipt on the record was documented by a written explanation, however the explanation was not signed by the principal. Any missing receipts should have an explanation attached and include the principal's signature. W/P Ref: 2201	I had the principal sign it and I will have him sign from now on.	Jeannine Hunter Secretary/Bookkeeper	Action was completed 9/20/18
	<i>Karl Fox 9/24/18</i>		
	Karl Fox, Principal	Date	

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Lakeview Middle**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Lakeville Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Lancaster Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Laureate Park Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
485	April 24, 2018 – May 2, 2018	May 25, 2018

Cash disbursements:

- The requisition and purchase order forms for the following checks were completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
1027	\$6080.00	January 29, 2018	January 25, 2018
1077	\$960.00	May 3, 2018	January 25, 2018

Extended day:

- The reconciliation for December Extended Day was not completed on the Full Charge/Credit Summary Report. This report needs to be completed every month and signed by the bookkeeper, principal, and extended day coordinator.



Department / School Name	Laureate Park Elementary
Administrator / Department Head	Rebecca McDaid/ Suzanne Workum
Cabinet Official / Area Superintendent	Patricia Fritzler

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Monies collected not turned in to bookkeeper by following day. Collection needs to be turned into bookkeeper no later than the next day.	Provide reminders to teachers of proper procedure for money collection. Re-train if needed.	Secretary/Bookkeeper Principal	Corrections done Immediately
The requisition and purchase order form for check were completed after the goods or services were purchased. The request for service form needs to be completed and approved before the purchase of services or goods.	Review procedures with teachers on how to fill out the purchase request form and the correct steps to follow.	Secretary/Bookkeeper Principal	Corrections done Immediately



<p>The reconciliation for Dec. Extended Day was not fill out on the summary report. The reconciliation form needs to be completely fill out and signed.</p>	<p>A final signed copy of the reconciliation report needs to be maintained by both school bookkeeper and Extended Day Coordinator. Not only the bookkeeper.</p>	<p>Extended Day Coordinator</p>	<p>Corrections done Immediately</p>

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Lawton Chiles Elementary**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The bank reconciliation for June 2018 showed one check totaling \$74.00 which was outstanding for more than six months. Outstanding checks over six months should be followed up on to resolve or void.

Cash receipts:

- The subsidiary receipts were not kept in sequential order. Subsidiary receipts should be kept in sequential order to provide an appropriate audit trail and inventoried at year-end.
- Assignment and accountability records were not completed. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.
- The following donations with no specific purpose designated by the donor were posted the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
2833	January 19, 2018	\$406.80
2848	February 5, 2018	\$1,071.40

Fundraisers and admission events:

- The request for fund raising activity form for the art fundraiser was not completed. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments.
- A sales report was not completed for the art fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Lawton Chiles Elementary (Continued)**

Current year comments (Continued)

Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
5611	\$120.40	December 19, 2017	November 15, 2017

Extended day:

- Extended day tuition and the corresponding tuition balance reports for the following months were not forwarded to the District Office timely. All tuition must be sent to the District Office by the 10<sup>th</sup> of the following month.

<b>Month</b>	<b>Date submitted</b>
August 2017	September 18, 2017
October 2017	February 9, 2018
November 2017	February 9, 2018
December 2017	February 9, 2018
February 2018	April 4, 2018
March 2018	April 18, 2018
April 2018	May 14, 2018
May 2018	June 13, 2018



9/12/18

Lawton Chiles ES

Department / School Name	Jamie Martinez - Secretary & Bookkeeper LCE
Administrator / Department Head	Dennis Gonzalez- Principal
Cabinet Official / Area Superintendent	Leigh Ann Bradshaw

*Jamie Martinez*  
*Dennis Gonzalez*  
*Leigh Ann Bradshaw*

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (9/2018)
<p><b>General Procedure:</b></p> <p>1. The bank reconciliation for June 2018 showed one check totaling \$74.00 which was outstanding for more than six months.</p>	<p>Outstanding checks over six months should be followed up on to resolve or void.</p>	<p>Jamie Martinez (secretary &amp; bookkeeper) Dennis Gonzalez (principal)</p>	<p>All checks will be reviewed every 2 weeks. An Outlook calendar reminder will be set to ensure completion.</p> <p>All necessary checks will be voided by Mrs. Martinez (secretary &amp; bookkeeper).</p> <p>Mr. Gonzalez will check in with Mrs. Martinez every 2 weeks to ensure checks have been reviewed and will sign off on any voided checks.</p>
<p><b>Cash Receipts:</b></p> <p>2. The subsidiary receipts were not kept in sequential order.</p>	<p>Subsidiary receipts should be kept in sequential order to provide an appropriate audit trail and inventoried at year-end.</p>	<p>There was no secretary/bookkeeper during the middle of September. A log was put in place in July of 2018 by Mrs. Jamie Martinez.</p> <p>Mrs. Jamie Martinez (secretary/bookkeeper) Dennis Gonzalez (principal)</p>	<p>Mrs. Martinez put a log in place in July of 2018.</p> <p>All receipt books have been placed in sequential order by Jamie Martinez.</p> <p>Mrs. Martinez will set a monthly reminder to have teachers bring their receipt books to her office for review. Mrs. Martinez will meet with each teacher who has an incorrect receipt book.</p> <p>Mr. Gonzalez will follow up with Mrs. Martinez to ensure review has been completed and sign off.</p>



9/12/18

<p><b>Cash Receipts:</b></p> <p>3. Assignment and accountability records were not completed.</p>	<p>All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.</p>	<p>There was no secretary/bookkeeper during the middle of September. A log for the sequential order of the receipts could not be located. From this point forward, Mrs. Jamie Martinez (secretary/bookkeeper) will keep a running log. Dennis Gonzalez (principal)</p>	<p>Teachers will be informed and given a document with the expectations of the process for subsidiary receipts during grade level team meetings the first week of October. Teachers will sign the document to ensure they understand the expectations.</p> <p>Mrs. Martinez will set a monthly reminder to have teachers bring their receipt books to her office for review.</p> <p>Teachers will be expected to write a letter explaining the reason for any missing receipts.</p> <p>Mr. Gonzalez will review the letter and sign. Mr. Gonzalez will document when receipts are missing and put a plan in place for the teacher if it continues to happen.</p>
<p><b>Cash Receipts:</b></p> <p>4. The following donation(s) with no specific purpose designated by the donor was (were) posted to an account other than the General account.</p>	<p>Donation with no specific purpose designated by the donor should be deposited into the General account for the benefit of the entire student body.</p>	<p>Jamie Martinez (secretary/bookkeeper) Dennis Gonzalez (principal)</p>	<p>All donations given to the school will have a cover letter designating where the donation will be going.</p> <p>Mr. Gonzalez and Mrs. Martinez will review the donation, the letter, and its designation.</p> <p>Any donation with no specific designation will be placed in the general account and signed by the principal.</p>
<p><b>Fundraiser and admission event:</b></p> <p>5. Request for fund raising activity forms were not completed</p>	<p>A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved</p>	<p>Alexsa Shever- Art Jamie Martinez (secretary/bookkeeper) Dennis Gonzalez (principal)</p>	<p>The art teacher no longer works for LCE.</p> <p>Teachers will be informed and given a document with the expectations of the process to follow for fundraising during grade level team meetings the first week of October. Teachers will sign the</p>



<p>for any fundraising activity.</p>	<p>by the principal prior to making any commitments.</p>		<p>document to ensure they understand the expectations. Information has also been added to the faculty handbook.</p> <p>All teachers must fill out the request for fundraising activity form and turn it into Mr. Gonzalez's for approval.</p> <p>Once approved, Mrs. Martinez will follow up with any teacher conducting a fundraiser on a weekly basis to ensure compliance of procedures.</p> <p>If proper procedures aren't followed, the fundraiser will be canceled.</p>
<p><b>Fundraisers and admission events:</b></p> <p>6. A sales report was not completed for the Art Department Fundraiser.</p>	<p>A sales report is required for each sales activity conducted and must be signed by the principal.</p>	<p>Alexsa Shever (art teacher)          Jamie Martinez (secretary &amp; bookkeeper)          Dennis Gonzalez (principal)</p>	<p>The art teacher no longer works for LCE.</p> <p>Teachers will be informed and given a document with the expectations of the process to follow for fund raising during grade level team meetings the first week of October. Teachers will sign the document to ensure they understand the expectations. Information has also been added to the faculty handbook.</p> <p>Once fundraiser is approved, Mrs. Martinez will follow up with any teacher conducting a fundraiser on a weekly basis to ensure compliance of procedures.</p> <p>Mrs. Martinez will generate a sales report for each fundraiser conducted and follow up on each fundraiser every week with the teacher in charge to ensure compliance of procedures.</p>





9/12/18

			Mr. Gonzalez will follow up with Mrs. Martinez to ensure all teachers are following the protocol.
<p><b>Cash Disbursements:</b></p> <p>7. The requisition and purchase order form(s) for the following check(s) was (were) completed after the goods or services were purchased.</p>	<p>A requisition and purchase order form must be completed each time an individual request to make a purchase and must be approved by the principal prior to the purchase.</p>	<p>All receipts were turned into the prior secretary/bookkeeper and were not required to complete a purchase order form. The process was not changed throughout the year. Mrs. Jamie Martinez (secretary/bookkeeper) will now require teachers to complete a purchase order form. Dennis Gonzalez (principal)</p>	<p>Teachers will be informed and given a document with the expectations of the process to follow for purchases during grade level team meetings the first week of October. Teachers will sign the document to ensure they understand the expectations. Information has also been added to the faculty handbook.</p> <p>Teachers are to complete a requisition and purchase order form first and turn it into the principal for approval.</p> <p>Teachers will not be reimbursed if they do not complete the required documentation and principal's approval prior to purchase.</p> <p>Once approved by the principal, Mrs. Martinez will complete the transaction.</p>
<p><b>Extended Day:</b></p> <p>8. Extended day tuition and the corresponding tuition balance reports for August, October, November and December of 2017 and January, February, March, April and May 2018 were not forwarded to the</p>	<p>All tuition must be sent to the District Office by the 10<sup>th</sup> of the following month.</p>	<p>Mrs. Jamie Martinez (secretary/bookkeeper) received the extended day training a month after starting her new position. All payments were sent on time after she received the training. Dennis Gonzalez (principal)</p>	<p>Extended day coordinator will meet with Mrs. Martinez at the end of each month. A calendar reminder will be set.</p> <p>Mrs. Martinez will be sent the check to the district office by the 5<sup>th</sup> of every month. A calendar reminder will be set.</p> <p>Mr. Gonzalez will follow up with Mrs. Martinez on the 6<sup>th</sup> of every month to ensure tuition has been sent. A calendar reminder has been set.</p>



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE:

9/12/18

District Office until September 18 2017, (August 2017 report), February 9,2018 (for October through January reports), April 4, 2018 (February 2018 report), April 18, 2018 (March 2018 report), May 14, 2018 (April 2018 report) and June 13,2018 (May Report) (respectively).		Lydia Jenkins (Ext. Day Coordinator)	
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**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Legacy Middle**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Liberty Middle**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Little River Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Lockhart Elementary**

Comments repeated from prior report

Cash receipts:

- The following monies collected form did not indicate the total cash collected and the total checks collected. Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Official receipt amount</b>
1232	April 17, 2018	\$84.00

Current year comments

Cash receipts:

- The following monies collected form was not signed or dated by the bookkeeper and did not indicate the corresponding subsidiary receipt numbers. Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
1232	April 17, 2018	\$84.00



<b>Department / School Name</b>	Lockhart Elementary School
<b>Administrator / Department Head</b>	Ella Patriarch
<b>Cabinet Official / Area Superintendent</b>	<i>Ella Patriarch</i>

<b>Exception Noted (Finding / recommendation)</b>	<b>Management Response (Corrective Action)</b>	<b>Responsible Person (Name &amp; Title)</b>	<b>Expected Outcome &amp; Completion Date What is the evidence of the corrective action?</b>
<b>What is? What should be?</b>	<b>What needs to be done?</b>	<b>Who needs to do it?</b>	<b>When will the action be completed? (MM/YYYY)</b>
The following monies collected form did not indicate the total cash collected and the total checks collected. Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.	Secretary/Bookkeeper will indicate the total cash and checks collected on collected form	Beverly Lisimba Secretary/Bookkeeper	Secretary/Bookkeeper has indicated the total cash and money collected on monies form. The aforementioned monies collected form will be accurately completed and retained for auditing purposes through 6/2019.
The following monies collected form was not signed or dated by the bookkeeper. Official receipt numbers, subsidiary receipt numbers, total cash collected	Secretary/Bookkeeper will ensure that monies collected form be signed and dated.	Beverly Lisimba Secretary/Bookkeeper	Secretary/Bookkeeper has signed and dated monies collected form. The aforementioned monies collected form will be accurately completed and retained for auditing purposes through 6/2019.



<p>and total checks collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.</p>			
<p>The monies collected form for the following official receipt did not indicate the corresponding subsidiary receipt numbers. Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.</p>	<p>Secretary/Bookkeeper will indicate the corresponding subsidiary receipt numbers on the monies collected form</p>	<p>Beverly Lisimba Secretary/Bookkeeper</p>	<p>Secretary Bookkeeper has indicated the corresponding subsidiary receipt numbers on the monies collected form. The aforementioned monies collected form will be accurately completed and retained for auditing purposes through 6/2019.</p>



**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Lockhart Middle**

Comments repeated from prior report

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
2036	February 12, 2018 – April 3, 2018	April 3, 2018

Fundraisers and admission events:

- Ticket sales reports that correspond with official receipt numbers 1912, 1975 and 1990 did not indicate the official receipt number. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. Any differences should be properly explained.

Current year comments

Cash receipts:

- The following bank deposits were not deposited timely in the drop safe. School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection.

<b>Official receipt number</b>	<b>Date bookkeeper collected</b>	<b>Official receipt amount</b>	<b>Deposit date</b>
1977	May 30, 2018	\$50.00	June 1, 2018
2146	February 27, 2018	\$100.00	March 1, 2018



Department / School Name	Lockhart Middle School #0721, Sharon Edwards, Bookkeeper <i>SE</i>
Administrator / Department Head	Lisa James, Principal <i>Lisa James</i>
Cabinet Official / Area Superintendent	Dr. Rahim Jones, Area Superintendent <i>Rahim Jones</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Monies collected outside of the main office turned into the Bookkeeper late. Should be turned in within 24 hours of collection.	Need to remind all Staff-Faculty-Sponsors that funds are to be turned in within 24 hours of collection.	Bookkeeper & Principal	Immediately 09/13/2018
Ticket Sales reports were missing the Official Receipt #'s. Ticket sales reports should be more detailed and include the Official Receipt #.	Make it a habit of being more detailed when the ticket funds are turned in a deposited.	Bookkeeper	Immediately 09/13/2018
Bank deposits of \$50., \$100. turned in, and not deposited into drop safe within 24 hours.	Funds are secured in a vault, but need to be more efficient with the official deposit process time.	Bookkeeper	Immediately 09/13/2018

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Lovell Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Magnolia School**

Comments repeated from prior report

General procedures:

- The total balance of the Internal Funds appears excessive as of June 30, 2018, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

General procedures:

- A journal entry made to the Public Relations account from the General account was made in excess of the allowed limits. School Board policy requires that transfers to the Public Relations account cannot cause the account balance to exceed \$550 for special education centers.



2017-2018

Department / School Name	Magnolia School
Administrator / Department Head	W. Thomas Oldroyd <i>W. Thomas Oldroyd</i>
Cabinet Official / Area Superintendent	Mr. Greg Moody

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The balance of the Internal Funds appears excessive as of June 30, 2018 relative to the school's activity for the year.	Monies should be utilized in the year of receipt to benefit the current student body.	Principal	School Year of 2018-2019 Records of account
A Journal entry made to the public relations account was not appropriate.	School Board policy requires that transfers to the public relations account cannot cause the account balance to exceed \$550.00 for special schools.	Bookkeeper At time of transfer, last year we were considered a high school because our students range in grades 6- age 22 and the limit was \$1,000.00 per OCPS guidelines for high schools.	School Year of 2018-2019 Records of account

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Maitland Middle**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Maxey Elementary**

Comments repeated from prior report

Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
5297	\$4,838.30	July 10, 2017	June 15, 2017

Current year comments

None noted.



Department / School Name	Maxey Elementary School	
Administrator / Department Head	Carletta Davis-Wilson	<i>Carletta Davis-Wilson / C. Davis-Wilson</i>
Cabinet Official / Area Superintendent	Gregory Moody	

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (daily)
The requisition and purchase order form for check 5297 was completed after the goods/services were purchased.	A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase	Kim Kinsey, Bookkeeper - Initiates Carletta Davis-Wilson, Principal - Approver	This is a routine, repeat process that is in practice on a daily basis. In this particular case, the purchase date was the day we ordered our uniform shirts. In the future, this will be the same date as the requisition.



**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**McCoy Elementary**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- There was no fund transfer journal entry proof sheet for journal entry number 107414. All journal entries should have appropriate documentation to support the adjustment and should include the principal's approval.



Department / School Name	Michael McCoy Elementary # 0891
Administrator / Department Head	Christina Howell
Cabinet Official / Area Superintendent-Patricia Fritzler	<i>Patricia Fritzler</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Journal entry proof sheet for funds transfer # 107414 was missing	Print proof and file it	Yodiliz Zavala-Morales	Journal Entry proof was inmediately print and attach to proper documentation on June 30/2018 (see attachment)

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Meadow Woods Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Meadow Woods Middle**

Comments repeated from prior report

Fundraisers and admission events:

- A sales report was not completed for several fundraisers. A sales report is required for each sales activity conducted and must be signed by the principal.
- Ticket sales reports were not completed for any admission events. In addition, there was no ticket inventory report for the Drama show. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. All tickets must be accounted for on a ticket inventory report.

Current year comments

- Faculty vs Students volleyball game receipts of \$1,540.00 were deposited into the Principal’s Discretionary account without any supporting documentation. The only receipts to be recorded in the Principal’s Discretionary account are those donations that specifically state that they are to be used at the principal’s discretion.
- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Dates of collection</b>	<b>Date deposited with bookkeeper</b>
2050	January 18, 2018 – January 24, 2018	January 24, 2018

- The subsidiary receipts were not kept in sequential order. Subsidiary receipts should be kept in sequential order to provide an appropriate audit trail and inventoried at year-end.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Meadow Woods Middle (Continued)**

Current year comments (Continued)

Cash disbursements:

- The following disbursements had check copies, purchase order forms, or invoices that could not be located. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase. All checks, vendor invoices and vendor receipts should be retained in the internal account records for auditing purposes.

<b>Check number</b>	<b>Check date</b>	<b>Check amount</b>	<b>Missing</b>
6540	August 28, 2017	\$2,489.44	Check copy and invoice
6479	December 7, 2017	\$1,799.99	Check copy, purchase order form and invoice
6573	May 21, 2018	\$200.00	Invoice



Department / School Name	Meadow Woods Middle School
Administrator / Department Head	Marisol Méndez <i>Marisol Méndez</i>
Cabinet Official / Area Superintendent	Dr. Fritzler <i>Dr. Fritzler</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
A sales report was not completed for several fund raisers. A sales report is required for each sales activity conducted and must be signed by the principal.	Make sure to complete the report with all supporting documents.	Marjorie Pratts Bookkeeper	09/2018
Ticket sales reports were not completed for any admission events. In addition, there was no ticket inventory report for the Drama show. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. All tickets must be accounted for on a ticket inventory report.	Complete reports and attach support documentation for all events.	Marjorie Pratts Bookkeeper	09/2018



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 2018-2019

<p>Faculty vs Students volleyball game receipts of \$1,540.00 were deposited into the Principal's Discretionary account without any supporting documentation. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.</p>	<p>Document all events with the proper supporting documentation for fundraising</p>	<p>Marjorie Pratts Bookkeeper</p>	<p>09/2018</p>
<p>Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.</p>	<p>Make sure all staff turn in the monies collected form on time to the Bookkeeper. Staff were trained during Pre-Planning</p>	<p>Marjorie Pratts Bookkeeper</p>	<p>09/2018</p>
<p>The subsidiary receipts were not kept in sequential order. Subsidiary receipts should be kept in sequential order to provide an appropriate audit trail and inventoried at year-end.</p>	<p>Organize the receipts in numerical order.</p>	<p>Marjorie Pratts Bookkeeper</p>	<p>09/2018</p>



<p>The following disbursements had check copies, purchase order forms, and/or invoices that were not accounted for. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase. All checks, vendor invoices and vendor receipts should be retained in the internal account records for auditing purposes.</p>	<p>Ensure disbursements are made after an approved purchase order is signed by the Principal and proper receipts are attached</p>	<p>Marjorie Pratts, Bookkeeper</p>	<p>09/2018</p>
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**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Meadowbrook Middle**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Assignment and accountability records were not completed properly. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include both the preparer's and principal's signature.



Department / School Name	Meadowbrook Middle School
Administrator / Department Head	Christine Rogers
Cabinet Official / Area Superintendent	Dr. Rahim Jones

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Assignment and accountability records not completed properly. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at the year-end. Ant missing receipts should have an explanation attached and include both the preparer's and principal's signature.	In the event a receipt book is lost. Proper documentation needs to be noted.	Bookkeeper / Principal	This action will be completed immediately. 9/2018
The request for fund raising activity form for the Candy Girls and Boys Basketball fundraiser had a closing date of March 9, 2018. However, the fundraiser ran through April 9, 2018. All fundraising activity must cease by the closing date for the event specified. Additionally, the proceeds from the fundraiser did not go the accounts specified on the fund raising activity form. All proceeds from the fundraiser should go to the accounts noted on the fund raising activity form.			This finding was removed!

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Memorial Middle**

Comments repeated from prior report

Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
6174	\$6,150.00	February 22, 2018	January 22, 2018

Current year comments

General procedures:

- Digital device peripheral collections were not forwarded to the District Office as of June 30, 2018. Any balance in the Digital Device Peripheral accounts must be sent to the District Office at the end of the year for schools with devices purchased by the District.



Department / School Name	Memorial Middle School
Administrator / Department Head	Mrs. Baker-Drayton <i>T. Baker-Drayton</i>
Cabinet Official / Area Superintendent	Mrs. Tashanda Brown-Cannon <i>Tashanda Brown-Cannon</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase	Make sure the requisition and purchase order forms are completed, signed and approved before items contract is signed	Teachers Latonya Banks(Bookkeeper) Tamara Baker-Drayton (Principal)	Action will start on today (October 12, 2018)
Digital Device Peripheral collections were not forwarded to the District Office as of June 30, 2018. Any balance in the Digital Device Peripheral accounts must be sent to the District Office at the end of the year for schools with devices purchased by the District	Make sure all collections are forwarded to the District office	Latonya Banks (Bookkeeper)	Action will start on today (October 12, 2018)

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**MetroWest Elementary**

Comments repeated from prior report

General procedures:

- The total balance of the Internal Funds appears excessive as of June 30, 2018, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

Cash receipts:

- Assignment and accountability records could not be located. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.

Cash disbursements:

- The requisition and purchase order form for the following check was not dated by the principal. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase. The principal should date the form to provide evidence of when the requisition and purchase order form was approved.

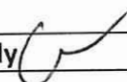
Check number	Check date	Check amount
7998	March 29, 2018	\$102.75

- Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the pizza sale. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.
- A PROP-2 form was not completed for the purchase of a laminator. PROP-2 forms must be completed for all capital expenditures of \$1,000 or more.

Extended day:

- Extended day tuition and the corresponding tuition balance report for August 2017 was not forwarded to the District Office until September 18, 2017. All tuition must be sent to the District Office by the 10<sup>th</sup> of the following month.



Department / School Name	MetroWest Elementary 1021
Administrator / Department Head	Patricia Smith
Cabinet Official / Area Superintendent	Gregory Moody 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Excessive Internal Account Bal.	Utilize the money in the year of receipt	Principal/Bookkeeper	06/2019
Assignment and Accountability Records could not be located	Misplaced during move of my office. Will locate them.	Bookkeeper	06/2019
Purchase order not dated by principal.	Will date all	Principal	10/2018
Tax not calculated for sale of pizza	Will collect tax	Bookkeeper	10/2018
Prop 2 form not completed for purchase of laminator	Will do Prop 2 forms. I wasn't aware this had to be done.	Bookkeeper	10/2018
Aug 2017 Ex Day tuition check sent Sept. 18 2017	I started in the middle of Aug and didn't know dates		I have already corrected this. Aug 2017 was the only month that happened.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Mid Florida Campus – Orange Technical College**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Millennia Elementary**

Comments repeated from prior report

General procedures:

- Digital devices and digital devices-peripheral balances were not forwarded to the District Office as of June 30, 2018. Any balance in the Digital Device accounts must be sent to the District Office at the end of the year for schools with devices purchased by the District.

Current year comments

General procedures:

- The total balance of the Internal Funds appears excessive as of June 30, 2018, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.





AUDIT RESPONSE MATRIX

DEPARTMENT/SCHOOL: Millennia Elementary School/Secretary/Bookkeeper/ #1553

ADMINISTRATOR/PRINCIPAL: Anne lynaugh, Master Principal

DEPARTMENT HEAD/AREA SUPERINTENDENT: Dr. Larsen, Area Superintendent

Exception Noted	Management Response	Responsible Person	Outcome Timeline
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? What is the evidence of completion?
<p>Digital devices, peripheral balances and Extended Day checks were not forwarded to the District Office by the designated end of the year date of June 13, 2018</p> <p>The balance of the Internal funds appears excessive as of June 30, 2018.</p>	<p>Make sure balances are submitted to the district by the designated end of the year date.</p> <p>Make sure monies are utilized in the year of receipt to benefit the current student body.</p>	<p>Secretary/Bookkeeper</p> <p>Media Specialist</p>	<p>The action of sending a check has been sent to the district office as PO #153</p> <p>A request is currently being submitted for an Author to visit for Literacy week in January 2019. A receipt of purchase will be placed in the file.</p>

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Millennia Gardens Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Mollie Ray Elementary**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The year-end journal entry made from the 5<sup>th</sup> Grade account to the General account was not completed prior to June 30, 2018. School Board policy requires year end journal entries to be made prior to the end of the fiscal school year.

Fundraisers and admission events:

- The request for fund raising activity form for the Physical Education fundraiser was approved after the fundraiser had taken place. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments.

Cash disbursements:

- Several checks were improper expenditures made out to the bookkeeper for reimbursements. The School Board prohibits reimbursements to the bookkeeper.
- Check number 5607 for \$1,026.21 was an improper expenditure made from the Technology Fund account for teachers and staff. All expenditures from the Technology Fund should be to benefit students.



Department / School Name	Mollie Ray Elementary
Administrator / Department Head	Lindsey Smestad
Cabinet Official / Area Superintendent	Tashanda Brown-Cannon

*Lindsey Smestad*  
*Tashanda Brown-Cannon*

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Journal Entry transferring 5 <sup>th</sup> grade FT account was not completed prior to June 30, 2018	Entry needs to be posted prior to June 30 <sup>th</sup>	Patricia Lillie, Bookkeeper	Entry was already completed and will be completed by June 30 <sup>th</sup> every year. 08/2018
Fund raiser Activity form was approved after fundraiser was started	All fundraiser will have proper documentation in place before they start.	Patricia Lillie, Bookkeeper	Bookkeeper will insure proper forms are filed before fundraising begins. 08/2018
Checks were written to bookkeeper	No further checks will be written to the bookkeeper	Patricia Lillie, Bookkeeper	No checks to be made to bookkeeper 10/08/18
Improper Expenditure from technology account	No further purchases will be made from IA for Technology	Patricia Lillie, Bookkeeper	No technology purchases from IA 08/2018

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Moss Park Elementary**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The total balance of the Internal Funds appears excessive as of June 30, 2018, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
3654	September 27, 2017	October 10, 2018



Department / School Name	Moss Park Elementary
Administrator / Department Head	Dr. Stephanie Osmond <i>Stephanie Osmond</i>
Cabinet Official / Area Superintendent	<i>P. Huff</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The balance in Internal funds appears excessive	We need to purchase something to benefit all students	Principal and Bookkeeper	We will purchase by 05/2019
Monies collected by teachers was not turned in the following day	Remind teachers they must turn in all monies collected by the following day no matter the amount.	Teachers/Staff	Teachers were told at Pre planning to turn money in on the day they collect it. This was explained to staff on 8-7-2018.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Northlake Park Community School**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Oak Hill Elementary**

Comments repeated from prior report

None noted.

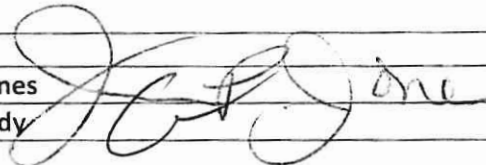
Current year comments

Fundraisers and admission events:

- Prior approval was not obtained from the District office for the Washington D.C. field trip fundraiser conducted online. Any online fundraiser must be approved in writing by the District office prior to making any commitments.





Department / School Name	Oak Hill ES
Administrator / Department Head	Dr. June P. Jones 
Cabinet Official / Area Superintendent	Gregory Moody

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Prior approval was not obtained by the District office for the Washington D.C. field trip fundraiser conducted online.	Any online fund raiser must be approved in writing by the District office prior to making any commitments.	The person (teacher) who is conducting the fundraiser.	Any online fundraiser must be approved in writing by the District office prior to making any commitments. (2 months in advance) Additional, a letter was sent to all teachers and staff with steps to follow before conducting any fundraiser.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Oak Ridge High**

**Comments repeated from prior report**

Fundraisers and admission events:

- A request for fund raising activity form was not approved for the Valentine’s Day and Fashion Show fundraiser. In addition, a sales report was not completed for the Candy Sales, Donut sale, Valentine’s Day, and fashion show fundraisers. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A sales report is required for each sales activity conducted and must be signed by the principal.

**Current year comments**

Cash receipts:

- The following bank deposit was not deposited timely in the drop safe. School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection.

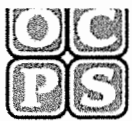
<b>Official receipt number</b>	<b>Date Collected</b>	<b>Official receipt amount</b>	<b>Deposit date</b>
8356	December 4, 2017	\$80.00	December 7, 2017

Fundraisers and admission events:

- Ticket sales reports were not completed for the Military Ball or the Prom admission events. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.

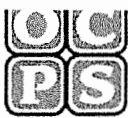
Cash disbursements:

- Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the Donut fundraiser. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.



Department / School Name	OAK RIDGE HIGH SCHOOL
Administrator / Department Head	JENNIFER BELLINGER <i>Jennifer Bellinger</i>
Cabinet Official / Area Superintendent	Dr. HAROLD BORDER <i>[Signature]</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed?
<p>Fundraisers and</p> <ul style="list-style-type: none"> <li>1. A request for fund raising activity form was not approved for the Valentines and Fashion Show fund raiser. In addition, a sales report was not completed for the Candy Sales, Donuts, Valentines, and Fashion show fund raisers. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A sales report is required for each sales activity conducted and must be signed by the principal.</li> </ul>	<p>1. A request for fund raising activity form will be prepared for all fund raising activities conducted by the School and will be approved by the principal prior to making any commitments. A sales report must be completed for all fundraising activities.</p>	<p>1. Teachers/Staff and the Bookkeeper.</p>	<p>1. All Fundraisings are pre-approved by the Principal, and a sales report will be required. Teachers reviewed this policy during pre-planning and signed an acknowledgement.</p>



<ul style="list-style-type: none"> <li>2. The following bank deposit was not deposited timely in the drop safe. School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection.</li> </ul> <table border="1" data-bbox="289 391 974 500"> <thead> <tr> <th>Official r</th> <th>Date Collected</th> <th>Official r</th> <th>Deposit date</th> </tr> </thead> <tbody> <tr> <td>8356</td> <td>December</td> <td>\$80.00</td> <td>December 7,</td> </tr> </tbody> </table>	Official r	Date Collected	Official r	Deposit date	8356	December	\$80.00	December 7,	<p><b>2.The Bookkeeper must be careful to look at the date of the deposit and to deposit the collected funds immediately</b></p>	<p><b>2.Teachers/Staff and the Bookkeeper</b></p>	<p><b>2. The Bookkeeper is depositing the funds collected on the same day.</b></p>
Official r	Date Collected	Official r	Deposit date								
8356	December	\$80.00	December 7,								
<p>Fundraisers and admission events:</p> <ul style="list-style-type: none"> <li>A ticket sales reports were not completed for the Military Ball or the Prom admission events. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.</li> </ul>	<p>3. All transactions having to do with Tickets sales will have a ticket sales report.</p>	<p><b>3. Teachers/Staff and the Bookkeeper</b></p>	<p>3. Teachers have been informed to have a ticket sales report done after ticket sales activities.</p>								
<ul style="list-style-type: none"> <li>Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the Donut fund raiser. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.</li> </ul>	<p>4. The teacher and the Bookkeeper failed to have the vendor charge tax for the goods received. The sales tax will be calculated and remitted to Dept. of Revenue on all resalable goods</p>	<p><b>4. Teachers/Staff and the Bookkeeper</b></p>	<p>4. Sales tax is being collected on the goods sold for profi.</p>								

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Oakshire Elementary**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Journal entry number 103747 for \$86.00 was an improper transfer made from the General account to the FT – 5<sup>th</sup> Grade account. All expenditures from the General account should be for the benefit of the entire student body.

Extended day:

- Extended day tuition and the corresponding tuition balance report for December 2017 was not forwarded to the District Office until January 16, 2018. All tuition must be sent to the District Office by the 10<sup>th</sup> of the following month.



Department / School Name	Oakshire Elementary/0212
Administrator / Department Head	Mr. Mark Charlton <i>M. Charlton</i>
Cabinet Official / Area Superintendent	Dr. Patricia Fritzler <i>P. Fritzler</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Journal Entry # 103747 for \$86.00 was an improper transfer made from the General Account to the FT-5 <sup>th</sup> Gr. Account. All expenditures from the General Account should be for the benefit of the entire student body.	Do not use General funds instead use leftover funds from another Field Trip account to transfer any unreimbursed expenditures from the MVP program.	Nora Mahesse-Bookkeeper	05/2019 – At the end of the school year before closing the fiscal year books.
Extended Day Tuition and the corresponding tuition balance report for December 2017 was not forwarded to the District Office until January 16, 2018. All tuition must be sent to the District Office by the 10 <sup>th</sup> of the following month.	Make sure that all checks pertaining to the Ext. Day program are sent in no later than the 10 <sup>th</sup> of the month.	Nora Mahesse – Bookkeeper	Starting 08/2018

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Ocoee Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Ocoee High**

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Ocoee Middle**

Comments repeated from prior report

Cash disbursements:

- The requisition and purchase order forms for the following checks were completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
6752	\$18.36	October 1, 2017	September 28, 2017
6865	\$2,713.80	February 1, 2018	January 9, 2018

Current year comments

General procedures:

- Lost textbooks collections were not forwarded to the District Office as of June 30, 2018. Any balance in the Lost Textbooks account must be sent to the District Office at the end of the year for schools with textbooks purchased by the District.

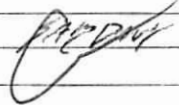
Fundraisers and admission events:

- A request for fund raising activity form and a sales report were not completed for NJHS Chocolate fundraiser. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A sales report is required for each sales activity conducted and must be signed by the principal.

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2017-18

DEPARTMENT/SCHOOL:  
 ADMINISTRATOR/PRINCIPAL:  
 DEPARTMENT HEAD/AREA SUPERINTENDENT:

Ocoee Middle School
Samuel E. Davis 
Gregory Moody

Exception Noted What is? What should be?	Management Response What needs to be done?	Responsible Person Who needs to do it?	Outcome Timeline When will the action be completed? What is the evidence of completion?
<p><b>#1</b> The requisition and purchase order forms were completed after the goods or services purchased.</p>	<p>All purchases must be approved by the principal before a purchase is made.</p>	<p>Bookkeeper and Principal will need to make sure that it is clear to all staff members the procedure for purchasing goods and services.</p>	<p>This action takes place at the beginning of each school year when staff members meet with the bookkeeper.</p>
<p><b>#2</b> Lost textbook collections were not forwarded to the district before June 30, 2018. Any balance in the Lost Textbook account must be sent to the district office at the end of each school year.</p>	<p>A reminder needs to be set to ensure these funds are forwarded to the district before the end of the fiscal year.</p>	<p>Bookkeeper will need to make sure that all fund in the Lost textbook account are forwarded in a timely manner.</p>	<p>A reminder has been set to ensure this will occur before the deadline of June 30<sup>th</sup>, 2019.</p>
<p><b>#3</b> Fundraiser activity form and sales report were not completed for NJHS Chocolate fundraiser.</p>	<p>All paperwork for fundraisers needs to be approved by the principal and a sales report made.</p>	<p>Bookkeeper and principal will make sure that all fundraiser are approved and paperwork is completed.</p>	<p>This action takes place when a club or group wants to do a fundraiser. Paperwork will be completed and approved and the sales report will done when fundraiser is complete.</p>

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**OCPS Academic Center for Excellence**

**Comments repeated from prior report**

This is the first year of operations.

**Current year comments**

**General procedures:**

- The bank reconciliation for July 2017 could not be located. In addition, the monthly bank reconciliation for August 2017 was not completed in a timely manner. Bank reconciliations must be completed, approved and submitted to the District Office prior to the end of the following month.
- The bank reconciliation for June 2018 showed one check totaling \$14.00 which was outstanding for more than six months. Outstanding checks over six months should be followed up on to resolve or void.

**Cash receipts:**

- Assignment and accountability records were not completed entirely. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.
- The following official receipts were issued several days after the funds were placed in the drop safe. Collections should be recorded in the accounting system in a timely manner.

<b>Official receipt number</b>	<b>Deposit date</b>	<b>Recorded date</b>
3	September 1, 2017	October 4, 2017
4	September 22, 2017	October 4, 2017

- The following official receipt did not include proper supporting documentation. Supporting documentation, such as a remittance advice, a detailed monies collected form, or a subsidiary receipt, should accompany all official receipts.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
6	October 26, 2017	\$5,000.00

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**OCPS Academic Center for Excellence (Continued)**

Current year comments (Continued)

Cash receipts (Continued):

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
56	March 26, 2018	April 3, 2018

Fundraisers and admission events:

- A ticket sales report was not completed for the Aristocats Musical admission event. In addition, ticket sales reports did not indicate official receipt numbers. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.
- The same two ticket numbers were included on two separate ticket sales reports for Track and Field dated April 19, 2018 and April 27, 2018 that correspond with official receipt numbers 60 and 61. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.
- There was no ending inventory for several athletic tickets and for the Aristocats Musical listed on the ticket inventory reports. All tickets must be accounted for on a ticket inventory report.

Cash disbursements:

- It appears that the approval date on the following requisition and purchase order form was subsequently altered to a date that was prior to the disbursement. Internal Fund records should remain intact and not be altered in any fashion.

<b>Check number</b>	<b>Check date</b>	<b>Check amount</b>
5031	March 5, 2018	\$52.98

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**OCPS Academic Center for Excellence (Continued)**

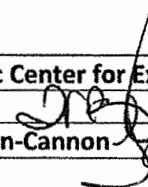
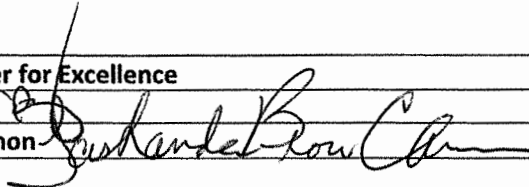
Current year comments (Continued)

Cash disbursements (Continued):

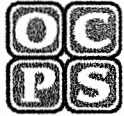
- The following check was not supported by a vendor invoice or receipt. Vendor invoices and vendor receipts should be retained in the internal account records for auditing purposes.

<b>Check number</b>	<b>Check date</b>	<b>Check amount</b>
5038	April 6, 2018	\$1,694.00



Department / School Name	OCPS-Academic Center for Excellence
Administrator / Department Head	Wendy Ivory 
Cabinet Official / Area Superintendent	Tashanda Brown-Cannon 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The bank reconciliation for July 2017 could not be located. In addition, the monthly bank reconciliation for August 2017 was not completed in a timely manner. Bank reconciliations must be completed, approved and submitted to the District Office prior to the end of the following month.	Will complete, have approved by Principal, and submit to the District Office prior to the end of the following month	Buffy Harp-Poole (Bookkeeper)  Wendy Ivory (Principal)	At the end of the each month.
The bank reconciliation for June 2018 showed one check totaling \$14.00 which was outstanding for more than six months. Outstanding checks over six months should be followed up on to resolve or void.	Follow up on any outstanding check to either resolve or void	Buffy Harp-Poole (Bookkeeper)	When showing outstanding checks over 180 days.



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: \_\_\_\_\_

<p>Assignment and accountability records were not completed entirely. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.</p>	<p>Make sure all subsidiary receipts for every assignment, accountability record, and inventory at the year-end are accounted for. Also, all missing receipts will have an explanation attached signed by the Principal.</p>	<p>Buffy Harp-Poole (Bookkeeper) and staff member</p>	<p>10/2018</p>									
<p>The following official receipts were issued several days after the funds were placed in the drop safe. Collections should be recorded in the accounting system in a timely manner.</p> <table border="1" data-bbox="262 829 695 1068"> <thead> <tr> <th>Official receipt number</th> <th>Deposit date</th> <th>Recorded date</th> </tr> </thead> <tbody> <tr> <td>3</td> <td>September 1, 2017</td> <td>October 4, 2017</td> </tr> <tr> <td>4</td> <td>September 22, 2017</td> <td>October 4, 2017</td> </tr> </tbody> </table>	Official receipt number	Deposit date	Recorded date	3	September 1, 2017	October 4, 2017	4	September 22, 2017	October 4, 2017	<p>Collections will be recorded on the same day monies are received.</p>	<p>Buffy Harp-Poole (Bookkeeper)</p>	<p>10/2018</p>
Official receipt number	Deposit date	Recorded date										
3	September 1, 2017	October 4, 2017										
4	September 22, 2017	October 4, 2017										
<p>The following official receipt did not include proper supporting documentation. Supporting documentation, such as a remittance advice, a detailed monies collected form, or a subsidiary receipt, should accompany all official receipts.</p>	<p>Will have the proper documentation to accompany all official receipts</p>	<p>Buffy Harp-Poole (Bookkeeper)</p>	<p>10/2018</p>									



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: \_\_\_\_\_

<b>Official receipt number</b> 6	<b>Official receipt date</b> October 26, 2017	<b>Official receipt amount</b> \$5,000.00							
<p>Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.</p> <table border="1"> <thead> <tr> <th data-bbox="254 662 380 760"> <b>Official receipt number</b> </th> <th data-bbox="386 662 512 760"> <b>Date of collection</b> </th> <th data-bbox="518 662 695 760"> <b>Date deposited with bookkeeper</b> </th> </tr> </thead> <tbody> <tr> <td data-bbox="254 802 380 867">56</td> <td data-bbox="386 802 512 867">March 26, 2018</td> <td data-bbox="518 802 695 867">April 3, 2018</td> </tr> </tbody> </table>	<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>	56	March 26, 2018	April 3, 2018	<p>Make certain that the staff member collecting the money understands and follows the procedures of turning money into the bookkeeper within 24 hours of collection</p>	<p>Buffy Harp-Poole (Bookkeeper) and Staff member</p>	<p>10/2018</p>
<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>							
56	March 26, 2018	April 3, 2018							
<p>A ticket sales report was not completed for the Aristocats Musical admission event. In addition, ticket sales reports did not indicate official receipt numbers. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.</p>	<p>Ensure a ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number is completed for each any event and is signed by the ticket manager and the bookkeeper.</p>	<p>Buffy-Harp-Poole (Bookkeeper) and Ticket Manger</p>	<p>10/2018</p>						





AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: \_\_\_\_\_

<p>The same two ticket numbers were included on two separate ticket sales reports for Track and Field dated April 19, 2018 and April 27, 2017. The ticket sales reports correspond with official receipt numbers 60 and 61. Ticket sales reports must be mathematically accurate.</p>	<p>Confirm ticket sales report corresponds with the official sales receipt numbers. Also, will make sure the ticket sales are numerically accurate.</p>	<p>Buffy Harp-Poole (Bookkeeper) and Ticket Manager</p>	<p>10/2018</p>						
<p>There was no ending inventory for several athletic tickets and for the Aristocats Musical listed on the ticket inventory reports. All tickets must be accounted for on a ticket inventory report.</p>	<p>Will conduct inventory properly to account for all tickets on the inventory report.</p>	<p>Buffy Harp-Poole (Bookkeeper) Ticket Manager</p>	<p>10/2018</p>						
<p>It appears that the approval date on the following requisition and purchase order form was subsequently altered to a date that was prior to the disbursement. Internal Fund records should remain intact and not be altered in any fashion.</p> <table border="1" data-bbox="268 1117 667 1247"> <thead> <tr> <th>Check number</th> <th>Check date</th> <th>Check amount</th> </tr> </thead> <tbody> <tr> <td>5031</td> <td>March 5, 2018</td> <td>\$52.98</td> </tr> </tbody> </table>	Check number	Check date	Check amount	5031	March 5, 2018	\$52.98	<p>Do not alter any documents. Internal records will always remain original.</p>	<p>Buffy Harp-Poole (Bookkeeper)</p>	<p>10/2018</p>
Check number	Check date	Check amount							
5031	March 5, 2018	\$52.98							



<p>The following check was not supported by a vendor invoice or receipt. Vendor invoices and vendor receipts should be retained in the internal account records for auditing purposes.</p> <table border="1"><thead><tr><th>Check number</th><th>Check date</th><th>Check amount</th></tr></thead><tbody><tr><td>5038</td><td>April 6, 2018</td><td>\$1,694.00</td></tr></tbody></table>	Check number	Check date	Check amount	5038	April 6, 2018	\$1,694.00	<p>Any check issued to a Vendor will have the invoice attached to reflect the check amount.</p>	<p>Buffy Harp-Poole</p>	<p>10/2018</p>
Check number	Check date	Check amount							
5038	April 6, 2018	\$1,694.00							

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Odyssey Middle**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Olympia High**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Orange Center Elementary**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- There was no fund transfer journal entry proof sheet for journal entry number 97916. All journal entries should have appropriate documentation to support the adjustment and should include the principal's approval.

Cash receipts:

- An assignment and accountability record was not signed by the preparer. All assignment and accountability records should be signed by the person responsible for maintaining the records.
- The following official receipts did not have any supporting documentation for a donation received and were posted to the Principal's Discretionary account. Supporting documentation, such as a remittance advice or a donation letter, should accompany all donations. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

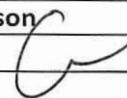
<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
429	January 29, 2018	\$1,744.00
436	April 18, 2018	\$791.72

Cash disbursements:

- The following checks were not supported by a vendor invoice or receipt. Vendor invoices and vendor receipts should be retained in the internal account records for auditing purposes.

<b>Check number</b>	<b>Check date</b>	<b>Check amount</b>
5353	August 3, 2017	\$1,895.65
5366	November 10, 2017	\$200.00
5369	January 11, 2018	\$225.00
5371	January 25, 2018	\$446.40
5385	May 2, 2018	\$1,490.50



Department / School Name	Orange Center Elementary
Administrator / Department Head	LaDonna Johnson
Cabinet Official / Area Superintendent	Greg Moody 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
There was no fund transfer journal entry proof sheet for journal entry number 97916. All journal entries should have appropriate documentation to support the adjustment and should include the Principal's approval.	Moving forward making sure all journal entries have a proof sheet along with the principal approval	Kiyada Lee/Secretary	The actions will be completed immediately and continuously. Evidence of completion will be provided through properly kept documentation.
An assignment and accountability record was not signed by the preparer. All assignment and accountability records should be signed by the person responsible for maintaining the records.	Make sure all records are signed	Kiyada Lee/Secretary	
The Following official receipts did not have any supporting documentation for a donation received and posted to the principal's Discretionary account. Supporting documentation, such as a remittance advice or a	Making sure all donations have a letter attach and make sure the letter specify Principal Discretionary.	Kiyada Lee/Secretary	



donation letter, should accompany all donations. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.			
Several checks were not supported by a vendor invoice or receipt. Vendor invoices and vendor receipts should be retained in the internal account records for auditing purposes	Obtain an invoice for all checks along with supporting documents.	Kiyada Lee/Secretary	

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Orange County Virtual**

Comments repeated from prior report

Cash disbursements:

- The requisition and purchase order forms for the following checks were completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
5028	165.00	February 8, 2018	September 27, 2017
5029	1,127.55	June 4, 2018	March 22, 2018
5030	344.02	June 1, 2018	April 20, 2018

Current year comments

General procedures:


- Transcript fee collections were not forwarded to the District Office as of June 30, 2018. Any balance in the Transcript Fees account must be sent to the District Office at the end of the year.

Cash disbursements:

- Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the Krispy Kreme and Chick-fil-A Calendar fundraisers. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.





Department / School Name	Orange County Virtual School
Administrator / Department Head	Brandi Gurley 
Cabinet Official / Area Superintendent	Dr. Christopher Bernier

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The Requisition and Purchase order forms were completed after goods were purchased.	While purchases were approved in advance of actually being acquired, the documentation and forms should reflect the same by having the date the quote is approved used, rather than the date of the invoice. All subsequent forms will be completed when the quote is approved, instead of when the invoice is approved for payment.	Marilyn Stevenson Brandi Gurley	The evidence of the corrective action is the understanding of the appropriate order of events that forms should be processed and approved for requisitions and purchases. This action will be corrected and completed effective immediately as of 10/2018.
The balance of Internal funds are excess of June 30, 2018.	All incoming funds will be utilized in the school year that they are raised to benefit the students before the end of that same school year.	Marilyn Stevenson Brandi Gurley	The evidence of the corrective action is the understanding that carrying over a balance is not appropriate. This action will be corrected and completed effective immediately as of 10/2018.



Use tax on the cost of item held for resale.	Taxes will need to be accessed and accounted for on all resale items. The responsible persons will review the guideline/rule in the bookkeeping information and trainings provided by the district.	Marilyn Stevenson Brandi Gurley	The evidence of the corrective action is the understanding that taxes must be paid on items for resale. This action will be corrected and completed effective immediately as of 10/2018.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Orlando Campus – Orange Technical College**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The fund transfer journal entry proof sheet for journal entry number 107747 was not signed by the principal. All journal entries should have appropriate documentation to support the adjustment and should include the principal's approval.

Cash disbursements:

- Check number 10879 for \$24.70 was an improper expenditure made to the bookkeeper for reimbursement for USPS charges. The School Board prohibits reimbursements to bookkeepers.



FISCAL PERIOD: 2017-2018

**AUDIT RESPONSE MATRIX**

DEPARTMENT/SCHOOL: OTC-ORLANDO CAMPUS

ADMINISTRATOR/PRINCIPAL: Mr. Andrew Jenkins *Andrew Jenkins*

DEPARTMENT HEAD/AREA SUPERINTENDENT: Dr. Michael Armbruster *[Signature]*

Exception Noted	Management Response	Responsible Person	Outcome Timeline
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? What is the evidence of completion?
<p>1. The fund transfer journal entry proof sheet was not signed by the principal.</p> <p>All journal entries should have appropriate documentation to support the adjustment and should include principal's approval.</p> <p>2. An improper check made to the bookkeeper for reimbursement for USPS charges.</p> <p>The School Board prohibits reimbursements to bookkeepers.</p>	<p>The School Bookkeeper will review all transfer journal sheets to verify that documents have been signed by all parties to ensure that comply with the audit mandates.</p> <p>The Business Manager will meet with all the staff in charge of signing checks to inform them about the audit mandates.</p>	<p>School Bookkeeper School Senior Director Business Manager</p> <p>Assistant Directors School Senior Director Business Manager</p>	<p>Starting October 2018</p> <p>The School Bookkeeper will ensure that all documents are signed and have the proper documentation to support the adjustment.</p> <p>The School Senior Director and Assistant Directors will ensure, before signing a check, that the check complies with the audit mandates.</p> <p>Process should be completed by June 2019.</p>

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Orlo Vista Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- Check number 5316 for \$125.13 was an improper expenditure made to the bookkeeper for reimbursement of snacks purchased for a pre-planning meeting. The School Board prohibits reimbursements to bookkeepers.



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE

Scanned to Janet to Barton 10/25/18

Oct 9, 2018

Department / School Name	Orlo Vista Elementary
Administrator / Department Head	Tamara Barton-Buggs
Cabinet Official / Area Superintendent	Mrs. Tashanda Brown- Cannon

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Check number 5316 for \$125.13 was an improper expenditure made to the bookkeeper for reimbursement of snacks purchase for a pre-planning meeting.	We are adding the Asst. Principal (Mrs. Prince) to the bank so that she could sign checks.	Janet Colon	Action will be completed by 10/2018

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Palm Lake Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Palmetto Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
917	February 15 - 23, 2018	February 23, 2018

Cash disbursements:

- The following check only included the bookkeeper's signature. All checks written by the school must be signed by two individuals.

<b>Check number</b>	<b>Check date</b>	<b>Check amount</b>
5203	May 10, 2018	\$1,540.00





Department / School Name	Palmetto Elementary
Administrator / Department Head	Meredith Leftakis
Cabinet Official / Area Superintendent	James Larson

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Monies collected from outside were not turned in to the school bookkeeper by the following date.	All monies should collected and deposit the same day.	Minerva Roman (New Secretary)	Action already has been completed and policies been follow.
Check # 5203 only had done with one signature.	All checks will have 2 signatures.	Minerva Roman (New Secretary)	Action already has been completed and policies been follow.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Pershing-Pine Castle Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Piedmont Lakes Middle**

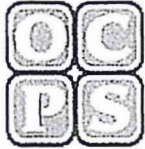
Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- Tickets were not issued for admission charges for the eighth grade dance. School Board policy requires tickets must be sold at school sponsored events if admission is charged.



FISCAL PERIOD: 2017-2018

AUDIT RESPONSE MATRIX

DEPARTMENT/SCHOOL:

Piedmont Lakes Middle School

ADMINISTRATOR/PRINCIPAL:

E.J. Thompson

DEPARTMENT HEAD/AREA SUPERINTENDENT:

Rahim Jones

Exception Noted	Management Response	Responsible Person	Outcome Timeline
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? What is the evidence of completion?
<p>Tickets were not issued for admission charges for the 8th grade dance.</p>	<p>Tickets must be sold for admission charged events.</p>	<p>Event Sponsor and School Bookkeeper.</p>	<p>Immediate action: All sponsored admission events will have tickets.</p>

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Pinar Elementary**

Comments repeated from prior report

Cash disbursements:

- The requisition and purchase order form that corresponds with check number 5334 for \$492.00 was not dated by the principal. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase. The principal should date the form to provide evidence of when the requisition and purchase order form was approved.

Current year comments

None noted.



Department / School Name	Pinar ES
Administrator / Department Head	Joscelyn Harold Gladden <i>J.H. Gladden</i>
Cabinet Official / Area Superintendent	Patricia Fritzler <i>P. Fritzler</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
A purchase order form was not dated by the principal. The Principal should date the form to provide evidence of when the requisition and purchase order form was approved.	The requisition should be signed and dated prior to purchasing the requested item.	Ruth Ramirez- Secretary/Bookkeeper Joscelyn Harold Gladden-Principal	The requisition will be dated after the approval signature was provided.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Pine Hills Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Pineloch Elementary**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The total balance of the Internal Funds appears excessive as of June 30, 2018, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.
- The following donation with no specific purpose designated by the donor was posted to the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
939	February 20, 2018	\$1,183.00

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
927	January 22, 2018	January 25, 2018



- Assignment and accountability records were not completed. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.

Fundraisers and admission events:

- A sales report was not completed for the candle sales. A sales report is required for each sales activity conducted and must be signed by the principal.





Department / School Name	Pineloch Elementary School
Administrator / Department Head	Dr. Stacey Price 
Cabinet Official / Area Superintendent	Mr. James Larsen 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The balance of the Internal Funds appears excessive as of June 30, 2018 relative to the School's activity for the year.	Monies should be utilized in the year of receipt to benefit the current student body. W /P Ref: 2200	Bookkeeper/Principal	Since today we are making plans and we are aware of this, we will be making some purchases for the students.
The following donation with no specific purpose designated by the donor was posted to the Principal's Discretionary account.	The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion. Official receipt number 939 date 02/20/2018 for \$1,183.00 W /P Ref: 2201	Bookkeeper/Principal	Since August, we are taking actions of this matter and have retained letters for all donations collected for the current year.
Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection.	All external collections should be turned in to the bookkeeper by the following day, regardless of amount. W /P Ref: 2201	Bookkeeper	Teachers will be instructed again to turn in money the same day it is collected. Money will be turned in to bookkeeper in a timely manner and recorded in the monies collected forms. Bookkeeping Procedures will be sent quarterly to teachers as a reminder.



<p>Assignment and accountability records were not completed. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end.</p>	<p>Any missing receipts should have an explanation attached and include the principal's signature. W /P Ref: 2201</p>	<p>Bookkeeper/Teachers</p>	<p>For this year, we have instructed all staff of this matter. We will be writing a letter for any receipts that are lost. Until this date, all the receipts are complete none are missing and we are working to get better in the process.</p>
<p>A sales report was not completed for the candle sales.</p>	<p>A sales report is required for each sales activity conducted and must be signed by the principal. W /P Ref: 2201</p>	<p>Bookkeeper/Principal</p>	<p>We will be more aware of this matter and follow all the require a process.</p>

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Pinewood Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Prairie Lake Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following donation with no specific purpose designated by the donor was posted to the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

Official receipt number	Official receipt date	Official receipt amount
397	December 18, 2017	\$ 400.00

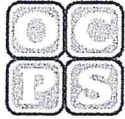
Cash disbursements:

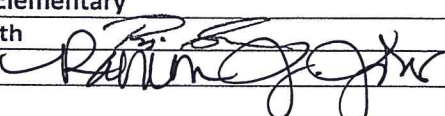
- The requisition and purchase order forms for the following checks were completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
5675	\$5,546.00	May 9, 2018	January 29, 2018
5691	\$64.80	June 15, 2018	May 25, 2018

- The following check only included the principal's signature. All checks written by the school must be signed by two individuals.

Check number	Check date	Check amount
5649	March 8, 2018	\$10,356.00



Department / School Name	Prairie Lake Elementary
Administrator / Department Head	Robert Strenth
Cabinet Official / Area Superintendent	Rahim Jones 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Donation with no specific purpose put into Principals Discretionary	Put into General Account	Janella Butler Bookkeeper	9/3/2018
Purchase orders must be approved by principal before purchase	Make sure principal has approved first	Janella Butler Bookkeeper	9/3/2018
Check found with only one signature	Make sure there are two signatures	Janella Butler Bookkeeper	9/3/2018

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Princeton Elementary**

Comments repeated from prior report

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
4261	February 28, 2018	March 6, 2018

Current year comments

General procedures:

- The following donation designated by the donor for a laptop cart was posted to the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
4490	June 28, 2018	\$11,579.00

Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
6022	\$119.57	August 14, 2017	August 10, 2017

- Check number 6022 for \$119.57 was an improper expenditure made to the bookkeeper for a reimbursement. School Board policy specifically prohibits reimbursements to the bookkeeper.



Department / School Name	Princeton ES
Administrator / Department Head	Amanda Maxwell
Cabinet Official / Area Superintendent	John W. Wright

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection.	All external collections should be turned in to the bookkeeper by the following day, regardless of amount.	Principal, Mrs. Maxwell, Bookkeeper, Mrs. Chavarie and Teachers	Teachers will be reminded of policy to turn in money to the bookkeeper daily. 10/2018.
The following donation designated by the donor for a laptop cart was posted to the Principal's Discretionary account- OR 4490	The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.	Principal, Mrs. Maxwell and Bookkeeper, Mrs. Chavarie	Bookkeeper will post donations to the correct account based on supporting documentation. 10/2018
The requisition and purchase order form for the following check was completed after the goods or services were purchased. Ck #6022	A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.	Principal, Mrs. Maxwell and Bookkeeper, Mrs. Chavarie	Bookkeeper will ensure all requisitions are completed and approved before purchases are made. 10/2018

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OCT 21 2018

OCPS INNOVATION OFFICE



<p>The following check was made payable to the bookkeeper as reimbursement for a purchase for the school. Ck #6022</p>	<p>School Board policy specifically prohibits checks written to the bookkeeper.</p>	<p>Principal, Mrs. Maxwell and Bookkeeper, Mrs. Chavarie</p>	<p>Bookkeeper will not make any purchases with personal funds that require reimbursement. 10/2018</p> <p><i>MM</i></p>
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RECEIVED

OCT 21 2018

OCPS INNOVATION OFFICE



**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Ridgewood Park Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Riverdale Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Riverside Elementary**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The total balance of the Internal Funds appears excessive as of June 30, 2018, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

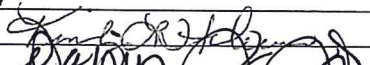
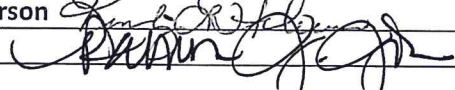
Cash receipts:

- Assignment and accountability records were not completed. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.

Cash disbursements:

- Check number 5496 for \$114.27 was an improper expenditure made to the bookkeeper for reimbursement. The School Board prohibits reimbursements to bookkeepers.



Department / School Name	Riverside Elementary
Administrator / Department Head	Kimberly Hankerson 
Cabinet Official / Area Superintendent	Dr. Rahim Jones 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The balance of the Internal Funds appears excessive as of June 30, 2018 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Previous bookkeeper has retired. New bookkeeper has attended training.	Tara Burt (New) Secretary/Bookkeeper	Previous bookkeeper has retired. New bookkeeper has attended training.
Assignment and accountability records were not completed. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.	Previous bookkeeper has retired. New bookkeeper has attended training.	Tara Burt (New) Secretary/Bookkeeper	Previous bookkeeper has retired. New bookkeeper has attended training.
The following check was made payable to the Bookkeeper for reimbursement for a purchase for the school. School Board policy specifically prohibits checks written to the	Previous bookkeeper has retired. New bookkeeper has attended training.	Tara Burt (New) Secretary/Bookkeeper	Previous bookkeeper has retired. New bookkeeper has attended training.



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: \_\_\_\_\_

bookkeeper. Check number 5496, check amount \$114.27, Check date November 29, 2017.			

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Robinswood Middle**

Comments repeated from prior report



None noted.

Current year comments

Fundraisers and admission events:

- A certification statement and ticket sales report was not completed for the tickets produced in-house for the eighth grade social. The sponsor of the event and the principal must sign a certification statement indicating the series and price of the tickets produced in-house. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.



<b>Department / School Name</b>	ROBINSWOOD MIDDLE SCHOOL
<b>Administrator / Department Head</b>	NICOLE JEFFERSON, PRINCIPAL 
<b>Cabinet Official / Area Superintendent</b>	GREGORY MOODY, WLC AREA SUPERINTENDENT 

<b>Exception Noted (Finding / recommendation)</b>	<b>Management Response (Corrective Action)</b>	<b>Responsible Person (Name &amp; Title)</b>	<b>Expected Outcome &amp; Completion Date What is the evidence of the corrective action?</b>
<b>What is? What should be?</b>	<b>What needs to be done?</b>	<b>Who needs to do it?</b>	<b>When will the action be completed? (MM/YYYY)</b>
A certification statement and ticket sales report was not completed for the tickets produced in house for the 8 <sup>th</sup> grade social. The sponsor of the event and the principal must sign a certification statement and the ticket sales report indicating the series and price of the tickets produced in-house	The bookkeeper and the 8th grade sponsor has completed ticket sales report and certification statement for 2017-2018 . The Procedure reviewed with staff & bookkeeper.	Staff and Bookkeeper	10-10-2018 Copy of statement and sales report attached

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Rock Lake Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Rock Springs Elementary**

Comments repeated from prior report

General procedures:

- The total balance of the Internal Funds appears excessive as of June 30, 2018, relative to the school’s activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Extended day:

- Extended day tuition and the corresponding tuition balance report for February 2018 was not forwarded to the District Office until March 13, 2018. All tuition must be sent to the District Office by the 10<sup>th</sup> of the following month.

Current year comments

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
5800	September 1, 2017	September 18, 2017

Fundraisers and admission events:

- A sales report was not completed for the shirt fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.



Department / School Name	Rock Springs Elem
Administrator / Department Head	Nathan Hay
Cabinet Official / Area Superintendent	Dr. Jones <i>Nathan Hay</i> <i>Dr. Jones</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
The Fund Balance appears Excessive.	Monies should be utilized in the year.	Bookkeeper	During the School Year 06/2019
Ext. Day Tuition balance report for February 2018 was not forwarded to the District office by the 10 <sup>th</sup> .	Funds must be sent to the district by the 10 <sup>th</sup> of the month.	Bookkeeper	Each Month 06/2019
Monies collected from outside the main office were not turned in to the school bookkeeper by the following day.	All monies collected should be turned in to the bookkeeper each day.	Teacher	Daily 06/2019
Sales Report was not completed for the T-Shirt Sales Fund raiser	Sales reports is required for each sales Activity	Bookkeeper	When Sale event is over. 06/2019

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Rolling Hills Elementary**

Comments repeated from prior report

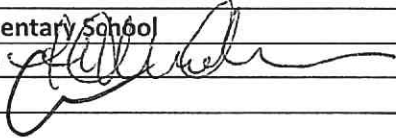
None noted.

Current year comments

General procedures:

- The total balance of the Internal Funds appears excessive as of June 30, 2018, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.



Department / School Name	Rolling Hills Elementary School
Administrator / Department Head	Farah Henderson 
Cabinet Official / Area Superintendent	Gregory Moody

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The balance of the Internal Funds appears excessive as of June 30, 2018 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Making sure monies collected during school year is used for current student body.	Farah Henderson	Monies collected for restitution will be forwarded to district budget office by 10/19/2018  Monies collected for pepsi/coke/commissions will be use on the staff by Winter Break.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Rosemont Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Sadler Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Sally Ride Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
331	March 2, 2018	March 6, 2018

- A \$500 OCPS Food and Nutrition Services mini grant for Healthy School Team programming focused on student nutrition education and healthy eating activities was deposited into the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state they are to be used at the principal's discretion.



Department / School Name	Sally Ride Elementary
Administrator / Department Head	Raquel Flores <i>Raquel Flores</i>
Cabinet Official / Area Superintendent	Dr. Patricia Fritzler <i>Patricia Fritzler</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Outside money collected wasn't turned into the Bkkpr. By the following day	Inform staff of the importance of turning in money to the Bkkpr. By the day after receiving it.	All staff who collect outside money.	Immediately and was relayed to all staff on 8/6/18
Money from a Grant was deposited into Principal's Discretionary and it shouldn't because it wasn't stated to in the donation letter.	Make sure it states in the donation letter that the money is to be deposited into Principal's Discretionary.	Bookkeeper	Immediately for all future donations. 8/23/18



**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Sand Lake Elementary**

Comments repeated from prior report

Cash receipts:

- An assignment and accountability record was not signed by the preparer. All assignment and accountability records should be signed by the person responsible for maintaining the records. There were four missing extended day subsidiary receipts without a corresponding explanation and principal approval. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.

Extended day:

- Official receipt number 4374 was issued a week after the funds were placed in the drop safe. Collections should be recorded in the accounting system in a timely manner.

Current year comments

General procedures:

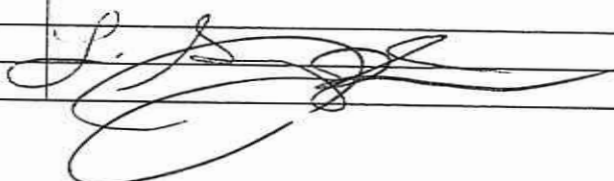
- Extended day tuition collections were not forwarded to the District Office as of June 30, 2018. Any balance in the Extended Day Tuition account must be sent to the District Office at year-end.

Cash receipts:

- The following official receipt did not have any supporting documentation for a donation received. Supporting documentation, such as a remittance advice or a donation letter, should accompany all donations.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
3892	August 17, 2017	\$25.00



Department / School Name SAND LAKE ES	
Administrator / Department Head LAURA SUPRENARD	
Cabinet Official / Area Superintendent JAMES LARSEN	

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Assignment & Acc't Record not signed by preparer. All receipts need to be accounted for and signed.	All subsidiary receipts need to be signed before filing.	Bonita Lewis, Extended Day Coordinator	Bookkeeper will check all receipts when they are turned in to her.
Official receipt was issued 1 week after the funds were put in the drop safe.	Official receipt date must match the date it was put in the drop safe.	Bonita Lewis, Extended Day Coordinator	Drop safe is no longer used due to all payments are made through School Pay.
End of year left over funds totaling \$32.43 for Extended Day were not submitted to the District Office.	At the end of the year in June, all leftover funds in the Extended Day account must be sent over to the District Office.	Patti Schwartz, Sec/Bookkeeper	End of the fiscal year every June 30 <sup>th</sup> .
Official Cash Receipt #3892 did not have any documentation attached supporting the donation of \$25.00	All Official Receipts for donations must have supporting documentation stating the amount is for a donation and who the funds are going to.	Any staff members who receives funds.	We are using School Pay for all funds that are received within the school.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Shenandoah Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Shingle Creek Elementary**

Comments repeated from prior report

Cash disbursements:

- The requisition and purchase order forms for the following checks were completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
5728	\$125.00	March 14, 2018	February 27, 2018
5759	\$901.00	June 1, 2018	May 31, 2018

Current year comments

Cash receipts:

- Assignment and accountability records were not completed entirely. Receipts utilized and receipts on hand were not indicated. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.
- The following donation with no specific purpose designated by the donor was posted to the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
2451	July 20, 2017	\$350.00

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Shingle Creek Elementary (Continued)**

Current year comments (Continued)

Cash receipts (Continued):

- The following bank deposit was not deposited timely in the drop safe. School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection.

<b>Official receipt number</b>	<b>Date collected by bookkeeper</b>	<b>Official receipt amount</b>	<b>Deposit date</b>
2508	December 6, 2017	\$290.00	December 13, 2017

Fundraisers and admission events:

- A request for fund raising activity form and a sales report were not completed for the family game night fundraiser. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A sales report is required for each sales activity conducted and must be signed by the principal.

Cash disbursements:

- Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the Panda Express shirts. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.



AUDIT RESPONSE MATRIX

DEPARTMENT/SCHOOL:

Shingle Creek Elementary

ADMINISTRATOR/PRINCIPAL:

Jennifer Schafer

DEPARTMENT HEAD/AREA SUPERINTENDENT:

Dr. James Larsen

Exception Noted	Management Response	Responsible Person	Outcome Timeline
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? What is the evidence of completion?
<p>#1 The requisition and purchase order forms for the following checks were completed after goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the Principal prior to the purchase.</p> <p>#2 Assignment and accountability records were not completed entirely. Receipts utilized and receipts on hand were not indicated. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any</p>	<p>Principal must sign and approve the purchase before the purchase is made.</p> <p>Everytime a book is assigned to an employee number of receipts must be accounted for and recorded when the receipt book is returned receipts must be counted and recorded as well to see if any are missing.</p>	<p>Bookkeeper, Mrs. Ilka Peguero should prepare purchase order for Principal to approve before purchases are made. The individual must informed of htis process before making a purchase.</p> <p>Bookkeeper Mrs. Ilka Peguero.</p>	<p>Action already taking place. Evidence attached.</p> <p>Action already taking place at the school's records. Evidence attached.</p>



AUDIT RESPONSE MATRIX

DEPARTMENT/SCHOOL:

Shingle Creek Elementary

ADMINISTRATOR/PRINCIPAL:

Jennifer Schafer 

DEPARTMENT HEAD/AREA SUPERINTENDENT:

Dr. James Larsen 

Exception Noted	Management Response	Responsible Person	Outcome Timeline
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? What is the evidence of completion?
<p>#2 (con't) missing receipts should have an explanation attached and included the Principal's signature.</p> <p>#3 The following donation with no specific purpose designated by the donor was posted to the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be at the Pricipal's discretion.</p>	<p>Receipts are counted and recorded before the book is assigned and will be accounted for and recorded at year-end.</p> <p>All checks that shoould be deposited at the Principal's Discretionary's account must be designated for that account. Stated on the check or on a letter of explanation.</p>	<p>The institution who makes the check must specified the check is for the Principal's Discretionary's account and Bookkeeper must make sure it is clearly stated.</p>	<p>Action already taking place checks deposited to Principal's Discretionary's account are designated for the account. Evidence attached.</p>



**AUDIT RESPONSE MATRIX**

DEPARTMENT/SCHOOL:

Shingle Creek Elementary

ADMINISTRATOR/PRINCIPAL:

Jennifer Schafer *Jennifer Schafer*

DEPARTMENT HEAD/AREA SUPERINTENDENT:

Dr. James Larsen

Exception Noted	Management Response	Responsible Person	Outcome Timeline
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? What is the evidence of completion?
<p>#4 The following official receipt for an activity that benefitted all students was posted to an account other than the General account. Activities that are available to all students should be deposited into General account for hte entire student body.</p> <p>#5 The following bank deposit was not deposited timely in the drop safe. School Board policy requeries that all collections must be deposited within a drop safe or the depository the same day of collection.</p>	<p>Checks without an specific asignment must be deposited to General account for the benefit of all students.</p> <p>Deposits must be made the same day money is collected, unless noted.</p>	<p>Bookkeeper Mrs. Ilka Peguero must make sure checks are deposited in the corresponding accounts.</p> <p>Bookkeeper Mrs. Ilka Peguero must deposit same day of collection.</p>	<p>In the future we will make sure checks are deposited in the corresponding accounts. No evidence attached.</p> <p>Action already taking place money is deposited same day is collected. Evidence attached.</p>





AUDIT RESPONSE MATRIX

DEPARTMENT/SCHOOL:

Shingle Creek Elementary

ADMINISTRATOR/PRINCIPAL:

Jennifer Schafer *J. Schafer*

DEPARTMENT HEAD/AREA SUPERINTENDENT:

Dr. James Larsen

Exception Noted	Management Response	Responsible Person	Outcome Timeline
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? What is the evidence of completion?
<p>#6 A requests for fund raising activity form and a sales report were not completed for the family game night fund raiser. A requests for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the Principal prior to making any commitments. A sales report is required for each sales activity conducted and must be signed by the Principal.</p>	<p>Next time we have a fund raising activity a fund raising activity form a a sales report must be completed prior to the activity. The Principal must sign a sales report after activity sales.</p>	<p>Bookkeeper, Mrs. Ilka Peguero and Principal, Ms. Jennifer Schafer.</p>	<p>In th we will make sure we have a fund rasing form before th activity takes place. We did not have any fund raising activities. No evidence attached.</p>



AUDIT RESPONSE MATRIX

DEPARTMENT/SCHOOL:

Shingle Creek Elementary

ADMINISTRATOR/PRINCIPAL:

Jennifer Schafer *Jennifer Schafer*

DEPARTMENT HEAD/AREA SUPERINTENDENT:

Dr. James Larsen

Exception Noted	Management Response	Responsible Person	Outcome Timeline
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? What is the evidence of completion?
<p>#7 Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the Panda Express t-shirts. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.</p>	<p>When sales of school shirts take place we need to pay taxes in order to be able to resale without having to submit taxes to Florida Department of Revenue.</p>	<p>Bookkeeper Mrs. Ilka Peguero.</p>	<p>Action already in place. Evidence attached for confirmation.</p>

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**South Creek Middle**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following bank deposit was not deposited timely in the drop safe. School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection.

<b>Official receipt number</b>	<b>Date Collected by bookkeeper</b>	<b>Official receipt amount</b>	<b>Deposit date</b>
3184	August 24, 2017	\$280.00	August 25, 2017

Fundraisers and admission events:

- A sales report was not completed for the Band candy fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.

AUDIT RESPONSE MATRIX

FISCAL PERIOD 2017-2018

DEPARTMENT/SCHOOL South Creek Middle School #1703
ADMINISTRATOR/PRINCIPAL <u>Sean S. Brown</u>
AREA SUPERVISOR/ASSOC. SUPT. <u>P. J.</u>

Exception Noted What Is? What ought to be?	Management Response What needs to be done?	Responsible Person Who needs to do it?	Outcome Timeline When will action be completed? What evidence of completion?
<ul style="list-style-type: none"> <li><b>Cash receipts:</b> The following band deposit was not deposited timely in the drop safe. School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection. OR# 3184 Date collect by bookkeeper 8-24-17 amount \$280.00 deposit date 8-25-17</li> </ul>	Deposit will be done on a daily base.	Bookkeeper	<p>Bookkeeper and Principal will talk to the staff during a faculty meeting on school procedures. I will also monitor the daily deposit.</p> <p>We will complete during the first semester and the evidence will be our faculty agenda.</p>
<ul style="list-style-type: none"> <li><b>Fundraiser and admission events:</b> A sales report was not completed for the Band candy fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.</li> </ul>	A reminder will go out to the teacher on any fundraiser.	Bookkeeper and Teachers	<p>Bookkeeper and Principal will talk to the staff during a faculty meeting on school procedures. I will also monitor school fundraiser activities.</p> <p>We will complete during the first semester and the evidence will be our faculty agenda.</p>

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Southwest Middle**

Comments repeated from prior report

General procedures:

- The total balance of the Internal Funds appears excessive as of June 30, 2018, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Fundraisers and admission events:

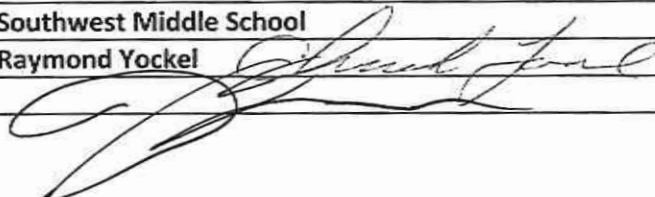
- A ticket sales report and ticket inventory report were not completed for the Chorus Lion King event. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. All tickets must be accounted for on a ticket inventory report.

Current year comments

Cash disbursements:

- A PROP-2 form was not completed for the purchase of a poster maker. PROP-2 forms must be completed for all capital expenditures of \$1,000 or more.
- The School Board Procurement Services Policy was not followed for the purchase of physical education equipment. Contractual services of \$5,001 to \$49,999 should be competitively quoted or facilitated through Procurement Services. Contractual expenditures of \$50,000 or more should be competitively bid.



Department / School Name	Southwest Middle School
Administrator / Department Head	Raymond Yockel 
Cabinet Official / Area Superintendent	

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (06/2019)
Internal Funds balance appears excessive as of June 30,2018	Monies to be utilized in the year of receipt	Teacher who manages the internal fund. Bookkeeper will review fund balance with acct. manager	Bookkeeper will print out internal fund balance for managing teacher and make sure monies are utilized.
Ticket sales & inventory report not completed for Chorus participation in Drama Lion King Field Trip	Ticket sales and ticket inventory report completed	Teacher who utilizes in house tickets and bookkeeper.	Bookkeeper will monitor all in house ticket sales and the appropriate reports required.
Prop-2 form not completed for the purchase of the poster maker	Administrator over fixed assets needs to complete the required Prop-2 form. Bookkeeper will notify when such expenditure is made.	Administrator over fixed assets and bookkeeper	Prop-2 report will be completed and a FA# sticker acquired.
PE equipment over \$5000.00 was not competitively quoted.	Expenditures over \$5000.00 will need to have quotes.	Teacher requesting expenditure and bookkeeper.	Bookkeeper will review quotes and request additional quotes if expenditure is over \$5000.00

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Southwood Elementary**

Comments repeated from prior report

None noted.

Current year comments

General Procedures:

- A PROP-2 form was not completed for the purchase of a poster maker. PROP-2 forms must be completed for all capital expenditures of \$1,000 or more.



Department / School Name	Southwood Elementary School
Administrator / Department Head	Stacey Tanenbaum, Principal <i>[Signature]</i>
Cabinet Official / Area Superintendent	Dr. P. Fritzler <i>[Signature]</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
A PROP-2 form was not completed for the purchase of a poster maker. PROP-2 forms must be completed for all capital expenditures of \$1,000 or more.	A prop 2 form needs to be completed for the poster maker that was purchased in 2017-2018 with Internal Accounts Funds.	Joey Warga, Secretary/Bookkeeper	Prop 2 was completed on 9/22/2018 and submitted to Elizabeth Trevino, Fixed Assets Specialist. *see attached*



**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Spring Lake Elementary**

Comments repeated from prior report

None noted.

Current year comments

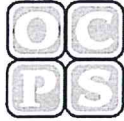
General procedures:

- When switching to a new bank account, obsolete checks were shredded without approval from the District office. Obsolete checks should be submitted to the Records Department for disposal. A letter must be included stating the check numbers to be disposed of and the principal's signature authorizing the check disposal.
- School picture commissions of \$681.00 were deposited into the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
5209	\$1,000.00	September 5, 2017	July 1, 2017



Department / School Name	Spring Lake Elementary
Administrator / Department Head	Patty Harrelson
Cabinet Official / Area Superintendent	Dr. Rahim J. Jones

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
When switching bank account obsolete checks should be sent to Records Department.	Old check were shredded instead of being sent to Records Management. Now that we know this policy it will be done properly.	Kathy Wise Bookkeeper	If we ever switch banks again all unused checks will be sent to Records Management.
Picture commission was deposited to incorrect account.	Picture commission will never be deposited to Principal's Discretionary account even if accompanied with a letter from photography company to do so.	Kathy Wise Bookkeeper	Funds transferred to correct account 9/06/18.
Requisition and purchase order were completed after the goods or services.	Work requested by School Board Member and district approved.	Paperwork was completed by previous bookkeeper.	No further action to be taken.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Stone Lakes Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Sun Blaze Elementary**

Comments repeated from prior report

Cash receipts:

- The subsidiary receipts were not kept in sequential order. Subsidiary receipts should be kept in sequential order to provide an appropriate audit trail and inventoried at year-end.

Current year comments

General procedures:

- Multiple errors were noted on the monthly bank reconciliations. School Board Policy DIB states that the principal shall be notified immediately of any errors in deposits and shall take appropriate corrective action. The table below shows several of the more significant errors noted.

<b>Month</b>	<b>Amount</b>	<b>Description</b>
September 2017	\$126.00	Not reported as a deposit in transit
September 2017	\$135.00	Not recorded in September when deposited
October 2017	\$135.00	Reported as a deposit in transit in error
October 2017	\$387.00	Not reported as a deposit in transit
October 2017	\$179.00	Not recorded in October when deposited
October 2017	\$15.77	Pepsi vending commission not recorded
November 2017	\$612.18	Never recorded
November 2017	\$205.00	Bank deposit #2697 short this amount
November 2017	\$490.00	Bank deposit #2703 short this amount

- No cash vault deposits were made between January 25, 2018 and May 3, 2018. Only credit card deposits were noted during this period. It is not reasonable for a school to have no cash and/or check collections during a three month period. School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection.
- Bank credits and debits were offset against one another when posted to the accounting system. Bank credits and debits should be posted separately to provide complete accountability for each transaction. In addition, the previous bookkeeper posted journal entries in amounts that could not be tied to transactions or bank errors in order to “force” the account to balance.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Sun Blaze Elementary (Continued)**

Current year comments (Continued)

General procedures (Continued):

- Journal entries were not filed in an organized manner so it could not be determined if journal entries were supported with a signed voucher for transfers completed from July 2017 through April 2018.
- The book fair contracts were not signed by the principal. The Internal Accounts Handbook states that all contracts must be executed by the principal for internal account activity.
- The total balance of the Internal Funds appears excessive as of June 30, 2018, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Cash receipts:

- Monies collected forms related to the book fair collections during October 2017 had been altered and cash shortages of \$200.00 and \$490.00 were noted. All collections must be deposited within a drop safe or the depository the same day of collection.
- A bank deposit dated November 1, 2017 totaling \$612.18 was not recorded in the accounting system. This same deposit originally totaled \$940.58, but \$328.40 was removed from it before it was deposited in the bank. All collections must be deposited within a drop safe or the depository the same day of collection. Collections should be recorded in the accounting system in a timely manner.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Sun Blaze Elementary (Continued)**

Current year comments (Continued)

Cash receipts (Continued):

- Seven deposits recorded in the accounting system in the months of September through November 2017 did not agree with bank deposits and a possible shortage of \$715.00 was noted. This amount includes the two altered deposits for bookfair receipts noted in a previous finding. All collections must be deposited within a drop safe or the depository the same day of collection. Amounts collected should be documented on receipts and should agree with the amount deposited.

<b>Date</b>	<b>Deposit in accounting system</b>	<b>Deposit on bank statement</b>	<b>Difference</b>
September 29, 2017	\$282.00	\$277.00	(\$5.00)
September 29, 2017	\$69.00	\$73.00	\$4.00
October 13, 2017	\$414.00	\$415.00	\$1.00
October 18, 2017	\$736.00	\$717.00	(\$19.00)
November 15, 2017	\$999.76	\$794.76	(\$205.00)
November 17, 2017	\$1,394.00	\$904.00	(\$490.00)
November 17, 2017	\$1,575.00	\$1,574.00	(\$1.00)
<b>Total</b>			<b>(\$715.00)</b>

- The previous bookkeeper did not consistently count monies in the teacher's presence or provide the signed yellow copy of the monies collected form to the teacher. All money collected should be counted in the presence of the student and a transfer receipt must be issued at that time. An official receipt needs to be completed for each event and for each person who remits money to the bookkeeper.
- Assignment and accountability records were not completed properly. Several subsidiary receipt books were not listed on the assignment and accountability records. In addition, sixty-two receipts noted as missing did not have explanations attached. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.
- Several monies collected forms did not indicate the corresponding subsidiary receipt numbers. Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Sun Blaze Elementary (Continued)**

Current year comments (Continued)

Fundraisers and admission events:

- A request for fund raising activity form was not completed for the shirt sale. In addition, a sales report was not completed for this fundraiser. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A sales report is required for each sales activity conducted and must be signed by the principal.
- Internal accounts policies and procedures were not followed for the shirt sale collections totaling \$10,880. Proceeds from the fundraiser were not deposited in to the internal accounts and the shirt vendor was paid \$4,896 in cash. The balance of \$5,984 that had been collected plus a \$45 overage was then recorded in the accounting system and distributed among the grade level class accounts based on the volume of orders. Documentation was prepared to make these transactions look like cash donations instead of sales proceeds. All funds from school fundraisers need to be deposited in the school’s internal accounts. Purchases should be made with a school check.

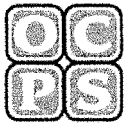
Cash disbursements:

- Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for shirt sale. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.
- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase. In addition, the check amount exceeded the amount of the invoice by \$9.42. This may represent an overpayment of the amount due or there was missing documentation to support additional charges.

Check number	Check amount	Date of approval	Date of purchase
1848	\$344.22	March 8, 2018	January 17, 2018

- The following check was not supported by a vendor invoice or receipt. Vendor invoices and vendor receipts should be retained in the internal account records for auditing purposes.

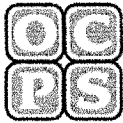
Check number	Check amount
1438	\$1,096.00



Department / School Name	Sun Blaze Elementary
Administrator / Department Head	Christine Szymanski-Principal <i>Christine Szymanski</i>
Cabinet Official / Area Superintendent	Dr. Patricia Fritzler <i>P Fritzler</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
<p>Subsidiary receipts were not maintained in numerical order.</p> <p>The Internal Accounts Handbook states subsidiary receipts must be filed in numerical order for audit purpose. When subsidiary receipts are not kept in order, the school cannot be assured that all receipts are accounted for and missing receipts could represent missing monies. In addition, maintaining subsidiary receipts in numerical order during the year will facilitate completing the Assignment and Accountability Record at year end.</p>	<p>Subsidiary receipts will be turned in to the Secretary/bookkeeper and maintained in numerical order throughout the year to ensure all receipts have been accounted for.</p>	<p>Lorraine Giammattei Secretary/ Bookkeeper</p>	<p>08/2018</p>





<ul style="list-style-type: none"> <li>Multiple errors were noted on the monthly bank reconciliations. The table below shows several of the more significant errors noted.</li> </ul>	<p>Transactions will be posted accurately. If a mistake is made, the principal will be notified immediately. School Board policy DIB will be reviewed.</p>	<p>Lorraine Giammattei, Secretary/Bookkeeper</p>	<p>09/2018</p>																																	
<table border="1"> <thead> <tr> <th>MONTH</th> <th>AMOUNT</th> <th>DESCRIPTION</th> </tr> </thead> <tbody> <tr> <td>September</td> <td>\$126.00</td> <td>Should have been a Deposit in Transit</td> </tr> <tr> <td></td> <td>\$135.00</td> <td>Was not recorded in September</td> </tr> <tr> <td>October</td> <td>\$135.00</td> <td>Listed as a Deposit in Transit in Error</td> </tr> <tr> <td></td> <td>\$387.00</td> <td>Should have been a Deposit in Transit</td> </tr> <tr> <td></td> <td>\$179.00</td> <td>Was not recorded in October</td> </tr> <tr> <td></td> <td>\$15.77</td> <td>Pepsi Vending Commission not recorded</td> </tr> <tr> <td>November</td> <td>\$612.18</td> <td>Was never recorded</td> </tr> <tr> <td></td> <td>\$205.00</td> <td>Bank Deposit #2697 short this amount</td> </tr> <tr> <td></td> <td>\$490.00</td> <td>Bank Deposit #2703 short this amount</td> </tr> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>School Board Policy DIB states: the principal shall be notified immediately of any errors in deposits and shall take appropriate corrective action.</p>	MONTH	AMOUNT	DESCRIPTION	September	\$126.00	Should have been a Deposit in Transit		\$135.00	Was not recorded in September	October	\$135.00	Listed as a Deposit in Transit in Error		\$387.00	Should have been a Deposit in Transit		\$179.00	Was not recorded in October		\$15.77	Pepsi Vending Commission not recorded	November	\$612.18	Was never recorded		\$205.00	Bank Deposit #2697 short this amount		\$490.00	Bank Deposit #2703 short this amount				<p>Christine Szymanski, Principal</p>		
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<ul style="list-style-type: none"> <li>No Cash Vault deposits were made between January 25, and May 3, 2018. Only School Pay credit card deposits were noted during this period. It is not reasonable for a school to have no cash and/or check collections during a three month period.</li> </ul>	<p>We are going to limit the amount of cash and checks collected from staff and parents by using school pay when possible. In the event cash or checks are collected. It will be</p>	<p>Lorraine Giammattei, Secretary/Bookkeeper</p>	<p>09/2018</p>																																	



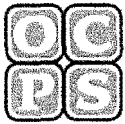
	receipted and deposited in the vault the same day.		
<ul style="list-style-type: none"><li>Bank credits and debits were offset against one another when posted to the School Funds Online (SFO) system. Bank credits and debits should be posted separately to provide complete accountability for each type of entry.</li></ul>	Bank credits and debits will be posted to the SFO as separated entries to account for all transactions. The internal accounts handbook has been reviewed and will be used to ensure accuracy.	Lorraine Giammattei, Secretary/ Bookkeeper	09/2018
<ul style="list-style-type: none"><li>The previous bookkeeper posted journal entries in amounts that could not be tied to transactions or bank errors in order to "force" the account to balance.</li></ul>	All journal entries will be in the correct amount that corresponds to a proper bank transaction.	Lorraine Giammattei, Secretary/ Bookkeeper	09/2018
<ul style="list-style-type: none"><li>Monies Collected Forms for Book Fair collections during October 2017 had been altered and we noted cash shortages of \$200.00 and \$490.00.</li></ul>	Monies collected forms will be completed by 2 parties together. Both parties will count the money to ensure accuracy.	Lorraine Giammattei, Secretary/ Bookkeeper	09/2018



<ul style="list-style-type: none"> <li>A bank deposit dated 11/1/2017 totaling \$612.18 was not recorded in the SFO system. This same deposit originally totaled \$940.58, but \$328.40 was removed from it before it got to the bank.</li> </ul>	<p>All bank deposits will be recorded in the SFO system on the same day it was made. Deposit slips will not be altered and will accurately reflect the amount deposited</p>	<p>Lorraine Giammattei, Secretary/Bookkeeper</p>	<p>09/2018</p>																																				
<ul style="list-style-type: none"> <li>Seven SFO deposits in the months of September through November 2017 did not agree with bank deposits and a possible shortage of \$715.00 was noted. This amount includes the two altered deposited noted in the first bullet above.</li> </ul>	<p>All bank deposits will be recorded in the SFO system on the same day it was made. Deposit slips will not be altered and will accurately reflect the amount deposited. Both the Internal Accounts handbook and school board policy DIB have been reviewed.</p>	<p>Lorraine Giammattei, Secretary/Bookkeeper</p>	<p>09/2018</p>																																				
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<ul style="list-style-type: none"> <li>The previous Bookkeeper did not consistently count monies in the teacher's presence or provide the teacher the signed yellow copy of the Monies Collected Form. School Board Policy DIB, The Internal Accounts Handbook and sound business practice require signed transfer documents to be issued immediately upon the transfer of monies from one individual to another in order to maintain accountability for the funds. Under these conditions, if a</li> </ul>	<p>Monies collected forms will be completed by 2 parties together. Both parties will count the money to ensure accuracy.</p>	<p>Lorraine Giammattei, Secretary/Bookkeeper</p>	<p>09/2018</p>																																				



<p>shortage of cash occurs it is not possible to determine which individual is responsible for the shortage.</p>	<p>Both the Internal Accounts handbook and school board policy DIB have been reviewed.</p>		
<ul style="list-style-type: none"> <li>Sixty-two (62) pre-numbered subsidiary receipts were missing without a documented explanation from the teacher that was reviewed and signed by the principal.</li> </ul> <p>The Internal Accounts Handbook states that missing receipts must be accounted for by a written explanation and the explanation must be reviewed and approved by the principal. Missing receipts could represent missing monies, but it is not possible to know without any documentation.</p> <p>The Internal Accounts Handbook states that if it is necessary to void a receipt, the original and duplicate will be given to the bookkeeper.</p> <p>The Internal Accounts Handbook states that on or before June 30<sup>th</sup> of each school year, an inventory of all unused receipts must be taken by the school bookkeeper and noted on the assignment and accountability record.</p>	<p>All subsidiary receipts will be turned in in numerical order. In the event that a receipt needs to be voided, both the white and yellow copy will be turned in to the bookkeeper. Training was provided to all school staff that may collect funds.</p>	<p>Lorraine Giammattei, Secretary/Bookkeeper</p> <p>Christine Szymanski, Principal</p>	<p>09/2018</p>
<ul style="list-style-type: none"> <li>Not all subsidiary receipts books on campus were listed on the Assignment and Accountability Record.</li> </ul>	<p>All subsidiary receipt books will be accurately recorded on the Assignment and Accountability Record.</p>	<p>Lorraine Giammattei, Secretary/Bookkeeper</p>	<p>09/2018</p>
<ul style="list-style-type: none"> <li>An audit trail was not provided for all subsidiary receipts and several Monies Collected Forms. (Calculator tapes listing the SFO receipt number were not prepared for subsidiary receipts and SFO receipt numbers were not always noted on the Monies Collected Form).</li> </ul> <p>The Internal Accounts Handbook states that the official receipt number should be referenced on all source documents.</p>	<p>Calculator tapes will be used and receipt numbers will be noted on Monies Collected Form. The internal accounts handbook has been reviewed.</p>	<p>Lorraine Giammattei, Secretary/Bookkeeper</p>	<p>09/2018</p>



<ul style="list-style-type: none"> <li>Neither a Request for Fundraiser Approval form nor a Sales Report to establish accountability was completed for a T-Shirt sale with receipts totaling more than \$10,000.00.</li> </ul>	<p>Any school fundraiser will be approved by the principal once the appropriate request form has been completed. Additionally, a sales report will be completed upon the close of any fundraiser with appropriate receipts.</p>	<p>Lorraine Giammattei, Secretary/Bookkeeper  Christine Szymanski, Principal</p>	<p>09/2018</p>
<ul style="list-style-type: none"> <li>T-Shirt collections totaling \$10,880.00 were not recorded in the SFO system or deposited in the School safe and the T-shirt vendor was paid \$4,896.00 in cash. The balance of \$5,984.00 that had been collected plus a \$45.00 overage was recorded in the SFO system and distributed among the grade level class accounts based on volume of orders. Documentation was prepared to make these transactions look like cash donations instead of sales proceeds.</li> </ul>	<p>All monies collected for an approved fundraiser will be recorded in the SFO system and deposited in the school safe. Vendors will be paid by school check, not cash.</p>	<p>Lorraine Giammattei, Secretary/Bookkeeper</p>	<p>09/2018</p>
<ul style="list-style-type: none"> <li>Based on the cash payment of \$4,896.00, it is estimated that state sales tax totaling \$318.00 was not paid to the vendor or to the Florida Department of Revenue.</li> </ul> <p>The Internal Accounts Handbook requires schools to obtain the principal's approval for all fundraisers and to prepare sales reports to account for resale/fundraising activities. When approval is not obtained and sales reports are not completed, the school cannot be certain that all cash receipts and items purchased for resale are appropriately accounted for.</p> <p>The Internal Accounts Handbook states that remitting sales tax is required for most resale/fundraising activities. When possible, the sales tax should be paid directly to the vendor.</p>	<p>Fundraisers will follow the appropriate protocol as outlined in the Internal Accounts handbook. Sales tax will be paid accordingly.</p>	<p>Lorraine Giammattei, Secretary/Bookkeeper  Christine Szymanski, Principal</p>	<p>09/2018</p>



<ul style="list-style-type: none"> <li>Journal entries were not filed in an organized manner so we were unable to determine if journal entries were supported with a signed voucher during July 2017 through April 2018.</li> </ul>	Journal entries will be organized by date in a journal entry folder.	Lorraine Giammattei, Secretary/Bookkeeper	09/2018
<ul style="list-style-type: none"> <li>Journal entries were not always entered for deposit variances. Instead, journal entries were made in amounts that "forced" the bank statement to balance to the financial records in SFO. (See comment under "Monthly Bank Reconciliations.")</li> </ul> <p>The Internal Accounts Handbook states that a Journal Entry folder with individual forms approved by the principal should be maintained. The Handbook also states that Journal Entries are to be used when a credit/debit is posted to the school's account from the bank or when funds are transferred between accounts in SFO.</p>	Journal entries will be completed for all transactions. The Internal Accounts handbook has been reviewed.	Lorraine Giammattei, Secretary/Bookkeeper	09/2018
<ul style="list-style-type: none"> <li>Prior written approval was not obtained from the principal for an expenditure totaling \$344.22. The invoice was dated January 17, 2018 while the principal's approval was obtained on March 8, 2018. The check to pay for this expenditure (check no. 1484) exceeded the amount of the invoice by \$9.42. This may represent an overpayment of the amount due or missing documentation to support additional charges.</li> </ul>	All expenditures will be pre-approved by the school principal using appropriate documentation.	Lorraine Giammattei, Secretary/Bookkeeper  Christine Szymanski, Principal	09/2018
<ul style="list-style-type: none"> <li>Adequate supporting documentation was not attached for Check 1438 payable to Positive Promotions in the amount of \$1,096.00.</li> </ul> <p>School Board Policy DIB and The Internal Account Handbook state that all purchases from internal funds shall receive advance written authorization of the</p>	All expenditures will be pre-approved by the school principal using appropriate documentation. Receipts/invoices will	Lorraine Giammattei, Secretary/Bookkeeper	09/2018



<p>principal and an itemized invoice should be included to support payment for all goods and services.</p>	<p>be submitted to support the payment made.</p>	<p>Christine Szymanski, Principal</p>	
<ul style="list-style-type: none"> <li>A cash payment totaling \$4,896.00 was noted for the T-Shirt fundraiser.</li> </ul>	<p>No cash payments will be made to vendors. Only an approved, pre-numbered check will be used.</p>	<p>Lorraine Giammattei, Secretary/Bookkeeper</p>	<p>09/2018</p>
<p>The Book Fair contracts were not signed by the Principal.</p> <p>The Internal Accounts Handbook states that all contracts must be executed by the Principal for Internal Account activity.</p>	<p>All contracts will be signed by the school principal.</p>	<p>Christine Szymanski, Principal</p>	<p>09/2018</p>
<p>The June 30, 2018 ending fund balance exceeded the maximum fund balance calculation by more than \$20,600.</p> <p>School Board Policy DIB states funds collected each year shall be expended to benefit the students currently in school unless those funds are being collected for a specific documented purpose.</p> <p>We recommend that the school spend funds on the students' currently in school or consider transferring funds to the District Treasury investment to earn interest income.</p>	<p>Funds collected during a school year will be used to benefit the current students. School Board policy DIB has been reviewed.</p>	<p>Lorraine Giammattei, Secretary/Bookkeeper</p>	<p>06/2019</p>

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Sunridge Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- An assignment and accountability record was not signed by the preparer. All assignment and accountability records should be signed by the person responsible for maintaining the records.
- The following donation with no specific purpose designated by the donor was posted to the 4<sup>th</sup> Grade Class account. Donations with no specific purpose designated by the donor should be posted to the General account.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
2322	October 30, 2017	\$1,000.00

Fundraisers and admission events:

- A request for fund raising activity form and a sales report were not completed for the Boo Grams fundraiser. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A sales report is required for each sales activity conducted and must be signed by the principal.

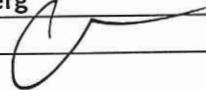
Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
578	\$6,484.19	October 3, 2017	September 29, 2017





Department / School Name	SunRidge Elementary
Administrator / Department Head	Christy Gorberg
Cabinet Official / Area Superintendent	Greg Moody 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
An assignment of accountability record was not signed by the preparer.	Assignment and accountability records will be signed by the preparer	Talaya Ezell (Secretary/Bookkeeper)	Assignment and accountability records will be signed.
Donation with no specific purpose was deposited in 4 <sup>th</sup> grade account.	Donations need to have an attached letter or memo stating what the funds are to be utilized for.	Talaya Ezell (Secretary/Bookkeeper)	Email has gone out reminding staff that a donation letter of memo needs to be attached to funds stating what they should be used for. This donation letter for this has been located and will be sent to auditors before end of school year 05/31/2019
Request for fundraiser and sales report were not completed for media fundraiser.	Prior to a fundraising event an activity form needs to be completed and a sales report needs to be signed by the principal.	Talaya Ezell (Secretary/Bookkeeper) Christy Gorberg (Principal)	All fundraising events now have to complete a fundraising activity form and give a completed sales report that will be signed by the principal 08/06/2018
Purchase order form was completed after the goods or services were completed.	A requisition and purchase order form must be completed and approved prior to purchase.	Talaya Ezell (Secretary/Bookkeeper) Christy Gorberg (Principal) All staff that are requesting goods	Goods or services purchased prior to completing and obtaining an approved purchase order will not be reimbursed or paid. 08/06/2018

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Sunridge Middle**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Digital device collections were not forwarded to the District Office as of June 30, 2018. Any balance in the Digital Device accounts must be sent to the District Office at the end of the year for schools with devices purchased by the District.



Department / School Name	SunRidge Middle School
Administrator / Department Head	Amy McHale <i>Amy McHale</i>
Cabinet Official / Area Superintendent	John Wright <i>John Wright</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Digital Device collections were not forwarded to the District Office as of Jun30, 2018.	Any balance in the account must be sent to the District Office at the end of the year.	Emily Hart, Bookkeeper <i>AMY MCHALE,</i> <i>Principal</i>	This action will be completed at the end of every year. 06/2019
			<p>RECEIVED</p> <p>OCT 17 2018</p> <p>OCPS INNOVATION OFFICE</p>

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Sunrise Elementary**

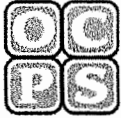
Comments repeated from prior report

None noted.

Current year comments

Extended day:

- The extended day program had large balances owed from students at year-end. Such excessive accounts receivable could adversely affect the operation of the school's extended day program.



Department / School Name	Sunrise Elementary School
Administrator / Department Head: Denise Bainbridge	<i>Denise Bainbridge</i>
Cabinet Official / Area Superintendent : Leigh Bradshaw	<i>Leigh Bradshaw</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Extended Day Program had a balance owed from students at the end of the school yr. of \$289.00. It should be under \$200.00	Balance owed from student accounts should be kept under \$200.00 at the end of the school year.	Wanda Medina-Gonzalez, Ext Day Coord. Patricia Lopez-Secretary/Bookkeeper Denise Bainbridge-Principal	The bookkeeper and extended day coordinator will monitor receipts and submissions <b>monthly</b> . Extended day coordinator will forward account security deposits to cover accounts with due balances at the end of the school yr.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
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**Sunset Park Elementary**

Comments repeated from prior report

General procedures:

- The total balance of the Internal Funds appears excessive as of June 30, 2018, relative to the school’s activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

General procedures:


- A journal entry made to the Public Relations account from the General account was made in excess of the allowed limits. School Board policy requires that transfers to the Public Relations account cannot cause the account balance to exceed \$550 for elementary schools.
- The monthly bank reconciliation for July 2017 was not submitted to the District office until September 5, 2017. Bank reconciliations must be completed, approved and submitted to the District Office prior to the end of the following month.

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Dates of collection</b>	<b>Date deposited with bookkeeper</b>
6907	October 18 - 25, 2018	October 26, 2018



Department / School Name	Sunset Park Elementary
Administrator / Department Head	Janet Bittick 
Cabinet Official / Area Superintendent	James Larsen

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The balance of the Internal Funds appears excessive as of June 30, 2018 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body	The bookkeeper will work with team leaders or activity chairperson to ensure money is spent. Principal will monitor account balances and will survey staff for any future purchases what will benefit the current student body at the same time, such as: School Field Day, Beautification, in-house field trip, \$100 start up in supplies to help support class for their school year activities.	Bookkeeper / Principal	May 2019  Account balance reports will reflect remaining balances in accounts.
A journal entry made to the public relations account was not appropriate. School Board policy requires that transfers to the public relations account cannot cause the account balance to exceed \$550 for elementary schools	Policy for transfers will be closely monitored.	Bookkeeper / Principal	June 2019  Journal entries will be kept with School Board policy requirements.



<p>The monthly bank reconciliation for July 2017 was not completed in a timely manner. Bank reconciliations must be completed, approved and submitted to the District Office prior to the end of the following month.</p>	<p>Sunset Park had no secretary/bookkeeper at the time monthly bank reconciliation was due. Backup plan will be in place in the event bookkeeper is not available.</p>	<p>Bookkeeper / Principal</p>	<p>June 2019 Backup plan will be in place in the event bookkeeper is not available</p>
<p>Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount</p>	<p>Monies will be collected and deposited within the established timeframe.</p>	<p>Bookkeeper</p>	<p>Ongoing. Monies collected forms and deposit slips</p>



**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Tangelo Park Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Thornebrooke Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Official receipt number 2962 was issued 11 days after the funds were placed in the drop safe. Collections should be recorded in the accounting system in a timely manner.
- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collections. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
3090	December 14, 2017	December 19, 2017
3182	February 6 - 9, 2018	February 9, 2018



10/10/18

Department / School Name	Thornebrooke Elementary
Administrator / Department Head	Christopher Daniels
Cabinet Official / Area Superintendent	Greg Moody

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Official receipt number 2962 was issued 11 days after the funds were placed in the drop safe. Collections should be recorded in the accounting system in a timely manner WP2201	Bookkeeper will make sure collections are recorded in a timely manner.	Joanne Segal Bookkeeper	Immediately
Monies collected from outside the main office were not turned in to the school bookkeeper by the following day. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.	Bookkeeper will send out emails to remind teachers to turn in deposits daily. Also encourage parents to use School Pay Online	Joanne Segal Bookkeeper	Immediately

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Three Points Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Tildenville Elementary**

Comments repeated from prior report

Cash receipts:

- The subsidiary receipts were not kept in sequential order. Subsidiary receipts should be kept in sequential order to provide an appropriate audit trail and inventoried at year-end.

Fundraisers and admission events:

- A sales report was not completed for the fifth grade chocolate fundraiser. In addition, a sales report was not signed by the principal for the Mother's Day Cakes fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.

Cash disbursements:

- The requisition and purchase order form for the following check was approved after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
6018	\$539.50	May 16, 2018	May 14, 2018

Current year comments

Cash receipts:

- Assignment and accountability records were not completed. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.
- Deposit slips were not numbered. School Board policy requires that all deposit slips be manually numbered in sequential order as they are utilized.



Department / School Name	TILDENVILLE ELEMENTARY
Administrator / Department Head	Agathe Alvarez
Cabinet Official / Area Superintendent	Greg Moody

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
<p><b>CASH RECEIPTS <i>prior year</i></b> The subsidiary receipts were not kept in sequential order. Subsidiary receipts should be kept in sequential order to provide an appropriate audit trail and inventoried at year-end.</p>	Subsidiary receipts should be kept by the bookkeeper in sequential order.	New Bookkeeper as of 9/30/18 Laura Davis	Going forward, the new bookkeeper is currently keeping receipts organized in sequential order (ongoing).
<p><b>FUNDRAISER AND ADMISSION EVENTS <i>prior year</i></b> A sales report was not completed for the 5<sup>th</sup> grade chocolate fund raiser. In addition, a sales report was not signed by the principal for the Mothers Day cakes fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.</p>	Sales reports should be submitted by the sponsors of the individual accounts. Principal will sign sales report.	Sponsor and Principal will be responsible for signing sales report.	New bookkeeper is aware of standards and requirements and when fundraising occurs in the new school year she will ensure that the sales report is completed and the Principal signs it.



<p><b>CASH DISBURSEMENTS <i>prior year</i></b> The requisition and purchase order form for the following check was approved after the goods or services were purchased. A requisition and purchase order form must be completed each time and individual requests to make a purchase and must be approved by the principal prior to the purchase. Check 6018 \$539.59 Approved 5/16/2018 Purchase 5/14/2018</p>	<p>All purchases must be pre-approved!</p>	<p>Account sponsor needs to request and complete the PO form for pre-approval by the principal before the purchase.</p>	<p>As PO requests are turned in to the bookkeeper she will obtain the principal's signature before any checks are cut.</p>
<p><b>CASH RECEIPTS <i>Current year</i></b> Assignment and accountability records were not completed. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal signature.</p>	<p>All receipts books must be accounted for.</p>	<p>The bookkeeper will fill out and maintain the assignment and accountability record as receipt books are distributed.</p>	<p>The new bookkeeper has currently completed this form and is maintaining as needed.</p>
<p><b>CASH RECEIPTS <i>Current year</i></b> Deposit slips were not numbered. School Board policy requires that all deposit slips be manually numbered in sequential order as they are utilized.</p>	<p>All deposit slips need to be numbered in sequential order.</p>	<p>The bookkeeper number the deposit slips as they are created.</p>	<p>As deposits are made, the new bookkeeper is numbering the deposit slips as required.</p>

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
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**Timber Creek High**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The monthly state sales tax journal entry deductions were recorded in several accounts, such as the General account, Pepsi/Coke Donation account, Partners in Education account, and OCPS Foundation account instead of the Sales Tax account or the account where concessions revenue was recorded.
- The following student, staff and principal's vending machine commissions were not recorded in the correct account. Deposits should be recorded to the proper account in order to track the proper use of these funds.

<b>Type of commission</b>	<b>Amount</b>	<b>Account used</b>
Student vending	\$782.38	Staff Vending
Student vending	\$391.90	Pepsi/Coke Donation
Staff vending	\$142.34	Pepsi/Coke Donation
Principal vending	\$1,895.00	Pepsi/Coke Donation

- A journal entry for \$10,500.00 was an improper transfer made from the School Locker Rental account to the Student Government Club account. All expenditures from general student collections, such as locker rental fees, should be for the benefit of the entire student body.
- It was noted that change funds issued to staff members for the band of \$350 and for the girls lacrosse team of \$100 were not returned prior to June 30<sup>th</sup>. According to the Internal Accounts Handbook, change funds must be closed annually prior to June 30<sup>th</sup> and the return of change funds is recorded separately from other revenue. The principal and staff members were able to locate and account for these change funds in the subsequent school year after this was brought to the school's attention.



**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Timber Creek High (Continued)**

Current year comments (Continued)

General procedures (Continued):

- Cash receipts totaling more than \$57,000 were deposited directly with an outside foundation and were not deposited in the internal accounts. The foundation charges a quarterly 2.5% administrative fee on total deposits and an additional 3.5% fee to process credit card donations, while the internal accounts does not charge any administrative fees. Total fees incurred on these deposits were \$1,215.73 for the year ended June 30, 2018. In addition, the deposits held with the foundation are maintained at a local credit union, which is not a Qualified Public Depository as defined in Florida Statute, Chapter 280. The Florida Department of Education and School Board Policy DIB require internal funds to be in qualified public depositories, approved by the school board, and required to furnish the same type of security for deposits as is required for other school boards.

School Board Policy DIB states that all funds collected in connection with a school sponsored or related activities involving school property or students shall be included in and become a part of the internal funds of the school. Financial transactions of all school organizations shall be accounted for in school internal funds. In addition, this policy states that organizations which operate under the auspices and in the name of an Orange County public school as a booster club shall deposit all funds collected or earned in the school's internal account. These funds shall be controlled and accounted for in the same manner as other internal funds. Because these funds are handled outside the controls and procedures established for internal accounts by the District, it is not possible to determine whether all collections and disbursements are being accounted for or whether they are being used appropriately.

Any accounts held with an outside foundation should be closed and funds transferred to the internal accounts fund in accordance with School Board Policy DIB. We also recommend that procedures be developed to ensure all future receipts and expenditures related to these activities be accounted for in the school's internal accounts.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
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Financial Reporting and Compliance with Certain Laws and Regulations**

**Timber Creek High (Continued)**

Current year comments (Continued)

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collections. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
23757	June 12, 2017	August 25, 2017
24144	October 24, 2017	November 3, 2017
24415	December 15, 2017	December 22, 2017
24544	December 15, 2017 – December 15, 2017	January 24, 2018
24785	March 5, 2018	March 7, 2018
25252	May 23, 2018	May 25, 2018

- Assignment and accountability records were not completed properly. Several subsidiary receipts that were used during the year or were unused were not included on the assignment and accountability records. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal’s signature.

Fundraisers and admission events:

- The sales report for the Future Farmers of America (FFA) beef jerky sale disclosed that 214 units of inventory, or \$214 in collections, were not accounted for with an explanation documenting the disposition of the missing inventory or funds. The Internal Accounts Handbook requires documentation for any non-sale such as items damaged, given away, stolen, loss of profit or loss in sales potential.
- A sales report was not completed for the yearbook sales. A sales report is required for each sales activity conducted and must be signed by the principal.
- The school allowed a third party vendor to sell shaved ice at athletic events and received a percentage of the proceeds totaling \$697, but the required forms to reduce liability risk were not completed. According to the risk management department, the school should submit a special event request form for this type of activity or event.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Timber Creek High (Continued)**

**Current year comments (Continued)**

**Fundraisers and admission events (Continued):**

- There was no year-end inventory report of locks completed. The Internal Accounts Handbook requires that schools prepare a report that discloses the ending inventory of locks.
- Homecoming Tickets were not pre-priced, as required. The Internal Accounts Handbook requires all tickets for admission events to be pre-numbered and pre-priced.
- There was no ticket inventory report for the Prom and a certification statement was not completed for the Prom tickets produced in-house. All tickets must be accounted for on a ticket inventory report. The sponsor of the event and the principal must sign a certification statement indicating the series and price of the tickets produced in-house. In addition, the ticket sales report was not signed by the sponsor and the bookkeeper. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.
- There were several discrepancies noted between the ticket inventory report for the athletic tickets and the tickets on hand. Tickets noted as not being utilized could not be located and tickets sold were not given out to the ticket purchaser. All tickets must be accounted for on a ticket inventory report and these amounts must reconcile with tickets sales reports or have an explanation noted on the inventory report.

**Cash disbursements:**

- Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue concession sales for December 2017 and March 2018. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Timber Creek High (Continued)**

Current year comments (Continued)

Cash disbursements (Continued):

- Staff reimbursements for three employees exceeded the cumulative limit of \$5,000 per year and at times, the individual limit of \$750. It was also noted that some of the reimbursements had inadequate support since the invoice or receipt did not include any details on what was purchased so it could not be determined if the purchase was appropriate. Also, one employee submitted receipts of \$1,546.29 for reimbursement, but the items were paid by another individual and another employee received reimbursement from the school prior to paying the vendor. Purchasing items from vendors is strongly encouraged and any individual reimbursements greater than the authorized limit are required to get approval from the Area Superintendent.

<b>Staff</b>	<b>Number of checks issued</b>	<b>Total reimbursement</b>
Band Sponsor	11	\$9,034.56
Drama Sponsor #1	37	\$23,161.49
Drama Sponsor #2	23	\$27,107.72

- There were two staff reimbursements totaling \$825.10 for air travel purchased on behalf of an independent contractor band clinician. School Board Policy DKC states airline tickets should be purchased through the District’s contracted travel provider.
- Check number 19496 for \$120.00 and check 17674 for \$148.88 were improper expenditures made to the bookkeeper for chess tournament reimbursements. The School Board prohibits reimbursements to bookkeepers.
- Staff members were reimbursed \$456 for actual gas purchases instead of mileage reimbursements. School Board policy DKC states that if the use of a personal vehicle is authorized, mileage shall be reimbursed at the maximum federal prescribed rate. The Internal Accounts Handbook states that reimbursement for mileage is permitted and should be properly documented with travel forms.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Timber Creek High (Continued)**

Current year comments (Continued)

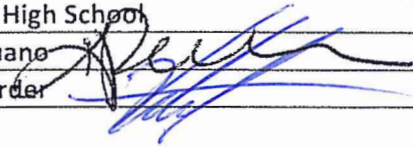
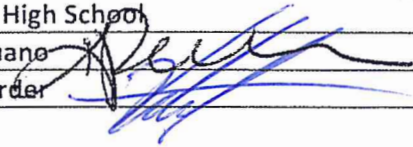
Cash disbursements (Continued):

- The following checks were not supported by a vendor invoice or receipt. Vendor invoices and vendor receipts should be retained in the internal account records for auditing purposes.

Check Number	Check Amount	Check Purpose
17988	\$350.00	Band change fund
18115	\$1,000.00	Drama sword rental
18296	\$950.00	Band assessment refund
18415	\$483.72	Band sponsor reimbursement
18419	\$1,000.00	Drama sponsor reimbursement
18421	\$14.72	Drama sponsor reimbursement
18607	\$275.00	Drama sponsor reimbursement
19076	\$100.00	Girls lacrosse change fund
19688	\$41.35	Athletic director reimbursement (Credit card receipt total for food filed instead of itemized receipt)
Total	\$4,214.79	

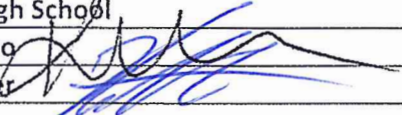

- A PROP-2 form was not completed for the purchase of the air purification systems or the wind tunnel. PROP-2 forms must be completed for all capital expenditures of \$1,000 or more.
- During January through August 2018, the school split a transaction for website development services totaling \$7,838.74 into eight transactions on the purchasing card and the activity card to circumvent the single purchasing card limit. It is our understanding that an additional payment totaling \$2,051.32 is still pending. The Purchasing Card Manual states that payment for purchases shall not be split as an attempt to stay within the single purchase limit. In addition, the Purchasing Card Manual states that this transaction for professional services is not permitted with the purchasing card or the activity card.



Department / School Name	Timber Creek High School
Administrator / Department Head	Dr. Kelly Paduano 
Cabinet Official / Area Superintendent	Dr. Harold Border 

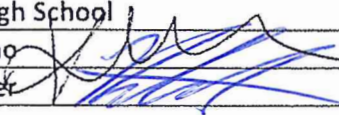

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
School Funds Deposited with Outside Organizations: School Funds should not be deposited with outside organizations.	We will monitor that internal funds do not get deposited into external accounts.	Monica Hamley Internal Bookkeeper	Upon Monica Hamley's return.
Delayed Deposits to Bookkeeper: There were delays in getting deposits to the bookkeeper by the next business day.	Teachers and Sponsors will need to be reminded of the importance of getting deposits to the bookkeeper by the next business day.	Monica Hamley Internal Bookkeeper	Upon Monica Hamley's return.
Subsidiary Receipts Assignment and Accountability: Pre-numbered subsidiary receipts were not completed with totals and signatures on all forms.	All pre-numbered subsidiary receipts need to be recorded with an assignment and accountability form.	Monica Hamley Internal Bookkeeper	Upon Monica Hamley's return.
Journal Entries: Monthly State Sales Tax was deducted out of several different accounts. Vending machine commissions were deposited into improper accounts.	Monthly State Sales Tax needs to be deducted out of the account where revenue was recorded. Vending machine commissions need to be recorded in proper accounts.	Monica Hamley Internal Bookkeeper	Upon Monica Hamley's return.



Department / School Name	Timber Creek High School
Administrator / Department Head	Dr. Kelly Paduano 
Cabinet Official / Area Superintendent	Dr. Harold Border 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Fund Transfer: There was money collected for the school locker account transferred into a club account.	Funds transferred must be used for the general welfare of all students.	Monica Hamley Internal Bookkeeper	Upon Monica Hamley's return.
Change Funds: Change funds were not closed out properly by year end.	All change funds must be closed out annually and a record of change fund issued.	Monica Hamley Internal Bookkeeper	Upon Monica Hamley's return.
Fundraising Activities: Proper documentation was not completed for a fundraiser activity with discrepancies in inventory and receipts.	All resale activities need to be completed including inventory and receipts so that everything is accounted for. A list of events that need to be inventoried.	Monica Hamley Internal Bookkeeper	Upon Monica Hamley's return.
Resale Activity: No sales report was recorded for yearbooks.	There need to be a sales report completed for yearbooks for accountability	Yearbook Sponsor/ Monica Hamley Internal Bookkeeper	Upon Monica Hamley's return.




Department / School Name	Timber Creek High School
Administrator / Department Head	Dr. Kelly Paduano 
Cabinet Official / Area Superintendent	Dr. Harold Border 

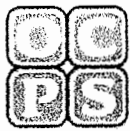
Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Resale Activity: Florida Department of Revenue monthly sales tax return showed not all concessions revenue was included.	Make sure to review concession sales and to calculate it accordingly per Florida Department of Revenue guidelines.	Monica Hamley Internal Bookkeeper	Upon Monica Hamley's return.
Fundraiser Activity: A third party vendor sold their goods at athletic events and we did not submit a Special Event Request form to Risk Management.	We should have submitted a Special Event Request prior to the fundraiser for approval from Risk Management.	Sponsor Monica Hamley Internal Bookkeeper	Upon Monica Hamley's return.
Resale Activity: A Year End Lock Inventory Report was not completed.	We are required to have a Year End Inventory Report for locks annually.	Sponsor Monica Hamley Internal Bookkeeper	Upon Monica Hamley's return.
Admission Events: Homecoming tickets were not pre-priced.	Homecoming Tickets should be pre-numbered and pre-priced.	Sponsor Monica Hamley Internal Bookkeeper	Upon Monica Hamley's return.





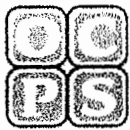
Department / School Name	Timber Creek High School
Administrator / Department Head	Dr. Kelly Paduano 
Cabinet Official / Area Superintendent	Dr. Harold Border

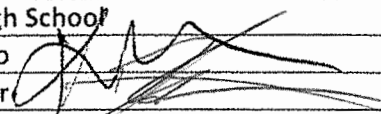
Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Admission Events: Ticket Inventory, Certification Statement, or Sales Report was not completed for Prom tickets.	A ticket inventory, certification statement and sales report needs to be completed for Prom tickets.	Sponsor Monica Hamley Internal Bookkeeper	Upon Monica Hamley's return.
Athletic Events: There was a discrepancy in the Athletic Ticket Inventory Report and the tickets on hand.	Need to be more vigilant in completing the ending inventory for tickets after each game.	Athletic Director Monica Hamley Internal Bookkeeper	Upon Monica Hamley's return.
Disbursements: Three staff members were reimbursed over the allotted amount for purchases.	Need to encourage purchasing items from vendors instead of individuals and to seek Area Superintendent approval if overage is needed.	Monica Hamley Internal Bookkeeper	Upon Monica Hamley's return.
Disbursements: Air travel was purchased on behalf of an independent Contractor.	Policy states airline tickets should be purchased through the district's travel contractor.	Sponsor Monica Hamley Internal Bookkeeper	Upon Monica Hamley's return.



Department / School Name	Timber Creek High School
Administrator / Department Head	Dr. Kelly Paduano
Cabinet Official / Area Superintendent	Dr. Harold Border

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Disbursement: Bookkeeper reimbursed herself with two checks for expenses.	Bookkeeper should never reimburse herself.	Monica Hamley Internal Bookkeeper	Upon Monica Hamley's return.
Disbursements: Staff members were reimbursed for gas purchases instead of mileage.	Policy states that mileage shall be reimbursed and properly documented with travel forms.	Monica Hamley Internal Bookkeeper	Upon Monica Hamley's return.
Inadequate Documentation: There were several expenditures that did not have adequate supporting documentation.	All expenditures need to have itemized invoices or receipts to support the disbursement of funds.	Monica Hamley Internal Bookkeeper	Upon Monica Hamley's return.
Property Purchases: Property Acquisition Forms (PROP-2) were not prepared and filed with the District Property Accounting Department.	Any property valued in excess of \$1,000 through Internal Accounts, needs to be added to the school's fixed asset inventory through the means of a PROP-2 form.	Monica Hamley Internal Bookkeeper	Upon Monica Hamley's return.



Department / School Name	Timber Creek High School
Administrator / Department Head	Dr. Kelly Paduano 
Cabinet Official / Area Superintendent	Dr. Harold Border

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Purchasing Card: The school split transactions on the Purchasing and Activity card to circumvent the single purchase card limit.	Contact Procurement for an increase for a purchase exceeding the county limit.	Susan Sanborn Budget Bookkeeper	Upon Monica Hamley's return.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Timber Lakes Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the carnation fundraiser. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.



Department / School Name	Timber Lakes Elementary
Administrator / Department Head	Jared Scott, Principal <i>Jared Scott</i>
Cabinet Official / Area Superintendent	Leigh Ann Bradshaw, East Area Superintendent <i>Leigh Ann Bradshaw</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
1.) Use Tax on the cost of items held for resale was not calculated and remitted to the Dept. of Revenue for Carnation Fundraiser. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.	Sales tax should be added to receipt of vendor, and if not make sure that the tax is remitted to the Florida Department of Revenue. Even though the funds are all for donation.	The sponsor of the fundraiser and the Bookkeeper	When the sponsor purchases the carnations, must make sure that the sales tax is added to the invoice. If not, the bookkeeper will double check to make sure and pay the sales tax on the carnations to the Department of Revenue, even though all the funds are donations to the American Heart Association. This action will be completed for this fiscal year – 07-01/2018-06/30/2019.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Timber Springs Middle**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Journal entry number 98294 for \$500.00 was an improper transfer made from the FR-School-wide to the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

Fundraisers and admission events:

- Prior approval was not obtained from the District office for the school-wide donation fundraiser conducted online. Any online fundraiser must be approved in writing by the District office prior to making any commitments.
- There were no ticket inventory reports for the athletic tickets. All tickets must be accounted for on a ticket inventory report.

Cash disbursements:

- The School Board Procurement Services Policy was not followed for the purchase of physical education uniforms. Contractual services of \$5,001 to \$49,999 should be competitively quoted or facilitated through Procurement Services. Contractual expenditures of \$50,000 or more should be competitively bid.
- The requisition and purchase order forms for the following checks were completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
27	\$181.00	November 1, 2017	October 27, 2017
128	\$12,345.00	May 3, 2018	April 4, 2018



Department / School Name	Timber Springs Middle School
Administrator / Department Head	Dr. Eric Cantrell
Cabinet Official / Area Superintendent	<i>[Signature]</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Journal entry number 98294 for \$500.00 was an improper transfer made from the FR-School-wide to the Principal's Discretionary account.	The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.	Gladys Limon, Secretary	Transfer 98293 was made on 11/06/2017
Prior approval was not obtained by the District office for the School-wide donation fund raiser conducted online.	Any online fund raiser must be approved in writing by the District office prior to making any commitments.	Gladys Limon, Secretary	Any online fund raisers will be approved in writing by the district office prior to making any commitments.
There were no ticket inventory reports for the athletic tickets.	All tickets must be accounted for on a ticket inventory report.	Sarimar Moreira, Bookkeeper	I will keep a ticket inventory report.
The School Board Procurement Services Policy was not followed for the purchase of PE uniforms	Contractual services of \$5,001 to \$49,999 should be competitively quoted or facilitated through Procurement Services.	Sarimar Moreira, Bookkeeper	I will look for 3 quotes for amounts of \$5,000 to \$49,999



	Contractual expenditures of \$50,000 or more should be competitively bid.		
The requisition and purchase order forms for the following checks were completed after the goods or services were purchased.	A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the Principal prior to the purchase.	Sarimar Moreira, Bookkeeper	Requisitions and PO will be approved prior to purchase of any goods.



**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Union Park Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Union Park Middle**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**University High**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Ventura Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Vista Lakes Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Walker Middle**

Comments repeated from prior report

General procedures:

- The total balance of the Internal Funds appears excessive as of June 30, 2018, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

General procedures:

- Digital Device collections were not forwarded to the District Office as of June 30, 2018. Any balance in the Digital Device accounts must be sent to the District Office at the end of the year for schools with devices purchased by the District.

Cash receipts:

- The following official receipt did not include proper supporting documentation. Supporting documentation, such as a remittance advice, a detailed monies collected form, or a subsidiary receipt, should accompany all official receipts.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
1692	September 26, 2017	\$110.00

Fundraisers and admission events:

- Request for fund raising activity forms were not completed for the Pop Ice, candy sales, and bake sale fund raising activities. A request for fund raising activity form should be prepared for any of the above fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. In addition, a sales report was not completed for several fundraisers. A sales report is required for each sales activity conducted and must be signed by the principal.
- There was no ticket inventory reports completed. All tickets must be accounted for on a ticket inventory report.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Walker Middle (Continued)**

Current year comments (Continued)

Cash disbursements:

- The following checks were not supported by a requisition and purchase order form. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check date	Check amount
6246	May 9, 2018	\$12,857.33
6276	June 14, 2018	\$643.20

- The requisition and purchase order forms for the following checks were completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
6141	\$1,426.00	September 27, 2017	September 6, 2017
6143	\$254.42	October 2, 2017	September 29, 2017
6183	\$50.00	February 13, 2018	January 31, 2018

- The following check was not supported by a vendor invoice or receipt. Vendor invoices and vendor receipts should be retained in the internal account records for auditing purposes.

Check number	Check date	Check amount
6172	January 18, 2018	\$132.45

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 17-18

DEPARTMENT/SCHOOL:  
 ADMINISTRATOR/PRINCIPAL:  
 DEPARTMENT HEAD/AREA SUPERINTENDENT:

Walker Middle School	
Rebecca Watson	<i>Rebecca Watson</i>
Dr. Patricia Fritzler	<i>Patricia Fritzler</i>

Exception Noted What is? What should be?	Management Response What needs to be done?	Responsible Person Who needs to do it?	Outcome Timeline When will the action be completed? What is the evidence of completion?
Digital Device Collection not forwarded at year end.	Any balance in the account needs to be forwarded to the district at year end.	Wanda Anderson- Bookkeeper	June 2019 Final report and check sent
Cash receipt for \$110.00 with no supporting documentation.	Teachers and staff members need to remit a monies collected form or receipt for all monies submitted.	All staff members handling money	Each time money is collected. Supporting documentation.
Request for fundraising was not completed for three fund raising activities. Sales reports for these were needed as well.	All fundraising activities need prior approval from the Principal. Sales reports must be completed for each fund raising activity.	All staff members participating in fund raising activities. Wanda Anderson- Bookkeeper	Request for fund raising and sales report for each fund raising activity on campus- Ongoing
No official ticket inventory reports were completed.	An official ticket inventory report must be completed for ticket sales.	Athletic Director- Patricia Knowles Bookkeeper- Wanda Anderson	After each sporting event where tickets are sold.
Two checks were not supported by a requisition and PO form.	All checks need this supporting documentation.	Bookkeeper- Wanda Anderson All staff needing checks created.	Ongoing Gradventure specifically



<p><b>PO not completed prior to 3 checks created</b></p>	<p><b>All checks must be approved prior to creation with a PO form.</b></p>	<p><b>Bookkeeper- Wanda Anderson All staff needing checked created.</b></p>	<p><b>Ongoing Dance choreography specifically</b></p>
<p><b>One check was not supported by an invoice or receipt.</b></p>	<p><b>All checks must have an invoice and vendor receipt.</b></p>	<p><b>Bookkeeper- Wanda Anderson All staff requesting checks.</b></p>	<p><b>Ongoing Golf Cart battery- PE specifically</b></p>

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Washington Shores Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Waterbridge Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Waterford Elementary**

Comments repeated from prior report

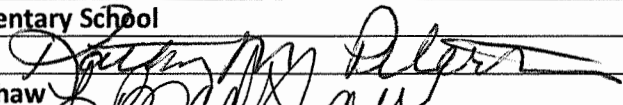
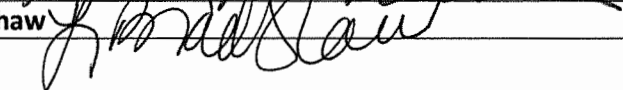
None noted.

Current year comments

Extended day:

- The extended day program had large balances owed from students at year-end. Such excessive accounts receivable could adversely affect the operation of the school's extended day program.



Department / School Name	Waterford Elementary School
Administrator / Department Head	Kathy Petersen 
Cabinet Official / Area Superintendent	Leigh Ann Bradshaw 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The Extended Day Program had large balances owed from students at year-end. Such excessive accounts receivable could adversely affect the operation of the school's extended day program.	If monies owed are not paid in a timely manner, then student will be dismissed from program.	Anita Wells, Ext. Day Coordinator Chris Lindine, Bookkeeper Kathy Petersen, Principal	Immediately from now on – 10/2018. Print Past Balance Due Letters Report. Print Hit List Customer Balance Report.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Wedgefield K-8**

Comments repeated from prior report

Fundraisers and admission events:

- There was no ending inventory for several athletic tickets listed on the ticket inventory report. All tickets must be accounted for on a ticket inventory report.

Current year comments

None noted.

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2017-2018

DEPARTMENT/SCHOOL:  
 ADMINISTRATOR/PRINCIPAL:  
 DEPARTMENT HEAD/AREA SUPERINTENDENT:

Wedgefield School K-8
Mrs. Natalie Stevens <i>Natalie Stevens</i>
Dr. Leigh Ann Bradshaw <i>Leigh Ann Bradshaw</i>

Exception Noted What is? What should be?	Management Response What needs to be done?	Responsible Person Who needs to do it?	Outcome Timeline When will the action be completed? What is the evidence of completion?
There was no ending inventory for several athletic tickets listed on the ticket inventory report. All tickets must be accounted for on a ticket inventory report.	A ticket inventory report will be maintained at the beginning of the school year for each and every event.	The Athletic Director and then the Bookkeeper and the Principal	Immediately, the form has been given to the Athletic Director with specific instructions. The Bookkeeper and Principal will review the ticket inventory and reports monthly.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Wekiva High**

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**West Creek Elementary**

Comments repeated from prior report

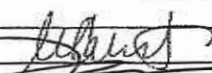
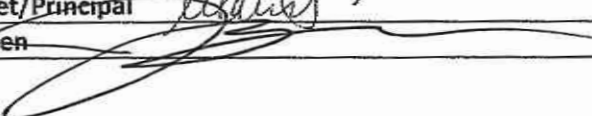
None noted.

Current year comments

Cash disbursements:

- Check number 6300 for \$480.00 was an improper expenditure made from the General account for select students. All expenditures from the General account should be for the benefit of the entire student body.



Department / School Name	West Creek Elementary
Administrator / Department Head	Michelle Couret/Principal 
Cabinet Official / Area Superintendent	Dr. James Larsen 

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Inappropriate account number was used for check #6300 for \$480.00 (Competition for Gifted Students )	Use correct account number	Angela Aukamp/ Bookkeeper	No action to be completed. ***This procedure will be followed by the bookkeeper and reviewed by the principal in the 2018-2019 school year.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**West Oaks Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**West Orange High**

**Comments repeated from prior report**

Fundraisers and admission events:

- A ticket sales report and ticket inventory report were not completed for several ticketed events. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. All tickets must be accounted for on a ticket inventory report.

**Current year comments**

General procedures:

- The following donation with no specific purpose designated by the donor was posted to the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
12013	July 31, 2017	\$9.54

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
12988	December 1, 2017	December 5, 2017

- The following official receipt did not include a deposit slip. Deposit slips should accompany all receipts. Deposit slips should be retained in the internal account records for auditing purposes.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
12430	October 2, 2017	\$40.00

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**West Orange High (Continued)**

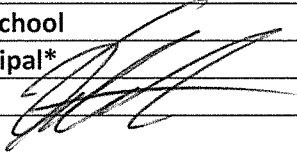
**Current year comments (Continued)**

**Fundraisers and admission events:**

- Request for fund raising activity forms were not completed for several fund raising activities. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. In addition, a sales report was not completed for several fundraisers. A sales report is required for each sales activity conducted and must be signed by the principal.



Audit Date: 10/11/18

Department / School Name	West Orange High School
Administrator / Department Head	William Floyd, Principal*
Cabinet Official / Area Superintendent	Dr. Harold Border 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
<p>1. Request for fund raising activity forms were not completed for several fund raising activities. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. In addition, a sales report was not completed for several fund raisers. A sales report is required for each sales activity conducted and must be signed by the principal.</p> <p>The Internal Accounts handbook states: A fundraising activity form must be submitted and approved by the principal before a fund raising activity is conducted. The book also states: that sales reports are filed with the bookkeeper upon completion of the sales activity.</p>	<p>An email has been sent with a reminder to fill out a fund raising request for any fundraiser that involves West Orange High School as well as filling out a sales report for all fundraisers. Additionally, the bookkeeper will personally train the offenders. Reminders will be sent throughout the school year to all faculty and staff in regards to fundraisers and the necessary paperwork involved. In addition, a wall calendar is helping with the organization of fundraiser in the bookkeeper's office.</p>	<p>Faculty and Staff and Kim Hudson, Bookkeeper.</p>	<p>The evidence of corrective action are reminder emails, trainings, and verbal reminders. 10/2018</p>



<p>2. The following donation with no specific purpose designated by the donor was posted to the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion</p> <p>The Internal Handbook states: A letter stating the donor's wishes on how the funds are to be spent, and the amount of the contribution, must accompany the donation.</p>	<p>Only deposit funds that are designated to the Principal's Discretionary account or state to be used at Principal's Discretion.</p>	<p>Kim Hudson, Bookkeeper</p>	<p>Evidence of corrective action is to deposit funds as directed by donor. 10/2018</p>
<p>3. Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection(s). All external collections should be turned in to the bookkeeper by the following day, regardless of amount.</p> <p>School Board Policy states: Collections made outside of the school office shall be turned in to the school office no later than the next business day</p>	<p>An email has been sent to the staff member regarding money being held. That staff member will also be personally trained by the bookkeeper.</p>	<p>Stephen Poynor</p>	<p>Evidence of corrective action are reminder emails and training regarding turning in money. 10/2018</p>



<p>4. The following official receipt was missing and did not include a deposit slip. Official receipts and deposit slips should accompany all donations.</p> <p>The Internal Handbook states: Donations must be documented by official receipts and/or pre-numbered subsidiary receipts when collected.</p>	<p>Make sure that an official receipt and a deposit slip is filled out for all donations.</p>	<p>Kim Hudson, Bookkeeper</p>	<p>Evidence of corrective action is to make sure all donations are documented with an official receipt and a deposit slip. 10/2018</p>
<p>5. A ticket sales report and ticket inventory report were not completed for several ticketed events. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. All tickets must be accounted for on a ticket inventory report.</p> <p>The Internal Accounts handbook states: A ticket sales report must be completed for all tickets sold. The sales portion of the report must be completed in detail, signed and given to the bookkeeper. Accountability for all tickets acquired must be established by a ticket inventory report. Numerical and quantitative physical inventories are used to compile these reports.</p>	<p>An email has been sent in regards to tickets and ticket inventory reports indicating that tickets must be accounted for at any admission event. The offenders will also be personally trained by the bookkeeper.</p>	<p>Faculty and Staff (anyone that sells tickets) and Kim Hudson, Bookkeeper.</p>	<p>The evidence of corrective action are reminder emails, trainings, and verbal reminders. 10/2018</p>



**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Westbrooke Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Westpointe Elementary**

**Comments repeated from prior report**

This is the first year of operations.

**Current year comments**

Cash receipts:

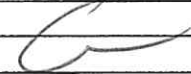
- Spring picture commissions of \$1,091.15 were deposited into the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

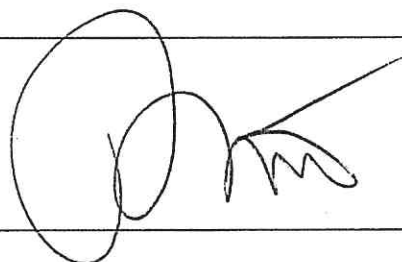
Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
1046	\$5,270.00	April 4, 2018	April 2, 2018



Department / School Name	WESTPOINTE ELEMENTARY SCHOOL
Administrator / Department Head	PATRICIA G. SMITH 
Cabinet Official / Area Superintendent	GREGORY MOODY

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Spring Picture Commission deposited into Principal's Discretionary account instead Picture commission or General account.	Transfer the money from Principal's Discretionary account to General Account	Marta Argento Secretary/Bookkeeper	10/2018
The requisition and purchase order was create and complete after the services were purchased.	Make sure the requisition and purchase order is create, complete and approved by the principal prior to the purchase.	Marta Argento Secretary/Bookkeeper	10/2018
			

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Westridge Middle**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The total balance of the Internal Funds appears excessive as of June 30, 2018, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.
- Digital devices and peripheral collections were not forwarded to the District Office as of June 30, 2018. Any balance in the Digital Devices and Peripheral accounts must be sent to the District Office at the end of the year for schools with devices purchased by the District.



Fundraisers and admission events:

- A sales report was not signed by the principal for the National Junior Honors Society Induction fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.
- Ticket sales reports were not completed for the volleyball or the basketball game admission events. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.
- Internal accounts policies and procedures were not followed for the cookie dough fundraiser held by the Project Lead the Way sixth and seventh grade classes. Proceeds from the fundraiser were not deposited in to internal accounts, but were deposited in a teacher's bank account. The teacher then personally paid for the cookie dough. All funds from school fundraisers need to be deposited in the school's internal accounts. Purchases should be made with a school check.

Cash disbursements:

- Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the Washington DC and band fundraisers. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.



Department / School Name	Bookkeeping / Westridge Middle School
Administrator / Department Head	Matthew Turner, Principal 
Cabinet Official / Area Superintendent	James Larsen, Area Superintendent 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Balance of the Internal Funds appears excessive as of June 30, 2018 relative to the school's activity for the year.	Monies need to be utilized in the year of receipt.	Sally Quirello/Bookkeeper	10/2018
Digital and Peripheral Devices collections were not forwarded to the District Office as of June 30, 2018.	Any monies collected after monies had been sent for the end of the year must also be sent.	Sally Quirello/bookkeeper	10/2018
Sales report was not signed by the Principal for the National Junior Honors Society Induction Fundraiser.	The sales report for was filled out but due to having 3 Principals assigned during the month of June a Principal signature was overlooked.	Sally Quirello/bookkeeper	10/2018
Tickets were not used during Volleyball and Basketball games admission events. This was overlooked as it was during the time when I was out on medical leave.	The AD in charge at the time of these events was new and unaware that tickets should have been used and a ticket sales report should have been filled out for those events too.	Wilson Esteves/AD	Unfortunately tickets were not used for these events so there is nothing that can be done to complete this action.



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 10/10/2018

Tax was not collected for the resale of cups bought and given to students.	When cups given to student's tax should have been collected and paid to the Florida Department of Revenue.	Sally Quirello/bookkeeper	10/2018
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**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Westside Campus – Orange Technical College**

Comments repeated from prior report

None noted.

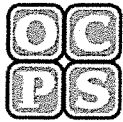
Current year comments

Cash receipts:

- Vending machine commissions of \$42.09 were deposited into the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

Cash disbursements:

- The School Board Procurement Services Policy was not followed for the purchase of school spirit shirts. Contractual services of \$5,001 to \$49,999 should be competitively quoted or facilitated through Procurement Services. Contractual expenditures of \$50,000 or more should be competitively bid.



<b>Department / School Name</b>	<b>Orange Technical College – Westside Campus</b>
<b>Administrator / Department Head</b>	<b>Crystal Davidson</b> <i>Crystal Davidson</i>
<b>Cabinet Official / Area Superintendent</b>	<b>Dr. Michael Armbruster</b> <i>Michael Armbruster</i>

<b>Exception Noted (Finding / recommendation)</b>	<b>Management Response (Corrective Action)</b>	<b>Responsible Person (Name &amp; Title)</b>	<b>Expected Outcome &amp; Completion Date What is the evidence of the corrective action?</b>
<b>What is? What should be?</b>	<b>What needs to be done?</b>	<b>Who needs to do it?</b>	<b>When will the action be completed? (MM/YYYY)</b>
1. Cash Receipts: Vending Machine commissions of \$42.09 were deposited into the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.	* Vending machine commissions will be dispersed into appropriate accounts to not include the Principal's Discretionary account. * The only receipts to be recorded in the Principal's Discretionary account will be those donations that specifically state that they are to be used at the principal's discretion.	* Bookkeeper * Business Manager * Business Office Administrator * Director	* This action began immediately following the 2017-2018 school year audit in 10/2018. * Only receipts for donations that specifically state they are to be used at the principal's discretion will be recorded in the Principal's Discretionary account.
2. Cash Disbursements: The School Board Procurement Services Policy was not followed for the purchase of school spirit shirts. Contractual services of \$5,001 to \$49,999 should be competitively quoted or facilitated through Procurement Services. Contractual expenditures of \$50,000 or more should be competitively bid.	* Contractual services of \$5,001 to \$49,999 will be competitively quoted or facilitated through Procurement Services. * 3 quotes will be obtained from competitive vendors for all services of \$5,001 to \$49,999.	* All faculty & staff * All Administrators	* This action began immediately following the 2017-2018 school year audit in 10/2018. * 3 quotes obtained from competitive vendors for services of \$5,001 to \$49,999.



**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Wetherbee Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
5366	\$3,819.70	August 3, 2017	July 13, 2017



Department / School Name	Wetherbee Elementary
Administrator / Department Head	Kristy Logue <i>K. Logue</i>
Cabinet Official / Area Superintendent	Dr. Patricia Fritzler <i>P. Fritzler</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
The requisition and purchase order form for the following check was completed after the goods were purchased.	The requisition needs to be completed prior to the purchase of goods.	Secretary	The requisition will be dated prior to the purchase receipt. 10/2018

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Wheatley Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Whispering Oak Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Windermere Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Windermere High**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The bank reconciliation for June 2018 showed three checks totaling \$1,555.02 which were outstanding for more than six months. Outstanding checks over six months should be followed up on to resolve or void.

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
1604	May 16, 2017 – May 21, 2017	May 22, 2017

- Assignment and accountability records noted missing receipts that were not accounted for with an explanation or approved by the principal. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.

Fundraisers and admission events:

- There was no ticket inventory report completed for the fall concert. All tickets must be accounted for on a ticket inventory report.

Cash disbursements:

- The following checks were not supported by a requisition and purchase order form or by a vendor invoice or receipt. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase. All checks, vendor invoices and vendor receipts should be retained in the internal account records for auditing purposes.

<b>Check number</b>	<b>Check date</b>	<b>Check amount</b>
1121	October 4, 2017	\$996.00
1278	November 28, 2017	\$7,200.00
1326	December 13, 2017	\$198.99

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Windermere High (Continued)**

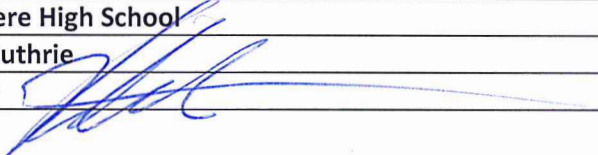
Current year comments (Continued)

Cash disbursements (Continued):

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
1465	\$272.89	January 23, 2018	January 22, 2018



Department / School Name	Windermere High School
Administrator / Department Head	Douglas Guthrie
Cabinet Official / Area Superintendent	Dr.Border 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The bank reconciliation for June 2018 showed three checks totaling \$1,555.02 which were outstanding for more than six months. Outstanding checks over six months should be followed up on to resolve or void.	Outstanding checks should be deleted after issue six months.	Bookkeeper	Checks past 60 days were voided from the outstanding checks report.
<p>Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.</p> <p>Assignment and accountability records noted missing receipts that were not accounted for with an explanation or approved by the principal. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.</p>	Funds collected should be submitted to the bookkeeper on a daily basis. If the teacher is unable to turn the deposit in on the same day collected, it must be submitted by the next day.	Teachers	Monies collected are turned into the bookkeeper on the day they are collected. The teacher





<p>There was no ticket inventory report completed for the fall concert. All tickets must be accounted for on a ticket inventory report.</p>	<p>A ticket report must be completed for all ticketed events.</p>	<p>Teachers</p>	<p>Ticket reports are completed after each ticketed activity and filed with the monies collected form for auditing purposes.</p>												
<p>The following checks and their related requisition and purchase order forms, along with the backup information, were not accounted for. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase. All checks, vendor invoices and vendor receipts should be retained in the internal account records for auditing purposes.</p> <table border="1" data-bbox="210 820 735 1112"> <thead> <tr> <th>Check number</th> <th>Check date</th> <th>Check amount</th> </tr> </thead> <tbody> <tr> <td>1193</td> <td>October 27, 2017</td> <td>\$955.07</td> </tr> <tr> <td>1278</td> <td>November 28, 2017</td> <td>\$7,200.00</td> </tr> <tr> <td>1326</td> <td>December 13, 2017</td> <td>\$198.99</td> </tr> </tbody> </table>	Check number	Check date	Check amount	1193	October 27, 2017	\$955.07	1278	November 28, 2017	\$7,200.00	1326	December 13, 2017	\$198.99	<p>The purchase order and requisition be completed prior to purchasing goods and acquiring services.</p>	<p>Teachers and Bookkeeper</p>	<p>Purchase orders and requisitions will be completed and approved by the principal before purchases are made. A quote, invoice and any other supporting documents will be attached to the purchase order. AS of 11-9-18, the copies of the invoices requested have been received. The copies are filed in the internal accounts records.</p>
Check number	Check date	Check amount													
1193	October 27, 2017	\$955.07													
1278	November 28, 2017	\$7,200.00													
1326	December 13, 2017	\$198.99													
<p>The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be</p>	<p>The purchase order and requisition be completed prior to purchasing goods and acquiring services.</p>	<p>Teachers and Bookkeeper</p>	<p>Purchase orders are completed and approved before teachers are allowed to purchase items or enter an agreement for services.</p>												



approved by the principal prior to the purchase.						
<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>			
1465	\$272.89	January 23, 2018	January 22, 2018			

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Windy Ridge K-8**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Winegard Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Winter Park High**

Comments repeated from prior report

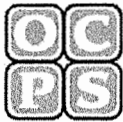
General procedures:

- The school utilized five third-party credit cards during the year. Schools are not permitted to enter into credit agreements.

Current year comments

Fundraisers and admission events:

- Prom tickets did not have the price of the event published on the ticket. Tickets must be pre-numbered and have the price of the event on the ticket.



Department / School Name	Winter Park High School Internal Accounts
Administrator / Department Head	Mr. Matthew L. Arnold <i>[Signature]</i>
Cabinet Official / Area Superintendent	Dr. Harold Border <i>[Signature]</i>

8-27-18

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The school utilized five third-party credit cards during the year. Schools are not permitted to enter into credit agreements.	Uncertain. WPHS has been utilizing this practice for many years.	Finance Managers	Timeline is unknown. Evidence: clarification of policy implementation prior to the fiscal year.
Prom tickets did not have the price of the event on the ticket. Tickets must be pre-numbered and have the price of the event on the ticket.	We have asked the sponsor to provide a proof of the ticket, with certification requests, prior to ordering tickets.	Finance Manager	Prior to ordering tickets

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Winter Park Campus – Orange Technical College**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Wolf Lake Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Wolf Lake Middle**

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- Request for fund raising activity forms were not completed for the band fund raising activity. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. In addition, a sales report was not completed for the band fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.



2017-2018

Department / School Name	Wolf Lake Middle School
Administrator / Department Head	Cynthia Haupt <i>[Signature]</i>
Cabinet Official / Area Superintendent	Dr. Rahim Jones <i>[Signature]</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Request for fund raising activity forms were not completed for the Band fund raising activity. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making Any commitments. In addition, a sales report was not completed for the Band fund raiser. A sales report is required for each sales activity conducted and must be signed by the principal.	A fundraising Request form must be completed and approved by the principal prior to the fundraiser. At the end of the fundraiser the sales activity report must be competed and signed by the principal.	Person who is having the fundraiser and the bookkeeper needs to make sure this happens.	10/5/2018

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Wyndham Lakes Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

**Zellwood Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.