




Department / School Name	Acceleration East
Administrator / Department Head	Doug Loftus 
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)
Monies collected was not turned into bookkeeper by the following day. All external collections should be turned into bookkeeper by following day	Media Clerk needs to turn in monies collected by next business day	Erica Irizarry/ Media Clerk II	09/2020-Mr. Loftus has instructed Erica to turn in all monies collected immediately.



Department / School Name	Apopka Elementary School
Administrator / Department Head	Latricia Pinder <i>Latricia Pinder</i>
Cabinet Official / Area Superintendent	Dr. Jones <i>Dr. 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)
No ticket inventory report for Annie play	Need to complete inventory report at the end of each play	Mrs. Sims(secretary) and teacher	08/2020
Accountability records not completed	Collect all receipt books and complete accountability record sheet	Mrs. Sims- Secretary	08/2020
Extended day deposit record of October 19 th not given to Mrs. Sims until 21 days later.	Collect deposit slips on a daily basis	Extended coordinator (Ms. Lewis/Secretary - Mrs. Sims	08/2020
Extended day tuition balance report for Sept was not forwarded to the district until Dec. 5 th	Send all tuition reports to district office by the 10 th of the following month.	Mrs. Sims- Secretary	08/2020



Department / School Name	Apopka High School
Administrator / Department Head	Lyle Heinz / Principal 
Cabinet Official / Area Superintendent	Dr. Border



10/07/2020

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 bookkeeper by the following day.	All monies must be turned in to the bookkeeper same day of collection.	Sue Cevallos / bookkeeper	All monies must be turned in by the end of the business day.
Certification statement for in house produced tickets – Homecoming tickets	A certification statement must be completed and signed by event sponsor as well as the principal	Sue Cevallos / bookkeeper	Form must be fill out/sign and turned prior to the event.



Department / School Name	Apopka Middle School
Administrator / Department Head	Dr. Kelly Pelletier
Cabinet Official / Area Superintendent	Dr. Rahim Jones <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)
Internal Funds appears excessive	Monies will need to be utilized in the current school year.	Marleia Butler, Bookkeeper Kelly Pelletier, Principal	We will begin spending monies earlier in the year. Monies would have spent had COVID not caused early shut down of end of school activities.
Monies collected outside main office were not turned into bookkeeper by following day for collection	Will try and promote use of School Pay Online and additional training of persons who will be taking in funds.	Marleia Butler, Bookkeeper Teachers who handle monies, various	Emails have already been sent to all teachers and staff to promote use of SPO and to remind them about funds needing to be turned into bookkeeper by end of business or if an after school event then funds will need to be turned in the next morning
No ticket inventory reports for athletic event tickets	Any and all admission events require ticket inventory reports	Brian Axon, Athletic Director – completes Marleia Butler, Bookkeeper	Will confirm that after each sports event the current athletic director turns in ticket inventory reports along with ticket sales reports and any unused tickets.
Bank deposit was not deposited timely in drop safe.	Make sure all funds collected are deposited same day into the drop safe	Marleia Butler, Bookkeeper	Funds collected will be deposited into drop safe on the day that monies are received.



Department / School Name	Azalea Park Elementary
Administrator / Department Head	Sheila Burke <i>Sheila Burke</i>
Cabinet Official / Area Superintendent	LeighAnn Bradshaw <i>LeighAnn Bradshaw</i>

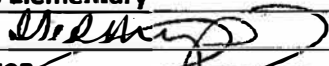
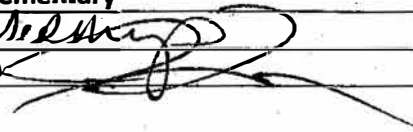
Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
The monies collected form did not indicate the respective official receipt number.	Auditor reminded K. Stephens that the monies collected form does have to include the receipt number and referred her to an example.	Karen Stephens secretary/bookkeeper	09/2020



Department / School Name	Bay Lake Elementary School
Administrator / Department Head	Myrlene Jackson-Kimble <i>Myrlene Kimble</i> 8-26-2020
Cabinet Official / Area Superintendent	Dr. James Larsen <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?
Prior approval was not obtained by the District Office for the Square 1 Art fundraiser conducted online. Any online fundraiser must be approved in writing by the District prior to making any commitments.	Upon being made aware of the error, the Bookkeeper reviewed Internal Account procedures regarding the approval process required for online fundraising to ensure that this error will not occur again.	Suzanne Fagan Secretary/Bookkeeper	The error was noted and Internal Account procedures reviewed immediately after audit to ensure correct procedures are used in the future. <i>[Signature]</i> 08/26/20



Department / School Name	Bay Meadows Elementary
Administrator / Department Head	Ge Rai Mays 
Cabinet Official / Area Superintendent	Dr. James Larson 

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, 2020 relative to the school's activity for the year.	Spend money in the funds that benefit every student.	Christina Haughwout Secretary/Bookkeeper	No later than 06/30/2020



Department / School Name	Blankner K8
Administrator / Department Head	Dr. Junella Kreil <i>[Signature]</i>
Cabinet Official / Area Superintendent	John W. Wright <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)
The balance of the Internal Funds appears excessive as of June 30, 2020 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: Dr. Junella Kreil Bookkeeper: Lydia Folks Account Sponsors: Michael Himes Lisa Nieves Toby Waters Kim Weir Carol Schneeberger	Dr. Kreil has a few projects in works to utilize the funds to benefit the whole student body for this school year. Mrs. Folks will contact Mr. Compton to look into possible investing some funds. Mrs. Folks will communicate/email (Attached) with the high balance account sponsors to determine possible no collection or a reduced amount from student for this school year. All actions are to be complete by 09/2020.
The request for fund raising activity form for the Red Cross Donations fundraiser was not dated by the principal so we are unable to determine if it was approved on time.	A request for fundraising activity form should be prepared for all fund raising activities conducted by the school and must signed and dated by the principal prior to making any commitments.	Principal: Dr. Junella Kreil Bookkeeper: Lydia Folks Staff members	Mrs. Folks will review fundraiser policy and make sure all paperwork are fill out correctly and have Dr. Kreil sign and date at the appropriate area. Please see attached email to all staff members regards to fundraising procedures (Attached). All actions are to be complete by 09/2020.

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OCPS INNOVATION OFFICE




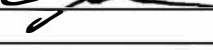
<p>It appears that the date on a sub-receipt was subsequently altered to a date that was prior to the receipt.</p>	<p>Internal Funds records should remain intact and not be altered in any fashion.</p>	<p>Principal: Dr. Junella Kreil</p> <p>Bookkeeper: Lydia Folks</p> <p>Staff members</p>	<p>Mrs. Folks will communicate/email to all staff members regards to the importance of turning in monies collected daily and remind staff member all internal funds records should remain intact and not be altered in any fashion.</p> <p>All actions are to be complete by 09/2020.</p>
<p>A request for fund raising activity form was not approved for the <u>Band Cake</u> fundraiser and the Red Cross Donation fundraiser.</p>	<p>A request for fundraising activity form should be prepared for all fund raising activities conducted by the school and must signed and dated 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>Principal: Dr. Junella Kreil</p> <p>Bookkeeper: Lydia Folks</p> <p>Staff members</p>	<p>Mrs. Folks will review fundraiser policy and make sure all paperwork are fill out correctly and have Dr. Kreil sign and date at the appropriate area.</p> <p>Please see attached email to all staff members regards to fundraising procedures (Attached).</p> <p>All actions are to be complete by 09/2020.</p>
<p>State sales tax was not calculated and remitted to the Florida Department of Revenue for Band Fundraiser Sales Totaling \$2,200.</p>	<p>The Internal Accounts Handbook states that sales tax is computed on gross taxable sales and remitted to the Florida Department of Revenue for resale items.</p>	<p>Principal: Dr. Junella Kreil</p> <p>Bookkeeper: Lydia Folks</p> <p>Staff members</p>	<p>Mrs. Folks will review the sales tax policy/procedures to ensure future transactions are adhesive to policy/procedures.</p> <p>Please see attached email to all staff member regards to the sales tax policy/procedures.</p> <p>All actions are to be complete by 09/2020.</p>

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

11/19/2020



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?
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.	Speak with the teacher about the delay in turning the funds, no matter how much money. Will remind everyone that the monies must be turned in on the following day, regardless of the amount.	Linda Knapp Internal Bookkeeper Nicole Moitoza Teacher Dr. Cubero Teacher – moved to Texas	10/2020 



Department / School Name	Camelot Elementary
Administrator / Department Head	Melissa K. Gordon <i>Melissa K. Gordon</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? MM/YYYY
Balance in Internal Accts. Appears excessive	Purchase items only if necessary.	Bookkeeper, Diana Ramos and Principal, Melissa Gordon	Due to COVID-19 it was suggested to only purchase the necessary items since we don't know what the year will encompass. 06/2021
Improper use of expenditure used for reimbursement	Expenditures cannot be done directly to Bookkeeper	Diana Ramos, Bookkeeper	Expenditures not allowed for reimbursement to Bookkeeper. 03/2021 This has been corrected and procedures have been put into place to avoid this from occurring.
Deposit Summary for School Pay payments from Extended Day could not be found	Deposit Summary needs to be checked along with deposits on Bookkeepers SFO listing	Diana Ramos, Bookkeeper	All deposits to be checked against Extended Day deposit summaries. 03/2021 Reviewed procedures with extended day coordinator.



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 1/19/20

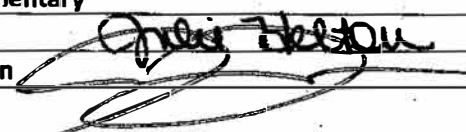
Department / School Name	Carver Middle School - 5871
Administrator / Department Head	Jakcie Ramsey; Principal
Cabinet Official / Area Superintendent	Dr. Tashanda Brown-Cannon; Area Superintendent

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)
Transfer journal entry number 121653 dated July 18, 2019, for 174.56 was an improper transfer made from the Chorus account to the athletics - General account for purchase of PE uniforms. In addition, the transfer was not supported by a fund transfer journal entry proof sheet. All expenditures from the Chorus account should be for the benefit of those students. A fund transfer journal entry proof sheet should be retained in the Internal Funds file for auditing purposes.	This item, as all other pertinent items there alike will be fined accordingly.	Tina White; Bookkeeper	Immediately 10/2020
The bank reconciliation for June 2020 showed one deposit totaling 95. which was outstanding for more than six months. Outstanding checks and deposits over six months should be followed on to resolve, or void.	MPN Item should have fallen off. Proper action on immediate follow up to clear lingering deposits will take place in the future.	Tina White; Bookkeeper	Immediately 10/2020



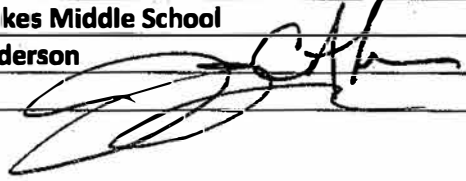
Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YY)
One official receipt was issued for collections from multiple sources. School Board policy requires that a separate official receipt be issued for each monies collected form according to its origin identified source.	Each item will have their own individual Official Receipt without collaboration of other funds.	Tina White; Bookkeeper	Immediately 10/2020
It appears that the dates were written on several copies of the subsidiary receipts provided in the audit files after the funds were collected. The dates should b of the subsidiary receipts at the time of sale or collection, to provide an accurate audit trail.	An actual date system on subsidiary receipts will occur in real time of receipt being completed.	Instructors Tina White; Bookkeeper	Immediately 10/2020
Several ticket sales reports did not indicate the official receipt numbers, and 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.	Each event will be represented on their own individual ticket sales report from now on. All signatures will be represented as outlined.	Tina White; Bookkeeper	Immediately 10/2020



Department / School Name	Castleview Elementary
Administrator / Department Head	Dr. Julie Helton 
Cabinet Official / Area Superintendent	Dr. James Larsen

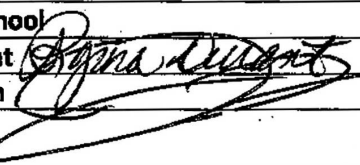
Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? {MM/YYYY}
A ticket sales report and ticket inventory report were not completed for the "We Are Monsters Show". A ticket sales report & ticket inventory report has to be completed for each admission event & signed by ticket manager & bookkeeper. All tickets must be accounted for on a ticket inventory report.	Inform each individual of the correct procedure to follow when coordinating an event with an admission fee.	Jessica Moehle & Kelli Pierre-Louis - Drama Club Coordinators, & Patrice Upshaw - Bookkeeper/Secretary	9/04/2020



Department / School Name	Chain of Lakes Middle School
Administrator / Department Head	Cheron Anderson
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? (MM/YYYY)
Balance of Internal funds excessive.	Utilize funds for current student body.	Dept Heads Principal	To be completed by year end 2021
Check was completed after goods or services were purchased.	Request approval by Principal prior to purchase.	Staff Member making purchase Bookkeeper	Immediately
Monies Collected Form did not include respective subsidiary receipt numbers.	Subsidiary receipt numbers will be included on all Monies Collected Forms.	Staff Member collecting money Bookkeeper	Immediately
Improper expenditure made from General Account	General account to be used for entire student body not just a select number/grade	Bookkeeper	Immediately



Department / School Name	Cherokee School
Administrator / Department Head	Rojina Durant 
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? (09/2020)
Use tax on the cost of items held for resale was not calculated and remitted to Dept. Of Revenue for Book Fair. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue.	Receipts will be looked over carefully in the future.	Secretary/Bookkeeper	Action completed. In the future will look over all receipts carefully to make sure the proper taxes are paid.



Department / School Name	Bookkeeping/Citrus Elementary
Administrator / Department Head	Robert Walker
Cabinet Official / Area Superintendent	Jennifer Cupid-McCoy <i>Jennifer Cupid-McCoy</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?
Cash Receipts – Assignment & accountability records not completed. Any missing receipts need to be noted with principal's signature.	Missing receipt book needs to be collected and report completed for any missing receipts.	Debbie Puchan, Secretary/Bookkeeper	The missing receipt book was collected 8/14/2020. Accountability records completed, no receipts were missing. Procedure put in place for 2020-2021 school year. The principal will be informed if a staff member does not return a receipt book.
Cash Disbursements – check not supported by a purchase order.	Refund check cut for cancelled field trip should have had a completed PO attached.	Debbie Puchan, Secretary/Bookkeeper	A purchase order was completed for the refund check. Completed 8/14/2020. Purchase order log for all cash disbursements has been established for 2020-2021 school year. The principal will be informed if a staff member submits invoices for payment without prior approval.

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2019-2020

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

Clay Springs Elementary
Rebecca McDaid <i>Rebecca McDaid</i>
Dr. Rahim Jones <i>Rahim Jones</i>

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 balance of the Internal Funds appears excessive as of June 30, 2020 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>Rebecca McDaid-principal Angela Naughton-Secretary/Bookkeeper</p>	<p>We will complete now along with internal accounts help.</p>



Department / School Name	College Park Middle School
Administrator / Department Head	Mr. Sanjay Brown
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)
Monies collected from outside of office were not returned in to school bookkeeper by the following day.	Will send an email to staff reminding the correct procedure.	Barbara Figueroa Bookkeeper	All monies collected are to be in on time. This should be all dated and all correctly completed by May 2021 end of the school year.
Should be: All external collections should be turned in by the following day, regardless the amount.			



Department / School Name	COLONIAL HIGH SCHOOL
Administrator / Department Head	DR. HECTOR MAESTRE <i>[Signature]</i>
Cabinet Official / Area Superintendent	DR. HAROLD BORDER <i>[Signature]</i>

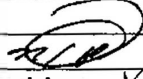
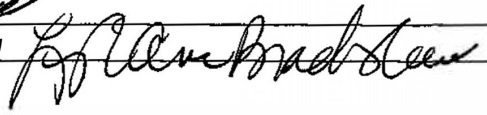
11/6/2020

Audit Result / Recommendation	Management Response Acknowledgement/ Agreement of Condition	Responsible Person (Name & Title) And Target Completion Date (MM/YY)	Management's Action Plan
Date on a sub-receipt was subsequently altered to match the date of the monies collected form.	Internal funds records should remain intact and not be altered in any fashion.	Sponsor/Teacher/Coach/ Bookkeeper –Heidi Santiago 8/21/2020	Immediately – Informed during Pre-Planning day. Not to altered the dates in any receipts.
Monies collected from outside the main office were not turned in to the school bookkeeper by the following day.		Sponsor/Teacher/Coach Bookkeeper – Heidi Santiago/Principal-Dr. Maestre 8/21/2020	Immediately – Informed during Pre-Planning day. It is a must to turn in any money collected the same day they receive it.

Heidi M. Santiago Perez, Internal Accounts

[Signature: Heidi M. Santiago Perez]



Department / School Name	Columbia ES
Administrator / Department Head	Matthew Pritts 
Cabinet Official / Area Superintendent	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/YY)
A sales report was not completed for the 5 th grade Boo Grams sales.	A sales report is required for each sales activity conducted and must be signed by the principal.	Etleva Zeqo/gr 5 Team Lead Mary Ann Mann/Bookkeeper Matthew Pritts/Principal	This report will be turned in to Mr. Pritts for his signature September/2020.
Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the 5 th grade Boo Grams 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.	Mary Ann Mann/Bookkeeper Matthew Pritts/Principal	All sales tax not paid in advance will be determined, any remaining balance will be paid to Dept of Revenue. Dec./2020



Department / School Name	CONWAY MIDDLE
Administrator / Department Head	SIDNEY MOSS
Cabinet Official / Area Superintendent	WILLIAM BOHN

Sidney Moss
William Bohn

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/YY)
EXCESSIVE FUNDS IN INTERNAL ACCOUNT	SPEND ADDITIONAL FUNDS IN ACCOUNTS	PRINCIPAL BOOKKEEPER STAFF	ONGOING THROUGH 2021 SCHOOL YEAR



Department / School Name	Corner Lake Middle School
Administrator / Department Head	Paul E. Browning
Cabinet Official / Area Superintendent	Leigh A. Bradshaw

Paul E. Browning
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? MM/YYYY
The Balance of the internal Funds appears excessive as of June 30, 2020 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, Principal and teacher need to ensure that money raised/collected is spent within the school year it was raised/collected.	During the 2019/2020 School year, school was only in session for 3 quarters of the year due to Covid 19 and the closure of school. Therefore we were unable to celebrate students with the annual end of the year awards and banquets that would typically occur. This caused the inability to expend the funds that should have been had we not had the Covid 19 pandemic. During this 2020/2021 School year Corner Lake will work on using excess funds before future fundraisers are approved.
A sales report was not accurately completed for the dance chocolate sales fundraiser.	A sales report is required for each sales activity conducted, it must provide and accurate information and must be signed by the principal.	Sponsoring teachers, along with the Bookkeeper and Principal must provide accurate information for the sales report prior to leaving for the summer break.	In the 2020/2021 school year and in the future, the Bookkeeper will insure that all teachers dealing with fundraisers are accurately filling out the ending reports. And will double check accuracy.
The ticket inventory report for the athletic tickets was not accurately completed.	All tickets must be accounted for on a ticket inventory report and it must provide accurate information.	Teacher/sponsor along with Bookkeeper and Principal must prepare the beginning inventory portion of the report.	In the 2020/2021 school year and in the future, the Bookkeeper will insure that all teachers dealing with ticket sales are accurately filling out the ending reports.



me

Department / School Name	Discovery Middle School
Administrator / Department Head	Dr. Gloria E. Fernandez <i>Dr. Fernandez</i>
Cabinet Official / Area Superintendent	John W. Wright <i>JW</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? 08/2020
Use tax on the cost of items held for resale was not calculated and remitted to the FLDOR for the carnations for Valentine's Day Fundraiser.	Use tax is computed on the cost of untaxed items for resale and should be remitted to the FLDOR as required.	Tammy Rudolph – Bookkeeper/ Gloria Fernandez - Principal	Moving forward, taxes will be paid to the vendor up front at the time of purchase to avoid this situation arising again.

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OCPS INNOVATION OFFICE



Department / School Name	Dr. Phillips High School
Administrator / Department Head	Dr. Suzanne Knight <i>[Signature]</i>
Cabinet Official / Area Superintendent	Dr. Harold Border <i>[Signature]</i> 10/16/2020



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?
Several deposit slips were not dated. Deposit slips should be dated by the bookkeeper to provide an accurate audit trail.	Deposit slips has to be dated every time a deposit is made.	Bea Persaud, Bookkeeper	I will double check to make sure I write the date on the deposit slip. 10/2020
A ticket sales report for the football game versus Edgewater was not signed by the ticket manager. 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.	I spoke with the ticket manager to let her know that she has to sign all ticket reports. I will also have the Bookkeeper double check for signatures on all reports.	Bea Persaud, Bookkeeper	I will check to make sure all reports are signed. 10/2020



Department / School Name	Eagle Creek Elementary
Administrator / Department Head	Mr. Rob McCloe/ <i>[Signature]</i>
Cabinet Official / Area Superintendent	Mr. William Bohn <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?
1. Requisition and purchase order forms were 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 principal needs to date each requisition and purchase order form.	In the 20/21 school year... the principal will date each requisition and purchase order forms. <i>[Stamp]</i>



Department / School Name	East River High School
Administrator / Department Head	Nicolle Campbell 
Cabinet Official / Area Superintendent	Dr. Harold Border  11/19/2020

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>Delayed deposit to the Bookkeeper</u> Monies collected were not turned into the school bookkeeper by the following day.	Conduct a mid-year IA training class for all teachers/sponsors to explain proper IA protocols.	Lisa Wilcox, Bookkeeper Nicolle Campbell, Principal	Correction of finding should occur by Fiscal Year End (06/2021). Training conducted during Pre-Planning 8/2020. Staff not in compliance after training will be held accountable through proper next steps.
<u>Quotes Not Obtained</u> Quotes were not obtained for an expenditure.	Conduct a mid-year IA training class for all teachers/sponsors to explain proper IA protocols.	Lisa Wilcox, Bookkeeper Nicolle Campbell, Principal	Correction of finding should occur by Fiscal Year End (06/2021). Training conducted during Pre-Planning 8/2020. Staff not in compliance after training will be held accountable through proper next steps.
<u>General Procedures</u> Independent Contractor Agreements were not completed for consulting services.	Departments that utilize IC's have been notified that ICA are to be completed and on file every year.	Lisa Wilcox, Bookkeeper Nicolle Campbell, Principal	Correction of finding should occur by Year End (06/2021). This was discovered and Staff members brought to Professional Standards. The process has been explained to all Staff.
<u>Cash Receipts</u> Bank deposit was not deposited timely in the drop safe.	Bank deposits will be deposited in the drop safe the day they are received.	Lisa Wilcox, Bookkeeper Nicolle Campbell, Principal	Correction of finding should occur by Fiscal Year End (06/2021).

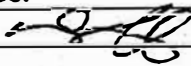



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 08/18/2020

<p><u>Cash Disbursements</u> Purchase Order form was completed after goods or services were purchased.</p>	<p>Conduct a mid-year IA training class for all teachers/sponsors to explain proper IA protocols.</p>	<p>Lisa Wilcox, Bookkeeper Nicolle Campbell, Principal</p>	<p>Correction of finding should occur by Fiscal Year End (06/2021). Training conducted during Pre-Planning 8/2020. Staff that continue to process incorrectly will be addressed and next steps will take place.</p>
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Department / School Name	Edgewater High School
Administrator / Department Head	Dr. Mark Shanoff 
Cabinet Official / Area Superintendent	Dr. Harold Border 

11/20/2020

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>Comments repeated from prior report:</p> <p>1- 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.</p>	<p>1- Physical Education Staff need to complete an Inventory report and a Rental Report.</p>	<p>1- P.E. Teacher who is responsible for Locker rental</p>	<p>1- Inventory report and the end of every school year Sales Report at the end of the school year</p> <p>12/2020</p>
<p>2- 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</p>	<p>2- All money should turn into Bookkeeper by the end of the business day</p>	<p>2- Any Staff/Faculty member who collects money</p>	<p>2- Bookkeeper meets with all staff during pre-planning week. Also, gives one on one instructions to "new" staff members. Everyone receives a handout explaining OCPS policy and procedures. When something new from the county office needs addressing with staff members and email goes out.</p>



<p>10023 August 12 - September 20, 2019 September 26, 2019 10467 January 24, 2020 - January 31, 2020</p>			<p>Dec. 1, 2020</p>
<p>3- 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. Official receipt number Monies collected date Official receipt amount Deposit date 9852 August 6, 2019 \$2,145.00 August 9, 2019</p> <p>4- Current year comments: 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</p>	<p>Staff members need to get deposits to bookkeeper same day of collections and all receipts need to be of the same day, so when bookkeeper sign for the deposit they both have the same date.</p> <p>4 – Student of the month check during Pandemic was sent to Principal from College Park Rotary. There were no students on campus and check went into PDF.</p>	<p>Staff member/Coach and Bookkeeper</p> <p>4 – Bookkeeper and Principal</p>	<p>Continue Training Policies and Procedures throughout the school year.</p>

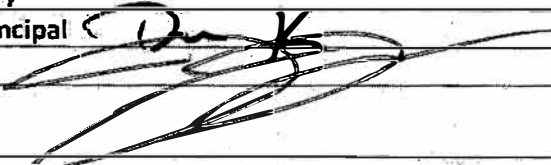


<p>Those donations that specifically state that they are to be used at the principal's discretion. Official receipt number Official receipt date Official receipt amount 10667 May 21, 2020 \$50.00</p> <p>5- Request for fund raising activity form was not completed for the football coupon books fundraiser. 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 the football coupon books fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.</p>	<p>5 – Clubs/Sports etc need to have a fundraiser request on file with bookkeeper and approved by Principal.</p>	<p>5 – This fundraiser happened online during the pandemic while no one was allowed on campus</p>	<p>4 – No further deposits into PDF if letter does not specifically state to be used for principal's discretion. 12/2020</p> <p>5 – Check to make sure all fundraisers have request forms. 12/2020</p>
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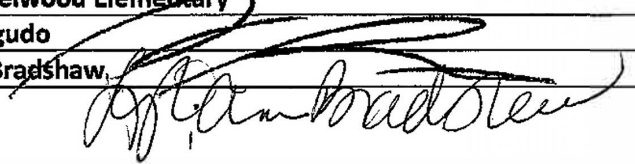
<p>6-Sales tax totaling \$9.46 was reimbursed on an exempt purchase. Purchases made by a school with ownership and title remaining with the school are exempt from sales tax.</p>	<p>6- Bookkeeper mistake</p>	<p>6- This too happened during Pandemic going back and forth from home to work to pay invoices.</p>	<p>6- Check all receipts to make sure taxes are not paid. 12/2020</p>



Department / School Name	Endeavor Elementary
Administrator / Department Head	Derek Knappins, 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? (07/2020)
Check number 5505 for \$117.95 was an improper expenditure made to the bookkeeper for themed umbrellas. The school board prohibits reimbursements to the bookkeepers.	The bookkeeper will not make an improper expenditure.	Bookkeeper	Effective immediately.



Department / School Name	OCPS/ Engelwood Elementary
Administrator / Department Head	Andrew Agudo
Cabinet Official / Area Superintendent	Leighann 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)
Multiple fund raising receipts in Principal Discretionary fund. Only one allowed per fiscal year	Only one fundraiser per year	Tinisha Petersen / Andrew Agudo	10/1/2020 Immediately



Department / School Name	EVANS HIGH SCHOOL
Administrator / Department Head	ROLANDO BAILEY <i>Rolando Bailey</i>
Cabinet Official / Area Superintendent	DR. HAROLD BORDER <i>Harold Border</i> 10/22/2020

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 request for fundraising activity forms for the 'Pink Table' and FLU fundraisers were not dated by the principal so we were unable to determine if it was approved on time.	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.	Sponsor	Principal and Bookkeeper will verify the Request for Fundraising Activity form is dated. FY2021
The sales report for the 'Pink Table' fundraiser disclosed a loss in inventory or sales potential of \$13 or 12%. An explanation for this loss was not attached to the sales report.	Sales reports should be completed in their entirety and must be signed by the principal.	Sponsor	Principal and Bookkeeper will verify the Sales Reports are completed in their entirety. FY2021
There was no ticket inventory report for the Grey athletic tickets.	All tickets must be accounted for on a ticket inventory report.	Ticket Manager	Principal and Athletic Director will verify the Ticket Manager completes Ticket Inventory Reports. FY2021



8/19/201

Department / School Name	Frangus Elementary School
Administrator / Department Head	DeCheryl Britton <i>DB</i>
Cabinet Official / Area Superintendent	Jennifer Cupid-McCoy <i>Jennifer Cupid McCoy</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? (08/2020)
Improper transfer made from the Clubs account to Principal's Discretionary account.	This was done in error by the bookkeeper as I meant to use Pepsi Account and account numbers are 1 digit off.	Joanne Segal Bookkeeper	In the future I will be extra careful with attention to detail
Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection	Will make sure all teachers are aware that monies collected are not to be kept in the classroom overnight and needs to be turned into the Bookkeeper or Principal by the end of the day.	Joanne Segal Bookkeeper	Teachers will be made aware that if Bookkeeper is not on campus to turn in money to Principal and a note will be attached explaining why the dates are different on the Official Receipt.

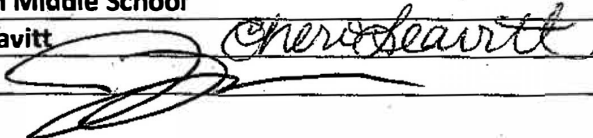


Department / School Name	FREEDOM HIGH SCHOOL
Administrator / Department Head	CHERYL NEELY <i>(Signature)</i>
Cabinet Official / Area Superintendent	HAROLD BORDER
	10/08/2020

(Signature)

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)
Dates on subsidiary receipts were written on the deposit date. Dates should be written on the time of collection.	Staff with receipt books will be instructed to write dates of collection on subsidiary receipts.	All Staff with receipt books.	This action will start 10/2020. Dates of collection, not deposit dates. The more we use SchoolPay, the fewer subsidiary receipts we will use and this becomes a non-issue.



Department / School Name	Freedom Middle School
Administrator / Department Head	Cheri Leavitt 
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?
The ticket inventory report was not completed properly. Certain tickets listed as sold on the ticket sales report for the staff volleyball game were not included on the ticket inventory report.	The staff volleyball tickets were not included on the ticket inventory report because these belong to the PTSA.	Jennifer Damian	In the future if there are tickets on the ticket sales report that belong to the PTSA, I will make note of that on the Ticket Inventory Report. 10/2020
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. Checks # 6849 and 6934	All purchases need to be approved by the Principal on a PO before the purchase is made or the service is ordered.	Jennifer Damian	I have reminded all fund managers that purchases cannot be made prior to having their PO approved by the Principal. 10/2020



<p>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 and dated by the principal prior to the purchase. Check # 6977</p>	<p>All POs need to be dated</p>	<p>Jennifer Damian</p>	<p>I will make sure all POs have a date next to the approval signature. 10/2020</p>
<p>Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for PE uniforms. 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 making purchases for resale, sales tax must be paid to the vendor or remitted to the DOR.</p>	<p>Jennifer Damian</p>	<p>I will be sure to pay sales tax to the vendor when making purchases for resale. If for any reason sales tax is not paid to the vendor, I will remit the sales tax to the DOR. 10/2020</p>



Department / School Name	Bookkeeper / Glenridge Middle School / 2019-2020
Administrator / Department Head	Dr. Christopher Camacho / Principal <i>Chris Camacho</i>
Cabinet Official / Area Superintendent	Dr. Leigh A. Bradshaw / Area Superintendent <i>L. 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? <u>(MM/YY)</u>
Cash receipts: As per auditors the official receipt (# 3675) amount did not agree to the amount deposited per deposit slip. Should be the same amount.	Staples together both slips (#3675 & 3676 = \$213.00). The deposit was correct on Bank Reconciliation on 8/30/2019. The error is the sum or manual typo. Attached the evidence.	Jeanette Medina, Bookkeeper Christopher Camacho, Principal	I already review the slip, the mistake was doesn't staples the both receipts (#3675 & 3676) for the amount of \$213.00 on the deposited slip to be together, and typo error for less (\$10.00), which was on the Bank Reconciliation for August 2019. Attached evidence of all documents registered before to External Audit Process. (08/2019)
Fundraisers: Prior approval by District office for the Orchestra fund raiser conducted online.	This notice is on the Internal Account Handbook 2020-2021-updated on August 3, 2020 by email. But not previous and I don't find in my copies.	Jeanette Medina, Bookkeeper Christopher Camacho, Principal	When I speak with auditor I mentioned that's new for this year 2020. Request the approval from District when the Staff request the Fund raiser starting this year 2020. Attached evidence of all documents registered before to External Audit Process. (08/2019)
Cash disbursements: The School Board Procurement Services Was not followed the purchase of a violin and musical instruments consumables. It should be that we can't spend more of 5,000, just if we have 3 quotes.	Was done previous, but the unfortunately we don't have the extra quotes. The information was provided by phone /verbal. Attached copy all documents and the information provided by the Director of Orchestra.	Jeanette Medina, Bookkeeper Christopher Camacho, Principal	Was done previous, but the unfortunately we don't have the extra quotes as the auditor request. Attached evidence of all documents registered before to the External Audit Process. (08/2019)



Department / School Name	Gotha Middle School
Administrator / Department Head	Monica Emery <i>Monica Emery</i>
Cabinet Official / Area Superintendent	Jennifer Cupid-McCoy <i>Jennifer Cupid-McCoy</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 of internal funds appears excessive as of June 30, 2020 relative to the school's activity for the year.	Sponsor should monitor his/her activity and spend the funds accordingly for current year student body.	Sponsor/Teacher/Bookkeeper	Immediately. Bookkeeper will ensure all funds are monitored closely by sponsor/teacher. For year-end. 06/2021
Assignment and accountability records were not completed entirely.	All receipts should be accounted for and inventoried at year-end and include principal's signature.	Bookkeeper	Immediately. Bookkeeper will keep records upon delivery of sub receipts to staff and ready for year-end by 06/2021
Ticket sales report and ticket inventory report were not completed for any admission event.	Ticket sales report and the official ticket inventory report must be completed for each admission event and be signed by ticket manager/bookkeeper	Athletic Director/Bookkeeper	Immediately. Principal/Bookkeeper has communicated with staff handling ticketed events that official reports/ticket inventory reports must be turned in before year end. By 06/2021
Monies collected from teacher were not turned into the bookkeeper on time.	As a group, teachers are instructed on all policies and procedures. Meet with the teacher one-on-one.	Teacher/Bookkeeper	Immediately met with teacher individually on procedures and will work together to ensure that doesn't happen. Changes will be noted 06/2021




Department / School Name	Hiawassee Elementary 0881
Administrator / Department Head	Sharon Jenkins <i>Sharon Jenkins</i>
Cabinet Official / Area Superintendent	Jennifer Cupid-McCoy <i>Jennifer Cupid-McCoy</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? (09/2020)
Cash Receipts A 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.	Make sure that the actual check has written on it "For Principal's Discretionary Fund".	Domaly Rios – Bookkeeper	That procedure/step will be implemented in the future.



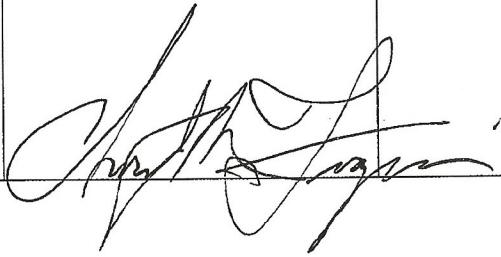
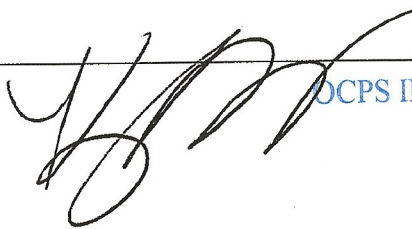
Department / School Name	Internal Accounts Audit / Horizon West Middle School
Administrator / Department Head: Michelle Thomas	 
Cabinet Official / Area Superintendent: James Larson	

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? 
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.	Sign form	Joanne Lenkel – Bookkeeper	10/14/2020
Cash receipts: Several 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.	Do bank deposit daily	Joanne Lenkel – Bookkeeper	10/15/2020
Fundraisers and admission events: Several 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.	Add official receipt numbers to ticket sales reports	Joanne Lenkel – Bookkeeper	10/14/2020
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 1061 Check amount \$8,900.00 Date of approval September 24, 2019 Date of purchase July 31, 2019	Make sure items not ordered before Purchase Order approved.	Joanne Lenkel – Bookkeeper	Already rectified last year



Department / School Name	Howard Middle
Administrator / Department Head	Kimberly Beckler
Cabinet Official / Area Superintendent	John 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? 09/2020
The balance of the Internal Funds appears excessive as of June 30, 2020 relative to the school's activity for the year.	Monies should be utilized in the year of receipt to benefit the current student body.	Bookkeeper, Fund Managers and Principal	The bookkeeper will strictly monitor all Internal Fund accounts, provide fund managers and the principal monthly reports and notify mangers of excessive amounts.
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.	Bookkeeper	The bookkeeper will maintain a Ticket Inventory Report for all tickets received by the school.

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OCPS INNOVATION OFFICE




Department / School Name	Hungerford Elementary School
Administrator / Department Head	Letecia Harris <i>Letecia Harris</i>
Cabinet Official / Area Superintendent	John Wright <i>JW</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? (08/2020)
The requisition and purchase order forms for checks 5519 (\$1,300), 5520 (233.98) and 5523 (997.20) were completed after the goods or services were purchased.	A requisition and purchase order form will be completed each time an individual request to make a purchase and will be approved by the Principal prior to the purchase.	Penny Robinson School Secretary/Bookkeeper Letecia Harris Principal	The school secretary/bookkeeper will ensure that a requisition and purchase order form will be completed each time an individual request to make a purchase and will ensure that it approved by the Principal prior to the purchase.

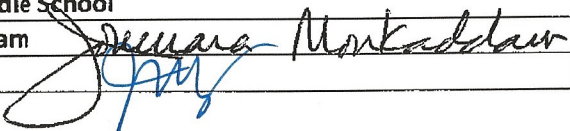
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Department / School Name	Hunter's Creek Elementary
Administrator / Department Head	Fresia E. Urdaneta 
Cabinet Official / Area Superintendent	Dr. James Larsen

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)
The School Board of Procurement Services Policy was not followed for the purchase of water coolers and bottle fillers. Contractual Services of \$5,001 to \$49,999 should be competitively quoted through Procurement services.	Any service request or purchase over \$5,001 to \$49,999 must have 3 quotes from different vendors.	Lianna Robles- Secretary Bookkeeper	Effective 9/15/2020, we will ensure that this policy will be enforced at all times when using Internal Accounts funds.
One of the lock box key holders did not sign the extended day deposit record for the week of August 16, 2019. All extended day deposit records should be signed by both key holders and retained in the Internal Funds records for auditing purposes.	All Extended Day deposit records must have 2 signatures at all times.	Gina Cano – Extended Day Coordinator	Effective 9/15/20, we will ensure that all Extended Day documentation will have 2 signatures as OCPS policy states.



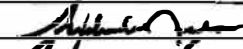
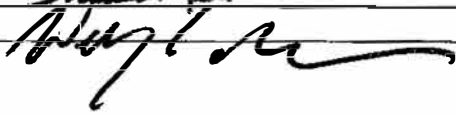
Department / School Name	Hunter's Creek Middle School
Administrator / Department Head	Joumana Moukaddam 
Cabinet Official / Area Superintendent	John W. Wright

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)
Ticket sales reports for several 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.	Ticket Manager/Doug Torborg, Bookkeeper/Constance Gilliard and Principal/Joumana Moukaddam	10/2020 and at each future event. A ticket sales report will be completed for each admission event to included official receipt numbers.
The following donation with no specific purpose designated by the donor was posted to the Principal's Discretionary account. Official receipt number 4891 Official receipt date October 21, 2019 Official receipt amount \$2,500.00	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. Journal Entry move monies from Principal's Discretionary to General Activities.	Bookkeeper/Constance Gilliard and Principal/Joumana Moukaddam	10/2020 and at each future deposit. We will specifically allocate which account monies go into and for what purpose it will serve.
Prior approval was not obtained by the District office for the Chorus Boon Supply fund raiser conducted online.	Any online fund raiser must be approved in writing by the District office prior to making any commitments.	Fundraiser Coordinator/Joanna Sell, Bookkeeper/Constance Gilliard and Principal/Joumana Moukaddam	10/2020 and for each future fundraiser. Prior approval will be obtained with the district office for online fundraisers.



<p>A ticket sales report was not completed for the Valentine's Day Dance admission event.</p>	<p>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>Ticket Manager/Veronica Renuart, Bookkeeper/Constance Gilliard and Principal/Joumana Moukaddam</p>	<p>10/2020 and at each future event. A ticket sales report will be completed for each after hour's admission event to include official receipt numbers.</p>
<p>The requisition and purchase order forms for the following checks were completed after the goods or services were purchased. Check number 7113 Check amount \$5,745.68 Date of approval August 16, 2019 Date of purchase August 8, 2019; Check number 7134 Check amount \$482.74 Date of approval September 17, 2019 Date of purchase August 16, 2019 and Check number 7252 Check amount \$4,424.00 Date of approval February 4, 2020 Date of purchase February 3, 2020.</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/Constance Gilliard and Principal/Joumana Moukaddam</p>	<p>10/2020 and for each future requisition. A requisition and purchase order form will be completed each time an individual requests to make a purchase and will be approved by the principal prior to the purchase.</p>



Department / School Name	Innovation Middle School
Administrator / Department Head	Andrew Nelson 
Cabinet Official / Area Superintendent	William Bohn 

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 127737 for \$1165.84 was an improper Transfer made from the media center account to 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.	Michelle Pacheco Bookkeeper	On future Donations make sure it is in the correct account. Must say in letter Principal's Discretionary. 10/2020
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.	Michelle Pacheco Bookkeeper	Make sure the deposits are done same day or put into the drop safe that day. Continuous. Completion Date 10/2020

AUDIT RESPONSE MATRIX

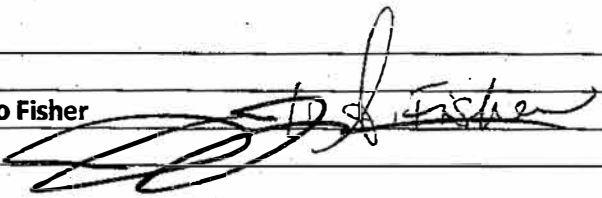
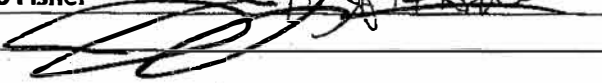
FISCAL PERIOD: 2019-2020

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

Jones High School
Allison Kirby <i>Allison Kirby</i>
Dr. Harold Borders <i>Harold Borders</i> 09/23/2020

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 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.</p>	<p>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.</p>	<p>*Sponsor/Bookkeeper/Principal</p>	<p>*Immediately *Action completed and filed with the End of Year Report</p>



Department / School Name	Lake Como School
Administrator / Department Head	Mrs. Isolda Antonio Fisher 
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)
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.	The person(s) collecting the money will turn it in to the bookkeeper by the following day.	The Bookkeeper will review the rules and expectations with the parties responsible. 09/2020
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.	The report will be completed with the end of year paperwork.	The Bookkeeper will fill out the required paperwork and file it with the yearend report. 06/2021



AUDIT RESPONSE MATRIX	FISCAL PERIOD OR AUDIT DATE:
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Department / School Name	Lake Nona High School
Administrator / Department Head	Martha C. Chang, Principal <i>Martha C. Chang</i>
Cabinet Official / Area Superintendent	Dr. Harold Border, Area Superintendent <i>Harold Border</i>

Harold Border 11/06/2020

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)
Cash Receipts: Monies collected from outside the main office were not turned in to the school bookkeeper by the following day.	Staff will be reminded of procedures regarding deposits. In addition, School Pay will be the primary source to collect funds.	Martha Chang, Principal Tayanee Torres, Bookkeeper	SchoolPay will be the source to collect funds, and to ensure timeliness of deposits. If funds must be collected in person, receipts will reflect correct dates and be deposited by the end of the business day. 10/2020



Department / School Name	Lake Nona Middle School
Administrator / Department Head	Principal- Dr. Stephanie Jackson <i>[Signature]</i>
Cabinet Official / Area Superintendent	Area Superintendent- Mr. Bohn <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)
There was no ending inventory for athletic ticket rolls on inventory report.	At the end of the school year, fill out the form completely, bottom half of remaining tickets.	Bookkeeper- Tracy Spstein <i>[Signature]</i>	At the end of each school year, fill out the ticket inventory report bottom section of athletic tickets. Completed by July 1 st of the following school year.



Department / School Name	Lakemont Elementary
Administrator / Department Head	Karl Fox 
Cabinet Official / Area Superintendent	Leigh A. 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?
Extended Day Checks and reports to District were late 5 times. They should be Prepared by the 10 th of the month.	Secretary/Bookkeeper should be prompt getting the report and deposit in on time going forward.	Jeannine Hunter Secretary/Bookkeeper Karl Fox/ Principal	The expected outcome will be that the reports and checks will be ready by the 10 th of each month beginning in August. There is no "completion date" for this. Past reports/checks cannot be changed, only corrected going forward 08/2020
Large balances in Extended Day owed from students at year-end.	Extended Day Coordinator will collect monies in a timely manner.	Sandra Lillie Extended Day Coordinator Jeannine Hunter Secretary/Bookkeeper Karl Fox/Principal	Coordinator will continue to contact parents about outstanding balances and not allow students to return until balance is paid. At the end of the year, coordinator will request permission to write off the oldest accounts. This will ensure the outstanding amount will decrease by the end of the fiscal year 2020/2021.



Department / School Name	Laureate Park Elementary
Administrator / Department Head	Suzanne Workum
Cabinet Official / Area Superintendent	Mr. William Bohn

Suzanne Workum
William Bohn


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)
Fundraiser advertisement school benefit. Advertisement need to specify exact use of funds.	Be more specific on Ads.	Bookkeeper	10/16/2020
American Cancer Society resale shirt for fund donation	Triple check receipts and invoices turned in by teachers.	Bookkeeper	10/16/2020
Requisition/purchase order document missing.	Create a log to use when removing an item from the folder.	Bookkeeper	10/16/2020
1)Ext. Day preparer did not sign accountability record. 2)Ext. Day deposit report missing few student names. All receipt numbers not listed.	1) Sign assignment and accountability record. 2) Make sure all receipt numbers are listed on report.	Extended Day Coordinator	10/16/2020



Department / School Name	Jamie Martinez - Secretary & Bookkeeper-Lawton Chiles Elementary <i>JM</i>
Administrator / Department Head	Wilma Baez- Principal <i>Wilma Baez</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? (9/2020)
General Procedure: Extended Day Tuition collections were not forwarded to the District office as of June 30, 2020. Any balance in the Extended Day Tuition account must be sent to the District office at the end of the year.	All funds needed to be sent over to district and account must have stayed at \$0.00 balance. J. Martinez will ensure that the account for Extended Day Tuition is at \$0.00 balance	Jamie Martinez (secretary & bookkeeper) <i>Wilma Baez Principal</i>	Extended Day account will be cleared at the end of school year.



Department / School Name	Liberty Middle School
Administrator / Department Head	Lovely Tinsley, principal
Cabinet Official / Area Superintendent	William Bohn, Area Superintendent - SELC 

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/AAA)
Delayed Deposits to Bookkeeper	Deposits should be made to bookkeeper within 24 hrs. Send continual reminders to staff. Bookkeeper informs principal of non-compliance	Bookkeeper Principal	Provide updated Internal Accounts Procedures to all staff with follow-up email (09/2020). Re-Training prior to sporting events, which resumes in January 2021. 01/2021
Purchased Approval	Expenditures were missing approving signatures, mainly principal. Immediate correction. Not grant any purchase without written consent.	Bookkeeper Principal	Emails sent to all staff reminding them of procedures. 9/18/2020. Compliance with the procedures in place. Proof is dates of approvals will be prior to purchase date. 9/18/2020
No Audit Trail for Receipts	Needed, write dates of subsidiary receipts on calculator tape.	Bookkeeper	Start writing dates on calculator tape of all subsidiary receipts. 9/21/2020
Receipts	There were 3 bookkeepers in 1 year. Current bookkeeper has been trained by district to record receipts appropriately & to check any variances.	Bookkeeper	All receipts will be organized, receipt books kept, and all forms signed. On-going



Disbursements	Voided check number – used. Printed numbers on checks match the pre-printed number on check	Bookkeeper	-Voided check numbers will not be reused. -Printed numbers will be verified with pre-printed check number. 9/21/2020
Resale/Fundraising Activities	Inventory control: number of chocolate bars/boxes; count sold vs monies collected; inventory at end of fundraiser; written approval to start fundraiser.	Bookkeeper Principal	All chocolate bars accounted for in monies, product or statement to document any loss. Written approval required before start. 9/21/2020
Admission Events	-For indoor sporting events, ticket sale numbers must match funds collected. -Create ticket inventory accountability report	Bookkeeper Principal	Ensure Official Receipt numbers; Staff and bookkeeper will double check math calculations before finalizing. Athletic season will start in January and end by 4/30/2021. This is the only time we collect admission.
Journal Entries	Journal entries will be filed in an organized manner and will be printed for vouchers and signed by principal.	Bookkeeper Principal	Journal Entry forms will be organized and printed for vouchers and signed. On-going
Contracts	Contracts for Scholastic Book fair will be approved and written prior to the start of event to include commission.	Bookkeeper Principal	Contracts will be secured in advance of fundraisers. 9/21/2020
Year-End Reporting	Looking for payables and receivables dates within school year	Bookkeeper	Verify all payables and receivables are completed before documenting year-end reporting.



General Recommendations	The traditional backup to the bookkeeper knowledge base is typically outdated in the event of bookkeeper turnover or extended absence making cross-training obsolete.	Principal	Request that District Internal Accounts send a trained bookkeeper backup to school once a week to help rectify books too detailed for outdated backups to adequately complete. Thereby reducing common errors and allows for justification to the timeline. TBD
Purchasing Card	Tax was paid on two purchases. Two purchases – no receipts for P-card.	Bookkeeper	Ensure all purchases are sales-tax exempted. File, attach receipts from P-card use immediately. 09/2020

Lundy Parley *Sept 22, 2020*



Department / School Name	Lockhart Middle School	<i>A Edwards</i>
Administrator / Department Head	Lisa James	<i>Lisa James</i>
Cabinet Official / Area Superintendent	Dr. Rahim Jones, Area Superintendent	<i>Rahim 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)
Monies collected outside of main office for field trip turned in late. Should be turned in within 24 hrs of collection.	Continue to remind Staff-Faculty-Sponsors that funds are to be turned in within 24 hours of collection.	Bookkeeper & Principal	Immediately 09/03/2020



Department / School Name	Lovell Elementary School
Administrator / Department Head	<i>[Signature]</i>
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)
The requisition and purchase order form(s) was (were) completed 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.	All purchases must be approved in writing by the principal prior to the date of purchase.	Dawn Dowd Secretary/bookkeeper	7/1/2020



2019-2020

Department / School Name	Magnolia School
Administrator / Department Head	Latonia Green <i>Latonia Green</i>
Cabinet Official / Area Superintendent	Dr. Jennifer Cupid- McCoy <i>Jennifer Cupid-McCoy</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, 2020 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	We will be utilizing more funds for the students throughout the year. 05/2021
State sales tax was not calculated and remitted to the Fl. Dept. of Revenue for cookie fundraiser resale items totaling \$500.83.	Internal Accounts handbook states that sales tax is computed on gross taxable sales and remitted to the Fl. Dept. of Revenue for fundraiser resales.	Bookkeeper	Because of Covid 19, we are unable to sell the balance of the cookies because they expired 7/4/2020 and we will have to take a loss this year. 10/2020



Department / School Name	Maitland Middle School
Administrator / Department Head	Andrew Leftakis <i>[Signature]</i>
Cabinet Official / Area Superintendent	Dr. Bradshaw, Leigh A <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?
A sales report was not completed for the P.E. Big Blast fund raiser.	A sales report is required for each sales activity conducted and must be signed by the principal.	Bookkeeper	Mr. Ramos will keep one more additional report to ensure all Fund Raisers sales report are accounted for at the end of FY2021.



Department / School Name	Maxey Elementary
Administrator / Department Head	<i>[Signature]</i>
Cabinet Official / Area Superintendent	<i>Jennifer Boyd-McCoy</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? (07/01/2020 - continuous)
The following cash receipt for the Fall Fest benefitting the entire school 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.	Specifically state on documents/forms record of account All fundraisers will.	Kim Kinsey, Secretary/Bookkeeper	Immediately. Bookkeeper will ensure during planning and at completion of all fundraisers state the account of benefit, giving clarity throughout event.
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.	Provide specifics and details on all monies collected forms.	Kim Kinsey, Secretary/Bookkeeper Any staff completing	Immediately and already in place. Bookkeeper will provide all receipt details and review monies collected form to ensure information corresponds. (This was receipted from SFO only, no sub receipt issued, yet information was noted on form)



Check number 5533 for \$55.94 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.	Transfer funds into designated account	Kim Kinsey, Secretary/Bookkeeper	Immediately. Bookkeeper will transfer funds to Student Incentives should rewards not meet criteria for all students.
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Department / School Name	Meadow Woods Elementary
Administrator / Department Head	<i>[Signature]</i>
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)
Assignment and Accountability were not completed entirely.	This was never explained in prior audit but will fix for future audit.	Bookkeeper – Rohanie Persad	Updated Assignment and Accountability records. 09/2020
One monies collected was missing signature/date.	Confirm all monies collected is signed and dated.	Bookkeeper – Rohanie Persad	Verify all monies collected signed/date. 09/2020
Check # 6272 improper expenditure was made from General	Confirm that expenditure are made from the correct account.	Bookkeeper – Rohanie Persad	Confirmed all expenditures were taken from the correct account. 09/2020
Assignment and Accountability were not completed.	Extended Day has their own system for recording receipts. This procedure was never explained in prior audits but will correct for next audit.	Extended Day Coordinator – Elba Acabeo	Assignment and Accountability form was shared and explained to Extended day Coordinator. 09/2020



Department / School Name	Meadow Woods Middle School
Administrator / Department Head	Marisol Mendez
Cabinet Official / Area Superintendent	John W. Wright

Handwritten signatures and initials: JAW, Marisol Mendez

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?
Official Receipt number 2818 shows a total of \$254.00 collected. However, according to the monies collected form, the amount collected was \$250.00. The subsidiary receipts showed the amount collected was \$248.00.	Official receipts should agree to all supporting documentation.	Christine McGivney-Bookkeeper, Marisol Mendez-Principal, Teachers	Effective immediately we will ensure all supporting documents and monies all match same total. 09/2020
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 number 3011. Date of Collection October 9, 2019-October 21, 2019. Date deposited with bookkeeper October 22, 2019.	All external collections should be turned in to the bookkeeper by the following day, regardless of amount.	Christine McGivney-Bookkeeper, Marisol Mendez-Principal, Teachers	Effective immediately teachers will be reminded of rules and procedures of handling, collecting and turning in monies to bookkeeper at the end of the day. When Teacher requests a receipt book a form will be handed to them listing the rules and process of collecting payments and monies must be turned in the day it is collected. 09/2020



Department / School Name	Memorial Middle
Administrator / Department Head	Kenisha Holmes
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)
<p>1. The request for fund raising activity form for the Orchestra Chocolate fund raiser was not completed properly. The beginning and closing dates noted were for January 2020, when the sale activity occurred in February 2020. A request for fund raising activity form should be prepared properly for all fund raising activities conducted by the school. The sales reports for the Orchestra Chocolate and Candy Grams fund raisers did not indicate</p>	<p>Receipt numbers must be attached to all fundraising sales reports and the date range must be reviewed for accuracy.</p>	<ul style="list-style-type: none"> • Kathleen Lenz (bookkeeper) • All staff that organize fundraisers. 	<p>Action will start 08/2020</p>



<p>the official receipt numbers. A sales report is required for each sales activity conducted and must be signed by the principal.</p>			
<p>2. Ticket sales reports that correspond with official receipt numbers 2184, 2190 and 2211 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. The ticket inventory report for athletic tickets was not completed properly. Tickets sold were included in the ending inventory instead of tickets left</p>	<p>Receipt numbers must be attached to all ticket sales reports and the receipt number section is highlighted on all existing forms before they are used.</p>	<ul style="list-style-type: none">• Kathleen Lenz (bookkeeper)• All staff that sell tickets.	<p>Action will start 08/2020</p>



at year end. All tickets must be accounted for on a ticket inventory report			



10/22/2020

Department / School Name	MetroWest Elementary
Administrator / Department Head	Dr. Khuljata Gjini <i>Khuljata Gjini</i>
Cabinet Official / Area Superintendent	Dr. Cupid-McCoy <i>Jessica Cupid-McCoy</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 of the Internal Funds appears excessive as of June 30, 2020 relative to the school's activity for the year.	Monies need to be utilized in the year of receipt to benefit the current student body.	Cynthia Kirkley Secretary/Bookkeeper	Secretary/Bookkeeper will be more aware of the balance in Internal Accounts and notify appropriate person/department of balance in their account. 10/22/2020
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.	Missing receipts need to have an explanation attached with the principal's signature.	Cynthia Kirkley Secretary/Bookkeeper	Secretary/Bookkeeper will keep a binder that will include subsidiary receipts and Assignment & Accountability Record. It will include Receipt Numbers, Assignee, Receipts Utilized, Receipts on Hand, Receipts Missing and will be signed by the principal. 10/22/2020
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 the amount.	Cynthia Kirkley Secretary/Bookkeeper Teachers and Staff members	Secretary/Bookkeeper will make teachers and staff aware that any monies collected must be turned in by the day after it is received. 10/22/2020
Receipts were not issued immediately upon transfer of collections from the students to the teachers for a collection.	All money collected should be counted in the presence of the student and a receipt must be issued at that time. An official receipt needs to be completed.	Cynthia Kirkley Secretary/Bookkeeper Teachers and Staff members	Secretary/Bookkeeper needs to make teachers and staff aware that an official receipt needs to be completed for each event and for each person who remits money to the bookkeeper. 10/22/2020




Department / School Name	OTC Mid Florida Campus
Administrator / Department Head	Mr. Alex Heidelberg <i>Alex Heidelberg</i>
Cabinet Official / Area Superintendent	Ms. Melanie Stefanowicz, Associate Superintendent <i>Melanie Stefanowicz</i>

10/20/20

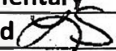
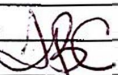
Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Journal Entry No. 121617 for \$133.87 was accidentally transferred from the General account to 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. All expenditures from the General accounts should be for the benefit of the entire student body. In this case, the purchase was made in June of the prior year from the General account when it should have been purchased from the principal's Discretionary. Because of this, the transfer should have been made from the Principal's Discretionary to the General Account.	The Bookkeeper needs to make sure she has proper documentation when transferring/depositing funds to the Principal's Discretionary account. Also, the bookkeeper needs to make sure when reimbursing accounts, the account that the funds came out of when the Purchase order was created is the account that gets reimbursed.	Wenyi Li—Bookkeeper Gladys De Leon Business Manager Alex Heidelberg- Senior Director	This action was corrected on September 25, 2020. The action will be reflected on the Receipts and Disbursement report generated from Schools Funds Online and submitted to district internal accounts at the end of the month.



Department / School Name	Millennia Elementary School
Administrator / Department Head	D'Janira Pena 
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)
Internal Funds appears excessive as of June 30, 2020.	Investing the excess funds in a saving account to benefit the current student body.	D'Janira Pena / Principal Ciara Collado / Bookkeeper	Projection of completion is 04/2021.



Department / School Name	Mollie Ray Elementary
Administrator / Department Head	Lindsey Smestad 
Cabinet Official / Area Superintendent	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)
The Book Fair contract was signed by someone other than the principal.	Contracts will be signed by the principal.	Principal, Bookkeeper	Next audit will reflect compliance. 06/2021
Monies collected from outside the main office were not turned in to the school bookkeeper by the following day.	Staff will be informed and understand all monies are to be turned in by the following day and preferably not held over the weekend.	Principal, Bookkeeper, Staff	Expectations will be communicated to staff. Next audit will reflect compliance. 06/2021
Assignment and accountability records were not completed properly. Several subsidiary receipts utilized were not accounted for on the assignment and accountability records as of June 30, 2020.	Bookkeeper will complete all assignment and accountability records properly.	Principal, Bookkeeper	Next audit will reflect compliance. 06/2021
Assignment and accountability records disclosed the bookkeeper assigned a subsidiary receipt book to herself.	Bookkeeper will ensure she does not assign a subsidiary receipt book to herself.	Principal, Bookkeeper	Next audit will reflect compliance. 06/2021



A year-end inventory was not completed properly for the polo and t-shirt sales. 73 polo shirts with a resale value of \$730 were missing.	Bookkeeper will provide staff with information on how to conduct a fundraiser in compliance with the internal accounts handbook.	Principal, Bookkeeper, Staff	Expectations will be communicated to staff. Next audit will reflect compliance. 06/2021
The sales report for the Gatorade resale activity indicated a net receipts shortage of \$35.	Bookkeeper will provide staff with information on how to conduct a fundraiser in compliance with the internal accounts handbook.	Principal, Bookkeeper, Staff	Expectations will be communicated to staff. Next audit will reflect compliance. 06/2021
A request for a fundraising activity form was not approved for the suit sale fund raiser. In addition, a sales report was not completed for the suit sale.	Bookkeeper will provide staff with information on how to conduct a fundraiser in compliance with the internal accounts handbook.	Principal, Bookkeeper, Staff	Expectations will be communicated to staff. Next audit will reflect compliance. 06/2021
Sales tax totaling \$56.50 was reimbursed on exempt purchases.	Bookkeeper will follow the internal accounts handbook and ensure sales tax is not reimbursed.	Principal, Bookkeeper	Next audit will reflect compliance. 06/2021
Check number 5730 for \$1,386 was an improper expenditure made from the student shirt account for staff shirts.	Bookkeeper will ensure all expenditures from student accounts will benefit the students.	Principal, Bookkeeper	Next audit will reflect compliance. 06/2021



Department / School Name	Moss Park Elementary
Administrator / Department Head	Dr. Stephanie Osmond
Cabinet Official / Area Superintendent	William Bohn

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?
Balance in Internal Funds appears excessive as of June 30, 2020.	Money needs to be spent in a timely manner before the end of the school year so it is used for the current student body.	Stephanie Osmond Principal	6/30/2021



Department / School Name	NorthLake Park Community School
Administrator / Department Head	Lee Parker-Principal <i>Lee Parker</i>
Cabinet Official / Area Superintendent	Mr. Wright <i>JAW</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? <u>(MM/YYYY)</u>
The requisition and purchase order form for check 5648 \$2468.40, dated 7/8/19 was completed after the goods or services were purchased. Date of purchase was 7/5/19.	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.	Pamela Webb/Secretary and Lee Parker/Principal	Purchase order requests will be approved before a purchase take place. Dates will be verified before payments are made.



Department / School Name	Oak Hill ES
Administrator / Department Head	Mrs. Cicely Marks <i>Cicely P. Marks</i>
Cabinet Official / Area Superintendent	<i>Samuel Shepard - McE</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)
An improper expenditure was made from the General account.	Use the General Account only when purchasing items for the entire student body.	Fionda Boyd Bookkeeper	Never to use the General Account for just one grade level. 10/14/2020

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2019-2020

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

0691 OAK RIDGE HIGH SCHOOL
Ms. Jennifer Bellinger <i>Jennifer Bellinger</i>
Dr. Harold Border <i>H. Border</i> 10/16/2020

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? What is the evidence of completion?						
<p>Cash receipts:</p> <p>1. 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" style="margin-left: 20px;"> <thead> <tr> <th>Official receipt number</th> <th>Date of collection</th> <th>Date deposited with bookkeeper</th> </tr> </thead> <tbody> <tr> <td>10117</td> <td>August 21 – September 10, 2019</td> <td>September 17, 2019</td> </tr> </tbody> </table>	Official receipt number	Date of collection	Date deposited with bookkeeper	10117	August 21 – September 10, 2019	September 17, 2019	<p>All teachers are informed to turn in monies collected at the latest; the following day.</p> <p>A procedure will be implemented to remind teachers to turn in monies collected the following day.</p>	<p>The Bookkeeper (Evan Emeran) is responsible for informing the teachers of the policy on monies collected</p>	<p>Teachers are made aware of procedures for collecting money. 10/14/2020. Teachers were emailed the directions.</p>
Official receipt number	Date of collection	Date deposited with bookkeeper							
10117	August 21 – September 10, 2019	September 17, 2019							
<p>Cash disbursements:</p> <p>2. Sales tax totaling \$12.71 was reimbursed on an exempt purchase. Purchases made by a school with ownership and title remaining with the school are exempt from sales tax.</p>	<p>2. The Bookkeeper will pay attention so as not to reimburse teachers tax on purchases made for the school.</p>	<p>2. The Bookkeeper is responsible for assuring that taxes are not reimbursed to teachers.</p>	<p>2. No tax will be reimbursed to teachers for purchases made for the school.</p>						



8/17/2020

Department / School Name	Ocoee Middle
Administrator / Department Head	Samuel Davis
Cabinet Official / Area Superintendent	Dr. Cupid-McCoy <i>Samuel Cupid-McCoy</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? <u>09/2020</u>
1. Cash Receipt	Make sure receipts are kept in sequential order	TerrieAnn Campbell Bookkeeper	Immediately. Bookkeeper will ensure that all receipts are kept in sequential order.
2. Fundraiser and Admission Events 3. Cash Receipts	Make sure ticket inventory is completed Making sure Teachers/Staff is turning in money in a timely fashion	TerrieAnn Campbell Bookkeeper Teachers TerrieAnn Campbell Bookkeeper	Immediately. Bookkeeper will ensure that ticket inventories are complete and the teachers/staff are turning in money early enough to comply with fiscal timelines. This will require assertive communication from the bookkeeper.
4. Bank Deposits 5. Fundraiser & Admission date	Making sure bank deposits are done on the same day it is collected. Making sure fundraising forms are fully completed and Signed by the Principal	TerrieAnn Campbell Bookkeeper Teachers TerrieAnn Campbell Bookkeeper Samuel Davis Principal	Immediately. Bookkeeper will ensure that bank deposits are done on the same day as collected. Immediately. Bookkeeper will ensure that fundraising forms are fully completed and Signed by the Principal in a timeline that guarantees compliance with fiscal timelines.
6. Ticket Sales Report	Making sure to include official receipt number is listed on the form.	TerrieAnn Campbell Bookkeeper	Immediately. Bookkeeper will implement systems to ensure official receipt numbers are listed on appropriate forms.



Department / School Name	Ocoee Middle School
Administrator / Department Head	Samuel Davis
Cabinet Official / Area Superintendent	Dr. Cupid-McCoy <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? <u>09/2020</u>
7. Requisitions and PO	Making sure that the approval is completed before the order is made	Teachers TerrieAnn Campbell Bookkeeper	Immediately. Bookkeeper will organize process in such a way that principal approval occurs prior to Requisition and POs are submitted.
8. Requisitions and PO	Making sure that the PO is dated by the Principal	Samuel Davis Principal TerrieAnn Campbell Bookkeeper	Immediately. Bookkeeper and Principal will organize process in such a way that principal approval include both signature and date.
9. Improper Expenditure	Making sure that payment is made out of the correct account	TerrieAnn Campbell Bookkeeper	Immediately. Bookkeeper will create system for cross checking proper account to avoid improper Expenditures. Making sure that payment are made out of the correct account.

2



Department / School Name	OCPS-Academic Center for Excellence
Administrator / Department Head	<i>[Signature]</i>
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)
The following bank deposits were not deposited timely in the drop safe.	Money collections must be deposited within a drop safe the same day	Buffy Harp-Poole (Bookkeeper)	09/2020
The request for fund raising activity form for the Band coupon book fund raiser did not note an opening or closing date for the activity. A request for fund raising activity form should be prepared properly for all fund raising activities conducted by the school	Opening and closing fundraiser dates must be written on the fundraiser form.	Teacher or sponsor of the fundraiser	09/2020
The requisition and purchase order form(s) for the following check(s) was (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.	Buffy Harp-Poole (Bookkeeper)	09/2020

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2019/2020

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

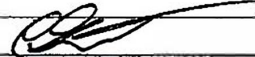

Odyssey Middle School
Beatriz Smith <i>Beatriz B. Smith</i>
William Bohn <i>W. Bohn</i>

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>Digital devices and digital devices peripherals collections were not forwarded to the District office as of June 30, 2020.</p> <p>Digital devices and digital devices peripherals collections will be forwarded no later than June 30th of each year.</p> <p>Unforeseen circumstances due to the pandemic caused our Bookkeeper to be unavailable at certain days and times resulting on the delay of the procedure mentioned above.</p>	<p>Digital collections will be forwarded to the District office no later than June 30th of each year.</p>	<p>Bookkeeper</p>	<p>Consistently monitoring proper procedures. All personnel must follow procedures outlined in our OCPS financial handbook.</p>

AUDIT RESPONSE MATRIX

FISCAL PERIOD: June 30, 2020

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

Olympia HS
Mrs. Christy Gorberg 
Dr. Harold Border  10/16/2020

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>Monies collected were not turned in by the following school day.</p> <p>Purchase Order submitted after date of invoice</p>	<p>Deposits need to be turned in by the following school day.</p> <p>Purchase Order must be approved prior to purchase.</p>	<p>Sponsor / Teacher</p> <p>Sponsor / Bookkeeper</p>	<p>Deposits turned in same day or following day.</p> <p>Purchase Order must be approved prior to purchase.</p>



Department / School Name	Orange Center Elementary
Administrator / Department Head	Dr. Fredrick Brooks <i>Fredrick Brooks</i>
Cabinet Official / Area Superintendent	Dr. Jennifer Cupid-McCoy <i>Jennifer Cupid-McCoy</i>

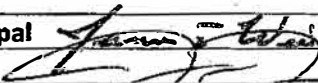

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (09/22/2020)
The Following checks 5448, 5450 was not supported by vendor receipt, receipts should be retained in the Internal Funds records for auditing purposes.	Obtain receipts for all checks by all vendors.	Kiyada Lee	Moving forward, I will scan a copy of all receipts and upload it to a file. I will also Conduct a monthly audit to ensure all receipts are collected from vendors for auditing purposes.
Assignment and accountability records were not completed properly. All subsidiary receipt 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.	Making sure receipts utilize is showed properly in the correct order.	Kiyada Lee	Moving forward, my new process for ensuring receipts utilize is showed properly and in the correct order will be, To Schedule intentional times to meet with Teachers to issue and receive receipts. These intentional meeting will allow the opportunity for Teachers and myself to sign for the number of receipts received and returned.



Department / School Name	Orlando Gifted Academy
Administrator / Department Head	Britt Despenza Principal <i>BD</i>
Cabinet Official / Area Superintendent	John Wright <i>JW</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)
Several requisition and purchase order forms were dated by the Bookkeeper and signed by the Principal. The Principal should date the form to provide evidence of when the requisition and PO were approved.	Moving forward, the Principal will date all PO forms when signing for approval.	Bookkeeper will ensure its done.	Every PO form for the school year 2020-2021.



Department / School Name	Palm Lake ES
Administrator / Department Head	James Weis, 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?
Cash Receipts: Donations with no specific purpose designated by the donors were posted to an account other than General 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 – obtain letter from donors	Neena Wilson Secretary/Bookkeeper	Letter will be obtained from donors designating the funds to the appropriate account by 08/2020



amb

Department / School Name	Pershing School
Administrator / Department Head	Dr. Bernadette Jaster <i>Bernadette Jaster</i>
Cabinet Official / Area Superintendent	John W. Wright <i>JW</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? (09/2020)
A ticket inventory report was not completed for tickets. 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. All tickets must be accounted for on a ticket inventory report.	Bookkeeper – Cynthia Morris Principal – Dr. Bernadette Jaster	Will find and use the correct form to complete the inventory of all tickets (used & not used) for the entire year. Will also add the Official receipt number to each event form.
			RECEIVED
			SEP 01 2020
			OCPS INNOVATION OFFICE



FISCAL PERIOD: 2019-2020

AUDIT RESPONSE MATRIX

DEPARTMENT/SCHOOL:

Piedmont Lakes Middle School

ADMINISTRATOR/PRINCIPAL:

Dr. Frederick Ray

DEPARTMENT HEAD/AREA SUPERINTENDENT:

Dr. Rahim Jones *[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?
Bank deposit was not deposited timely in the drop safe.	Deposits must be deposited within a drop safe or the depository the same day of collection.	Bookkeeper	Immediately all deposits will be processed on the same day of collection.



Department / School Name	1541 / Pinar ES
Administrator / Department Head	Principal- Joscelyn Harold Gladden <i>JHG</i>
Cabinet Official / Area Superintendent	SELC- Mr. William Bohn <i>W. Bohn</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?
The requisition and PO form for the following CK was completed after the goods or services were purchased.	A requisition and PO 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 auditor referred to the reservation made by the teacher, as a requisition.	Ruth Ramirez- Secretary/Bookkeeper and Joscelyn Harold Gladden- Principal	The requisition and PO will be approved and dated by the principal prior the purchase that is requested by an individual. We will attach the Quote that is dated the same date as PO, instead of the Reservation made by the teacher.

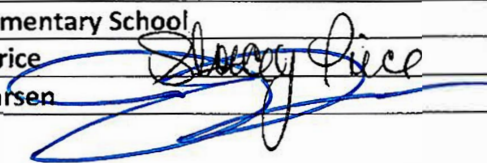


09/04/2020

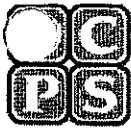
Department / School Name	PINE HILLS E.S.
Administrator / Department Head	LaTonya Smothers <i>LaTonya Smothers</i>
Cabinet Official / Area Superintendent	Dr. Cupid-McCoy <i>Dr. Cupid-McCoy</i>

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/YY
The following donation with no specific purpose designated by the donor was posted to the Principal Discretionary account. The only receipt to be recorded in the Principle Discretionary account are those donations that specifically state that they are to be used at the principal discretion.	All donations will accompany a designated letter of accounts recipient.	Cassandra Henderson School Secretary/ Bookkeeper	Corrective action will takes place 09/04/2020 All Donations will accompany a designated letter of account recipients at all time.
The requisition and purchase order form for the following check was not signed by the principal. 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.	All requisitions and purchase order forms. Will be approved and signed by the Principal prior to any and all purchases.	Cassandra Henderson School Secretary/ Bookkeeper	Corrective action takes place 09/04/2020 All Po's will be signed by the Principal before check is cut.



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

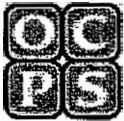
Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (05/2021)
The balance of the Internal Funds appears excessive as of June 30, 2019 relative to the School's activity for the year.	Monies should be utilized in the year of receipt to benefit the current student body.	Bookkeeper/Principal	This item was a carryover from last year. She indicated that since it was a finding from last year she had to include it this year. We asked why but did not get a response. In addition, our annual school carnival was scheduled for 5/22/20. We were planning several expenditures from our Internal Funds to provide student rewards and prizes for this event. Due to the Pandemic, we were unable to expend these funds as required.
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.	Bookkeeper/Media Specialist	This finding was related to our Book Fair. We will make arrangements for the Media Specialist to deposit the monies collected daily.
Assignment and accountability records were not completed properly. Utilized receipt was not listed as such on the assignment and accountability record.	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 attach and include the principal signature.	Secretary/Bookkeeper	We only used one receipt from the book and It was not lost. The receipt was given to the Auditor in the beginning of the meeting with all the binders and materials, but we forgot to write it down on the paper. We pointed this out to her during the audit, but she did not allow us to add it to the form. We will make sure our audit form is completed prior to the Auditor's visit.



8/20/2020

Department / School Name	Prairie Lake ES
Administrator / Department Head	Robert Strenth
Cabinet Official / Area Superintendent	Dr. Jones <i>Robert Strenth</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)
Fund balance is in excess	Spend funds	Principal	Funds will be used by 05/2021
Receipt missing monies collected form	Fill out form and turn in with receipts	Person collecting students money	Funds will not be collected unless the form is included effective 8/21/2020
Funds not turned in to bookkeeper by the following day	Funds need to be turned in to bookkeeper by following day	Person collecting students money	Funds will be turned in in a timely manner effective 8/21/2020



Department / School Name	Jackson Middle School
Administrator / Department Head	Mrs. Betzabeth Reussow
Cabinet Official / Area Superintendent	Mr. William Bohn

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?
Cash Receipts: It appears that the date on subsidiary receipt for official receipt number 2292 was subsequently altered to date that was prior to the receipt. Internal funds records should remain intact and not altered in any fashion.	Receipts will not be changed/altered in any way.	Individual Receipting for funds.	Immediately MM/YYYY
Fundraisers and admission events: There were no inventory reports for non-athletic events. All tickets must be accounted for on a ticket inventory report.	Inventory reports will be done for all tickets.	Ticket Manager.	Immediately



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 8/18/2020

<p>A request for fund raising activity form was not completed for the Chorus 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 the Chorus fund raiser. A sales report is required for each sales activity conducted and must be signed by the Principal.</p>	<p>A request form and sales report will be filled out for all fund raising activities.</p>	<p>Individual conducting fundraiser/Bookkeeper.</p>	<p>Immediately</p>



Department / School Name	Robinswood Middle School
Administrator / Department Head	Nicole Jefferson <i>Nicole J. Jefferson</i>
Cabinet Official / Area Superintendent	Jennifer Cupid - McCoy <i>Jennifer Cupid-McCoy</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/AAAA
The balance of the Internal Funds appears excessive as of June 30, 2020 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body	In a normal year the balance would have been reduce to a lower level, but with COVID-19 no student activity on campus for 4 months, and a large restitution amount to be sent to district, excessive funds will not be a problem in the future.	Bookkeeper	09/2020 Check sent to finance at the district office And check copy attached Ck#6118
2. The bank reconciliation for June 2020 showed one check totaling \$5 which was outstanding for more than six months. Outstanding checks over six months should be followed up on to resolve or void.	This was an oversight and check voided on last month's bank recon	Bookkeeper	09/2020 Void Check Proof Sheet attached
Lost textbooks collections were not forwarded to the District office as of June 30, 2020. 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.	This was an oversight and fund will be send to district office	Bookkeeper	09/2020 Check sent to finance at the district office and check copy attached Ck#6119



<p>4. 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>Official receipt number</th> <th>Date of collection</th> <th>Date deposited with bookkeeper</th> </tr> </thead> <tbody> <tr> <td>2148</td> <td>December 5, 2019</td> <td>December 9, 2019</td> </tr> </tbody> </table>	Official receipt number	Date of collection	Date deposited with bookkeeper	2148	December 5, 2019	December 9, 2019	<p>Sponsors/staff need to turn in the funds collected by the following day and all deposit s/b made timely</p>	<p>Sponsors and Bookkeeper</p>	<p>09/2020 Internal accounting procedures reviewed during preplanning week.</p>		
Official receipt number	Date of collection	Date deposited with bookkeeper									
2148	December 5, 2019	December 9, 2019									
<p>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.</p> <table border="1"> <thead> <tr> <th>Official receipt number</th> <th>Date deposited with bookkeeper</th> <th>Official receipt amount</th> <th>Deposit date</th> </tr> </thead> <tbody> <tr> <td>2148</td> <td>December 9, 2019</td> <td>\$9</td> <td>December 12, 2019</td> </tr> </tbody> </table>	Official receipt number	Date deposited with bookkeeper	Official receipt amount	Deposit date	2148	December 9, 2019	\$9	December 12, 2019	<p>Bookkeeper was out of the office and deposit was placed in the safe until I returned</p>	<p>Bookkeeper</p>	<p>09/2020 Bookkeeper will make sure a note is place on the monies collected deposits form when every absent in the future.</p>
Official receipt number	Date deposited with bookkeeper	Official receipt amount	Deposit date								
2148	December 9, 2019	\$9	December 12, 2019								
<p>A request for fund raising activity form was not approved for the IB Classes Donuts. 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.</p>	<p>Sponsor has been refreshed on the instruction to complete fund raising activity form and principal has signed off on the form not completed.</p>	<p>Bookkeeper</p>	<p>09/2020 Form has been signed off by Principal</p>								



Department / School Name	ROCK LAKE ELEMENTARY
Administrator / Department Head	
Cabinet Official / Area Superintendent	

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 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.	Going forward all requisition and purchase order forms must be completed each time an individual requests to make a purchase and must be approved prior to the purchase.	Regina Brooks, Secretary/ Bookkeeper	08/2020



Department / School Name	Rock Springs Elementary
Administrator / Department Head	Kari Darr <i>Kari Darr</i>
Cabinet Official / Area Superintendent	Dr. Jones <i>Ramona 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)
The Fund Balance appears Excessive	Monies should be Utilized in the year	Bookkeeper	During the School Year 06/2020
Sales Report was not completed for the T-shirts sales.	Sales report is required for each sales activity	Bookkeeper	When sales event is over 06/2020
Donation with no specific purpose designated by the donor was posted to the Principals Discretionary account.	Monies should specifically state that they are to be used in Principal's account.	Bookkeeper	When the deposit is made during the school tear 06/2020



sent to me from school

Department / School Name	ROSEMONT ELEMENTARY
Administrator / Department Head	AMANDA ELLIS <i>AE</i>
Cabinet Official / Area Superintendent	Dr. 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?
Check #5390 was not supported by requisition and a purchase order form for the Scholastic Book Fair. A requisition and purchase order must be completed per individual request for a purchase and approved by the principal prior to purchase.	Complete a requisition and a purchase order form for the Scholastic Book Fair to be approved by the principal before the books are delivered to campus.	Ethel Harris	A completed requisition and purchase order form to be approved by the principal before a check is processed. (09/2020)



Department / School Name	Sally Ride Elementary
Administrator / Department Head	Raquel Flores <i>Raquel Flores</i>
Cabinet Official / Area Superintendent	William Bohn <i>William Bohn</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)
Fundraisers and Admission Events: A sales report was not completed for the Classes chocolate sales fundraiser.	A sales report is required for each activity conducted and must be signed by the Principal at the end of each school year.	Event Sponsor and the Secretary/Bookkeeper will verify.	09/2020: The next fundraising event request.
Extended Day: Purchases were made from the Extended Day account for Healthy Habits Workshop refunds (and for gift cards.)	Purchases from the extended day program should not be made from the Internal Funds.	Secretary/Bookkeeper.	09/2020: Debiting the extended day account was in error so in the future the debit account will be double verified before processing. *We did not purchase gift cards from our Extended Day Internal Account but the word gift card was referenced for funds that were refunded.
Cash Receipts: The Penguin Shop fund raiser was conducted and did not advertise proceeds were to benefit the Principal's Discretionary account.	Only record in the Principal's Discretionary account those proceeds that specifically state that they are to be used at the principal's discretion.	Secretary/Bookkeeper.	09/2020: We are allowed one fundraiser per school year to benefit the Principal's Discretionary fund so when that time comes we will make sure to advertise accordingly.



<p>Cash Disbursements: Check number 5878 for \$79.99 was for the purchase of gift cards.</p> <p>*This check was actually made out as a refund check to Linda Van but the word gift card was in the description.</p>	<p>Do not purchase gift cards through Internal Accounts, ever.</p>	<p>Secretary/Bookkeeper:</p>	<p>09/2020: Immediately. School Board policy specifically prohibits expenditures for gift cards through Internal Funds, unless specifically authorized by a donor.</p> <p>*This check was actually made out as a refund but the word gift card was in the description.</p>
<p>Extended Day: Assignment and Accountability records were not completed properly for extended day subsidiary receipts. Some receipts noted as missing were not approved by the Principal.</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>Extended Day Coordinator.</p>	<p>09/23/2020: That same day as audit, this was corrected and will be followed going forward.</p>



Department / School Name	SAND LAKE ES
Administrator / Department Head	KATHLEEN PHILLIPS <i>KPhillips</i>
Cabinet Official / Area Superintendent	DR. LARSEN

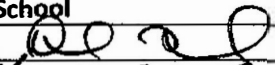
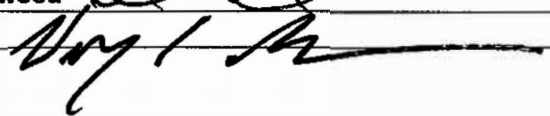
Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed?
JE#129716 for \$137.55 was transferred from General instead of Principal's Discretionary	JE should be created moving \$137.55 from Principal's Discretionary.	Funds need to be moved to correct account by Patti Schwartz – Sec/Bookkeeper	The action will be created as soon as we have enough funds for the transfer.
Extended Day Collection were not forwarded to district as of June 30, 2020	Funds are supposed to be sent to the Cashier. Patti Schwartz will send extended day funds to Cashier.	Patti Schwartz will send extended day funds to Cashier	It will be sent to the Cashier on Friday 10/2/2020



Department / School Name	SHENANDOAH ELEMENTARY
Administrator / Department Head	DR. PAMELA CRABB <i>Pamela Crabb</i>
Cabinet Official / Area Superintendent	WILLIAM BOHN <i>William Bohn</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?
The balance of the Internal Funds, appears excessive as of June 30, 2020, relative to school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Funds need to be spent during the current school year.	Whoever collects money and does fundraisers need to buy items before the end of the school year.	Immediately 11/11/2020



Department / School Name	South Creek Middle School
Administrator / Department Head	Orlando D. Norwood 
Cabinet Official / Area Superintendent	William Bohn 

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. Journal entry numbers 126341, 126342, and 126343 for \$1,922.36 was an improper multi fund transfer made from the Life Skills class, Literacy Department, and Yearbook Residual accounts to the Safe School Club account for a purchases made for all students. Purchases made out of the Life Skills class, Literacy Department and Safe School Club should be for the benefit of only those students.	Bookkeeper needs to make sure that the transfer is made using account that is for ALL students the General account.	Bookkeeper	Principal and Bookkeeper will research the fund type, and requirements/qualifications for that fund in order to ensure that we are in compliance before all purchases. We will use this process monthly.
2. Assignment and accountability records were not completed properly. An explanation was not provided for missing receipts. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year end. Any	Bookkeeper needs to have the missing receipts put in writing an explanation as to what happened to receipts and have Administrator review sign. Attached to yearend report.	Bookkeeper and Teacher	Principal will meet with the Bookkeeper monthly to ensure all receipts are accounted for or that there is an explanation for the missing receipts. If there are any missing receipts at the end of each month, the Bookkeeper will provide a written explanation which will require the principal's signature.



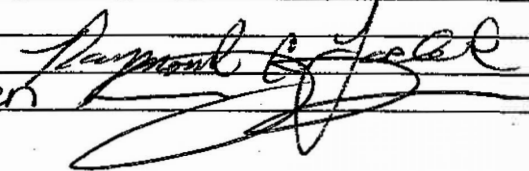
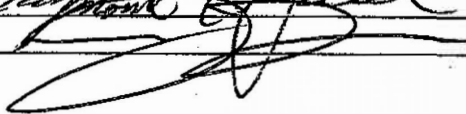
missing receipts should have an explanation attached and included the principal's signature.			
3. The following bank deposit was not deposited timely in the drop safe. School board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection. OF #4642 Dated Collected October 21, 2019 \$65.00 deposit date October 23, 2019	If bookkeeper was absent that day a note on the monies collected form should be noted.	Bookkeeper	Bookkeeper will make sure that each bank deposit is deposited daily. We will create a bank deposit accountability/signature sheet to ensure that this will not occur again. The principal will review this accountability form daily.
4. Prior approval was not obtained by the District office for the Band Snap Raise fundraiser conducted online. Any online fundraiser must be approved in writing by the District office prior to making any commitments.	This was the Bookkeeper first time doing Online fundraiser and is now aware of the policies.	Bookkeeper and Principal	Bookkeeper now understands the policy for online fundraiser. The bookkeeper and principal will review the district office policies on online fundraisers monthly.
5. The ticket inventory report was not completed properly for all admission events. The beginning inventory of tickets were the same as the ending inventory even though some of these tickets were noted as sold on ticket sales reports. All tickets must be accounted for on a ticket inventory report.	Error on behalf of the bookkeeper who has been completing this form out in this matter for 9years and no auditor has explained or reported a finding prior.	Bookkeeper	Bookkeeper now understands the process for properly tracking tickets on the ticket inventory report. The bookkeeper and principal will review the inventory reports as needed.



<p>6. 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. Ck#6696 Ck. Amt \$2,042.78 Dated approval July 31, 2019 date of purchase July 23, 2019.</p>	<p>Bookkeeper will make sure that the PO is approved prior to the purchases. Not after the fact.</p>	<p>Bookkeeper</p>	<p>Bookkeep will ensure that all requisition and purchase order forms are completed and approved prior to all purchases. The principal will be made aware of all requisition and purchase orders daily.</p>
<p>7. check number 6714 was written for \$5,314.73, but the vendor invoice was for \$5,155.42. In addition, check number 6736 was written for \$5,131.13, but the purchase was made up of several invoices that totaled \$4,589.00. We were unable to tell if all invoices were proved for check 6736. In both of these cases, the check amount was paid off of a quote amount. All disbursement should be properly supported and agree with the underlying documentation.</p>	<p>Bookkeeper will wait on invoices before issuing a check to vendor. Will not use the quote to issue a check.</p>	<p>Bookkeeper</p>	<p>Bookkeeper will wait on invoices from vendors and not use quotes to issue checks to vendors. Principal will meet with bookkeeper regularly to issue that this does not occur again.</p>



10/13/20

Department / School Name	Southwest Middle
Administrator / Department Head	Raymond Yockel 
Cabinet Official / Area Superintendent	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? <u>06/2021</u>
Internal Funds balance appears excessive. Due to Covid-19 shutdown internal funds were not spent as planned	Monies should be utilized in the year it was collected.	Account Managers and Bookkeeper	Funds spent by the end of fiscal year. Lower internal account balance.
Monies collected from outside main office were not turned in to the bookkeeper the following day.	Teachers are frequently reminded to turn in their money the same day or following day.	Teacher and Bookkeeper	Money will turned in by the end of the school day or next day.
Teacher did not provide a quote nor open a purchase order prior to receiving the service.	Teachers are reminded of the proper procedure to purchase goods and services	Teacher and Bookkeeper	Teacher(s) will follow proper procedures when requesting goods and/or services
Year-end inventory was not completed for the P.E. department t-shirts & shorts. Due to Covid- 19 P.E. staff did not return until Aug. Dept head was reminded about inventory	P.E. Dept will be reminded of the required inventory	Teacher and Bookkeeper	Inventory of P.E. shirts and shorts will be completed by year end.



Department / School Name	Spring Lake Elementary School
Administrator / Department Head	Patty Harrelson
Cabinet Official / Area Superintendent	Rahim J. Jones, Ed.D. <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)
Did not receive a donation letter from PTO for donation to Principal's Discretionary Account.	Need donation letter specifying donation is to be used at the principal's discretion.	Kathy Wise Bookkeeper	I had originally requested a donation letter from PTO but never received. I should have follow up on this. Have contacted PTO to please submit the letter. Will be completed by 09/08/2020.
Sales tax was included on one of the receipts that was reimbursed from the 5 th grade account.	Sales tax is not reimbursable.	Kathy Wise Bookkeeper	Receipts will be double checked to make sure no tax is reimbursed. 08/28/2020



Department / School Name	SunRidge Elementary
Administrator / Department Head	Doug Farley
Cabinet Official / Area Superintendent	Dr. Jennifer Cupid-McCoy <i>Jennifer Cupid-McCoy</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)
Subsidiary receipts were not in sequential order.	Subsidiary receipts should be kept in sequential order to provide an appropriate audit trail and inventoried at year end.	Talaya Ezell (Bookkeeper)	Action Completed 09/2020. 2019-20 have been put into sequential order and 2020-21 current receipts have been placed in sequential order.
The following cash receipt (3069) collected for classroom activity fee was posted to the field trip account.	Cash receipts should be properly classified and recorded in the proper account.	Talaya Ezell (Bookkeeper)	Action completed 09/2020. Funds that were posted into the field trip account were transferred into the classroom activity account.
			<i>D. Farley</i> Doug Farley



Department / School Name	Tangelo Park Elementary
Administrator / Department Head	Lakeitha Black <i>Lakeitha Black</i>
Cabinet Official / Area Superintendent	Dr. James Larsen <i>[Signature]</i>

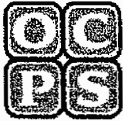
Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Official Receipt 862 and 900 did not indicate the total cash collected and the total check collected.	Official Receipt number, subsidiary receipt numbers, total cash collected and total check 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.	Deandra Roberts Secretary/Bookkeeper	Immediate and ongoing; Official receipts will indicate the total amount of cash and total amount of checks collected
Request for fund raising activity forms were not completed for art department fund raising activities. In addition, sales report were not completed for the 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 any commitment. A sales report is required for each sales activity conducted and must be signed by the principal.	Deandra Roberts Secretary/Bookkeeper	Immediate and ongoing; The request for fund raising activity will be prepared and completed. Every fund raiser will have a sales report attached, signed by the principal.



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: _____

Check number 5564 only included the principal's signature	All Checks written by the school must be signed by two individuals.	Diondra Roberts Secretary/Bookkeeper Lakeitha Black Principal	Immediate and ongoing; All checks will be signed by two individuals



Department / School Name	Thornebrooke Elementary
Administrator / Department Head	Christopher Daniels <i>Christopher Daniels</i>
Cabinet Official / Area Superintendent	Jennifer Cupid-McCoy <i>Jennifer Cupid-McCoy</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 of the Internal Funds appears excessive as of June 30, 2020 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, Bookkeeper	The excessive balance were attributed to the closing of school in March. Account balances were given to the teachers in August so that funds could be used and balances lowered. 08/2020
Assignment and accountability records were not completed properly. Missing receipts were noted and had an explanation attached, however, the report did not include the principal's signature.	All assignment and accountability records need to be completed properly and in order.	Principal, Bookkeeper	Immediately. Records were not completed properly prior to October of 2019. New Bookkeeper will ensure that all assignment and accountability records are completed properly and any missing receipts would include and explanation and signature from the principal. 07/2020
The requisition and purchase order form for the following check was completed after the goods and 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	Principal, Bookkeeper	Immediately. New Bookkeeper will ensure that ALL Requisition and Purchase Order requests are completed and approved by the principal prior to goods being purchased or payments completed. 08/2020

Check Number	Amount	Date of Approval	Date of Purchase
6742	\$436.00	Aug. 1, 2019	June 13, 2019



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 10/09/2020

<p>The requisition and purchase order forms for the following checks were not completed or signed by the principal.</p>	<table border="1"> <thead> <tr> <th>Check Number</th> <th>Check Date</th> <th>Check Amount</th> </tr> </thead> <tbody> <tr> <td>6822</td> <td>January 30, 2020</td> <td>\$11,307.00</td> </tr> <tr> <td>6846</td> <td>April 29, 2020</td> <td>\$455.70</td> </tr> </tbody> </table>	Check Number	Check Date	Check Amount	6822	January 30, 2020	\$11,307.00	6846	April 29, 2020	\$455.70	<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>Principal, Bookkeeper</p>	<p>Immediately. New Bookkeeper will ensure ALL Purchase Orders and Requisitions are approved and signed by the principal prior to goods being purchased or payments completed.</p> <p>08/2020</p>
Check Number	Check Date	Check Amount											
6822	January 30, 2020	\$11,307.00											
6846	April 29, 2020	\$455.70											
<p>A purchase order register was not completed in its entirety.</p>	<p>School Board policy requires that a purchase order register be maintained to record all approved purchases. This will facilitate accurate reporting of accounts payable.</p>	<p>Principal, Bookkeeper</p>	<p>Immediately. New Bookkeeper has already been initiated for the 2020-2021 fiscal year and will be completed.</p> <p>07/2020</p>										



Department / School Name	Tildenville Elementary
Administrator / Department Head	Agathe Alvarez, Principal
Cabinet Official / Area Superintendent	Jennifer Cupid - McCoy <i>Jennifer Cupid McCoy</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)
1. Lost textbooks collections were not forwarded to the District office as of June 30, 2020. 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. WP 2200	Move \$ 9.35 balance (6507.000) to the district office.	Principal, Bookkeeper	Immediately. New Bookkeeper will write check for \$ 9.35 (balance in lost textbook fund) and will be submitted to District Office. Newly hired Bookkeeper is opening a new bank account with Iberia Bank (not a signer on a bank account as of date of audit). Completion by 10/2020
2. Check number 6173 for \$453.15 was an improper expenditure made from the General account for a staff breakfast.. All expenditures from the General account should be for the benefit of the entire student body. WP 2201	All expenditures from the General account should be for the benefit of the entire student body is noted.	Principal, Bookkeeper	Immediately. New Bookkeeper will ensure expenditures from general account are only for the entire student body. 08/2020



<p>3. The attendance rosters for the extended day program for the months of September, October, November and January were not made available for audit. All attendance rosters should be completed and signed to evidence that the information provided is true and accurate.</p>	<p>FY21 – Tildenville Elementary moved from Extended Day to Champions before/after school program. Outsourced program.</p>	<p>Principal, Bookkeeper</p>	<p>Immediately. Extended Day Program is no longer utilized, effective FY21, 07/2020</p>
<p>4. The unused Wells Fargo check cannot be located. The school has a new bookkeeper that began in July 2020. The last known check number used and cleared the bank is #6377. WP 2200</p>	<p>Checks have been located as of 08/28/2020.</p>	<p>Principal, Bookkeeper</p>	<p>Immediately. Checks have been located, are in the process of opening a new account with an OCPS approved bank, Iberia. 09/2020</p>
<p>5. The balance of \$(62.18) in the Extended Day account as of June 30, 2020 is negative. Accounts should not have a negative balance at year end, and funds from another</p>	<p>Correction: Balance is \$(36.00). Extended Day is providing an ACH Deposit.</p>	<p>Principal, Bookkeeper</p>	<p>Immediately. Extended Day Program provided confirmation that funds should be in account by 09/04/2020.</p>



accounts such as Principal Discretionary should have been transferred to cover the shortfall. WP 2200			
6. The bank reconciliation for June 2020 does not reconcile to the books. There is a negative deposit in transit. Further investigation needs to occur to determine the source of the reconciling item(s). WP 2200	New Bookkeeper is working with Mary (Jackie) Swinton-Matthews, Internal Accounts Specialist, for assistance with reconciliation.	Principal, Bookkeeper	Immediately. New Bookkeeper is reviewing with Internal Funds Trainer, Mary (Jackie) Swinton – Matthews, as. Completion by October 2020.
7. Journal entry number 128979 for \$1,317 was an improper transfer made from the General account to the Cash account. There was no journal entry proof sheet completed, and no explanation for the transfer. All expenditures from the General account should be for the benefit of the entire student body. WP 2200	All expenditures from the General account should be for the benefit of the entire student body is noted.	Principal, Bookkeeper	Immediately. New Bookkeeper will ensure expenditures from general account are only for the entire student body. 07/2020



<p>8. Cash Receipts: Deposit slips were not numbered. School Board policy requires that all deposit slips be manually numbered in sequential order as they are utilized. WP 2201</p>	<p>School Board policy requires that all deposit slips be manually numbered in sequential order as they are utilized is noted and will be implemented FY21.</p>	<p>Principal, Bookkeeper</p>	<p>Immediately. New Bookkeeper will number deposit slips. Effective 08/2020</p>
<p>9. Fundraisers & admission events: A sales report was not completed for the sales of Texas Roadhouse meals for a fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal. WP 2201</p>	<p>A sales report is required for each sales activity conducted and must be signed by the principal is noted. This practice will be applied in FY21.</p>	<p>Principal, Bookkeeper</p>	<p>Immediately. New Bookkeeper will create sales reports for fundraisers & admission events. Principal will sign each report. 08/2020</p>
<p>10. 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. WP2201</p>	<p>FY21 – Tildenville Elementary moved from Extended Day to Champions before/after school program.</p>	<p>Principal, Bookkeeper</p>	<p>Immediately. Extended Day Program is no longer utilized, effective FY21. 07/2020</p>



Department / School Name	Timber Creek High School
Administrator / Department Head	Dr. Kelly Paduano <i>K. Paduano</i> 11/19/20
Cabinet Official / Area Superintendent	Dr. Harold Border <i>H. Border</i>

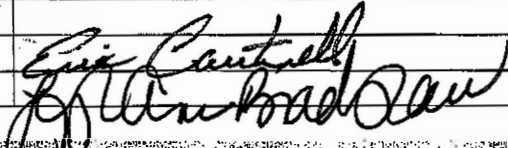
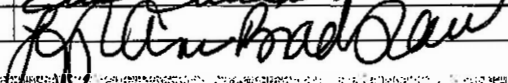
H. Border 11/19/2020

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. Fund raising activities must be for a specific purpose, must have specific beginning and closing date, and are subject to Principal approval and oversight. Several band fund raisers occurred that lasted the entire school year without a specific objective.	A more specific beginning and closing date will be noted on the fundraiser forms.	Sponsor and Bookkeeper	Immediately will reinforce the importance of having specific information on fundraiser forms. 11/2020
2. The sales report for the Band blanket fundraiser disclosed a loss in inventory or sales potential of \$615.00 or 19%. An explanation for this loss was not attached to the sales report. Sales reports should be completed in their entirety and must be signed by the principal.	If there is a loss of inventory on a fundraiser sales report, an explanation needs to be attached and signed by the Principal.	Sponsor and Bookkeeper	Email was sent to the sponsor for the fundraiser loss of inventory, stating the importance of an explanation for loss of inventory. Correction action was taken on 11/13/2020



<p>A ticket sales report and ticket inventory report were not completed for the Homecoming 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. All tickets must be accounted for on a ticket inventory report.</p>	<p>A ticket sales report and inventory were completed but not on the approved OCPS ticket and sales report form.</p>	<p>Sponsor and Bookkeeper</p>	<p>Sponsor was informed that the ticket sales and inventory report must be on the approved OCPS ticket form. On 11/13/2020 Bookkeeper had a conversation with the sponsor and shown the correct form to complete in the future.</p>



Department / School Name Timber Springs Middle School	 
Administrator / Department Head Dr. Eric Cantrell	
Cabinet Official / Area Superintendent Dr. Bradshaw	

****The findings outlined in this audit are the results of a previous bookkeeper, the current bookkeeper started 2/2020, part of our corrective action for all findings was hiring new personnel for this position****

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
Delayed deposits to the bookkeeper/deposits are to be turned into the bookkeeper no later than the next business day. No money shall be held by staff members	This finding was from the previous bookkeeper , part of our corrective action was re-hiring for this position. We provided Internal Accounts Procedures training during preplanning (2020) training will be ongoing and situational	Bookkeeper/Principal	This will be an ongoing activity.
Property (Fixed Assets) Purchases: A Prop-2 was not prepared for a vibraphone totaling \$2,109.99	This finding was from the previous bookkeeper , as soon as the auditor brought it to my attention a Prop-2 was completed. Moving forward, I will ensure a Prop-2 form is completed any equipment over \$1000.00 per unit.	Bookkeeper/Principal	This will also be an ongoing activity.
Concession Resale Activity, no DOR account to remit sales tax	Again, this finding was from the previous bookkeeper. As soon as the auditor pointed this out, we both sat down and created a DOR for TSMS.	Bookkeeper/Principal	Ongoing and will be monitored closely



	<p>This was supposed to be established when the school opened. From this point forward, I have asked all staff purchasing resale items to pay the vendor the tax upfront.</p>		
<p>Staff Reimbursements – 6 reimbursements to Athletic Director totaling \$4,391.60</p>	<p>This finding was from the previous bookkeeper, moving forward, I will be reimbursing vendors as a rule and employees as a unique exception. This has been communicated to staff and it was part of the preplanning training</p>	<p>Bookkeeper/Principal</p>	<p>Ongoing activity that needs to be monitored and explained to staff.</p>
<p>Inadequate Documentation, We were able to provide what the district viewed as a contract, however, a detailed receipt for the evening of the staff Christmas party was not obtained. There was also discrepancy regarding dates of approval and whose signature was required.</p>	<p>This finding is from the previous bookkeeper. Moving forward we will ensure proper documentation is in place, along with cutting a check to the vendor as opposed to reimbursing an employee.</p>	<p>Bookkeeper/Principal</p>	<p>Ongoing activity that will be monitored by the new bookkeeper to ensure proper procedure is followed.</p>



Department / School Name	Union Park ES Sheila Reyes Quinones secretary/Bookkeeper
Administrator / Department Head	Ashlynn Ramirez
Cabinet Official / Area Superintendent	Leigh Ann Bradshaw

[Handwritten signatures: Ashlynn Ramirez, 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)
Cash Receipts: 1. The following official receipts did not include proper supporting documentation. 2261 2291	Supporting documentation, such as a remittance advice, detailed monies collected form, or a subsidiary receipt, should accompany all official receipts.	Sheila Reyes Quinones School Secretary/Bookkeeper Ashlynn Ramirez School Principal	Ms. Sheila Reyes will create a log for the receipts in order to ensure that all documentation be provide. Also will create a document with the specific documentation needed to support the receipts to be given to the teachers. She will give this document to staff in October meeting.
Cash Receipts: 2. Assignment and accountability records were not completed.	All subsidiary receipts need to be accounted for on an assignment and accountability record and inventory at yearend. Any missing receipt should have an explanation attached and include the principal's signature.	Sheila Reyes Quinones School Secretary/Bookkeeper Ashlynn Ramirez School Principal	Teachers will be informed and given a document with the expectations of the process for subsidiary receipts during the grade level meetings in October. Teachers will sign a document sign the document to ensure they understand the expectation. Ms. Reyes will set a monthly reminder to have teachers bring their receipt books to her for review. Ms. Ramirez will review the letter and sign. Ms. Ramirez will document when receipts are missing

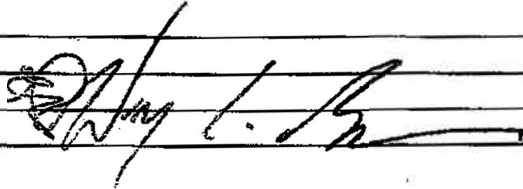


AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE _____

			and put a plan in place for the teacher if continues to happen.
Cash Disbursements: 3. A purchase order register could not be located.	School Board requires that a purchase order register must be maintained to record all approved purchases.	Sheila Reyes Quinones, Sheila M. School Secretary/Bookkeeper Ashlynn Ramirez School Principal	Ms. Sheila Reyes will keep record of the approved purchase in the county purchase order document. She will keep track of each purchase order in that document. A calendar reminder will be set up to revised all purchase orders every two weeks, starting in August.
Cash Disbursement: 4. The check 5471 only included the bookkeeper's signature.	All checks written by the school must be signed by two individuals.	Sheila Reyes Quinones School Secretary/Bookkeeper Ashlyn Ramirez School Principal	Ms. Sheila Reyes will prepare checks one day at a week to ensure she is able to get the Principal's signature. Starting on September, she will set up a reminder every week to do the checks and have them sign.




Department / School Name	Ventura ES
Administrator / Department Head	Dr. Ana M. Gonzalez 
Cabinet Official / Area Superintendent	Mr. William Bohn

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?
Bank interest/credit journal entry number 130458 dated May 26, 2020, depositing \$ 46.48 from the Staff Vending Machine account was not supported by a bank interest/other credit journal entry proof sheet	A bank interest/other credit journal entry proof sheet should be signed by the principal authorizing the deposit of fund. A copy of this report should be retained in the internal funds file for auditing purposes.	Tirsa Melendez-Moulier/Secretary-Bookkeeper. Dr. Ana M. Gonzalez/ Principal	Immediate and ongoing ; Journal entry proof sheet will be sign by the principal authorizing the deposit of funds.
Official receipt 1982: A copy of deposit slip could not be located.	Supporting documentation, such as a remittance advice, a detailed monies collected form, a subsidiary receipt and copy of the deposit slips, should accompany all official receipts.	Tirsa Melendez-Moulier	All the deposit receipts shall be made in the number of copies necessary to meet the approved accounting procedures
Assignment and accountability were not completed	All subsidiary receipts need to be accounted for on an assignment and accountability record inventoried at year-end	Tirsa Melendez-Moulier	Any missing receipts should have an explanation attached and include the principal's signature



<p>The requisition and purchase order form for check #5761 was completed after the purchased.</p>	<p>A requisition and purchase order form must be completed prior any individual request to make a purchase and must be approved by the principal prior the purchase.</p>	<p>Tirsa Melendez-Moulier</p>	<p>Each time an individual request to make a purchase must be prior to the purchase and approved by the principal.</p>
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11/17/20



Department / School Name	Walker Middle School
Administrator / Department Head	Rebecca S Watson <i>Rebecca Watson</i>
Cabinet Official / Area Superintendent	William Bohn <i>W Bohn</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 needs to be completed for each fundraiser event. There was one incident.	A sales report needs to be completed. Bookkeeper will follow through.	Department hosting the fundraiser. Rebecca Watson Wanda Anderson	Ongoing
A ticket sales report needs to be completed for each event selling tickets. There was one incident.	A ticket sales reports needs to be completed. Bookkeeper will follow through.	Department hosting the event. Rebecca Watson Wanda Anders	Ongoing
A requisition and purchase order form must be completed for each check and purchase prior to the purchase. There was one incident.	All purchases must have a PO requested prior to purchasing. In the future, it will be cancelled.	Athletic Director Patty Knowles Wanda Anderson Rebecca Watson	No further purchases will be authorized until documentation is completed; and any purchases made prior to the PO will be cancelled.

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2019 - 2020

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

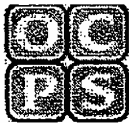
Washington Shores Elementary
Dr. Nathaniel Stephens
Dr. Cupid McCoy <i>Semyer Cupid-McCoy</i>

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>Funds of \$175.00 were transferred into the Principal's Discretionary account from the Fourth Grade Field Trip 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>Loaned funds cannot be returned back into the Principal's account unless approval is received from Internal Accounting.</p>	<p>Bookkeeper</p>	<p>9/2020: Bookkeeper will ensure all deposits to the Principals Discretionary account will have supporting documentation and/or approval from Internal Accounting.</p>



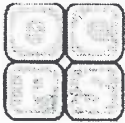
Department / School Name	Water Spring ES
Administrator / Department Head	Amy Klaber/ Principal <i>Amy Klaber</i>
Cabinet Official / Area Superintendent	Dr. Cupid-McCoy <i>Jennifer Cupid-McCoy</i>

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}
Check number 38 for \$1,119.90 included a portion of an improper expenditure, \$186.90, made from the General account for select students. All expenditures from the General account should be for the benefit of the entire student body.	Not use General accounts funds to cover for expenditures from other accounts.	Glorisela Adorno Secretary/Bookkeeper	This will be in place for this school from now on.



Department / School Name	Waterford Elementary School
Administrator / Department Head	Danielle Arbelaez-Willis <i>Danielle Arbelaez-Willis</i>
Cabinet Official / Area Superintendent	Leigh Ann Bradshaw <i>L. 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?
The balance of the internal Funds appears excessive as of June 30, 2020 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Monies will be utilized in the year of receipt to benefit the current student body.	Christine Lindine, Bookkeeper	Starting immediately 08/2020-05/2021



Department / School Name	Wekiva High School
Administrator / Department Head	Tamara Baker-Drayton <i>J. Baker-Drayton</i>
Cabinet Official / Area Superintendent	Harold Border

Harold Border

10/09/2020

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><u>Reimbursements in Excess of \$750 Requires Area Superintendent Approval</u> One employee received four reimbursements in excess of \$750 without the Area Superintendent's approval. Per the Internal Accounts Handbook, any reimbursement in excess of \$750 at the high school level requires the Area Superintendent's approval.</p>	<p>The bookkeeper will ensure any reimbursements over \$750 will have the principal's and Area Superintendents approval.</p>	<p>Bookkeeper</p>	<p>This will begin immediately 10/2020</p>
<p><u>Purchase from Unauthorized Vendor</u> A purchase was made from an unauthorized vendor via a reimbursement to the Family and Consumer Science Instructor. Either the vendor could have registered on the district web site to become an authorized OCPS vendor, or</p>	<p>The bookkeeper will remind anyone who will be reimbursed that they must use authorized vendors.</p>	<p>Bookkeeper</p>	<p>This will begin immediately 10/2020</p>



<p>Internal Accounts should have been contacted for special authorization in writing before the purchase was made.</p>			
<p><u>Overpayment of Employee Reimbursement</u> One employee received two reimbursements for the same invoice. The \$1,165.70 invoice was reimbursed on check #16394 dated 09/05/2019 and check #16568 dated 11/05/2019.</p>	<p>The duplicate payment has already been returned by the teacher and deposited back to the account.</p>	<p>Bookkeeper and Teacher</p>	<p>The finding has been resolved as of 10/1/20</p>
<p><u>\$2,000 Advance for Purchase</u> A \$2,000 advance was given to make equipment purchases. A good business practice would be to pay the vendor directly by check to avoid paying an advance. Alternatively, if an Amazon account is used, as in this case, the District has an Amazon account to make purchases and the school could reimburse the District from Internal Account funds.</p>	<p>We will no longer be issuing cash advances, unless it is for extenuating circumstances (ie: travel for teams who advance quickly in playoff rounds and need travel funds) We will make sure the advance is within appropriate limits, authorized by the principal and area superintendent.</p>	<p>Bookkeeper and Principal</p>	<p>This will begin immediately. 10/1/2020</p>



<p><u>Three Quote Requirement for Purchases Over \$5,000 Was Not Obtained</u> There was one expenditure over \$5,000 but less than \$25,000 that should have had three competitive quotes, but did not. Per School Board policy DJB, there shall be three competitive quotes for all goods and services whose cumulative total value over a fiscal year exceeds \$5,000, but less than \$25,000.</p>	<p>The performing arts department head has been informed of this requirement and will obtain quotes when they plan another trip.</p>	<p>Teachers and Bookkeeper.</p>	<p>This will begin immediately. 10/1/2020</p>
<p><u>FY2020 Prom Deposit remains with the Vendor</u> The FY2020 Prom deposit of \$2,048.45 was kept by the hotel to be applied for next year's Prom. This should be refunded to the school. There are several reasons for this: 1) the primary reason is school funds are to be accumulated and utilized in the same fiscal year; 2) the pandemic may cancel next year's Prom as well; and 3) the new Prom committee may decide to have the prom at a different venue.</p>	<p>Moving forward, we will ensure to get back any deposits.</p>	<p>Prom Sponsor and Bookkeeper.</p>	<p>This will begin immediately. 10/1/2020</p>



<p><u>Missing Remittance Advice</u> A check to the Royal Palace Hotel was issued as a down payment on the 2021 Prom. There was no remittance advice or other verifying documentation other than an email sent from the hotel to the school for a check that was received as a refund for the cancelled Prom.</p>	<p>We will ensure there is an invoice and adequate documentation for all expenditures.</p>	<p>Person requesting expenditure and bookkeeper.</p>	<p>This will begin immediately. 10/1/2020</p>
<p><u>Improper Classification of Deposits</u> We identified two transactions at Wekiva where the funds received were posted to an incorrect account according to the Internal Accounts Handbook guidelines. The first one was a concession sale that was posted to the boy's baseball account instead of a concessions account. The second was homecoming ticket sales that were posted to the drama club account, which should have been posted to the homecoming account. See table for details.</p>	<p>Concession sub-accounts will be created for each team/group that will sell concessions. The bookkeeper will take care to ensure deposits are posted to the correct accounts.</p>	<p>Bookkeeper</p>	<p>This will begin immediately. 10/1/2020</p>



<p><u>School Lock Rental</u></p> <p>The School Lock Rental program did not perform a lock inventory, and a Sales Report was not completed at year-end. These should be kept up to date in order to safeguard inventory/assets and maintain proper accounting over revenue.</p> <p>The Internal Accounts Handbook, page 3-8, states "An annual inventory of locks on hand is required." Also, a sales report is required.</p>	<p>This report was started by the bookkeeper and sent to the department head for completion. Due to the school being closed for COVID-19, staff did not return to campus until after the end of the fiscal year and the report was never completed in its entirety. We will get the reports completed.</p>	<p>Responsible staff and bookkeeper.</p>	<p>This will begin immediately. 10/1/2020</p>
<p><u>Inaccurate Accrual of Year-End Accounts Payable</u></p> <p>The school bookkeeper recorded \$9,268.81 as an accounts payable accrual for culinary equipment that was ordered, but had not arrived as of June 30, 2020. Since it had not arrived, the accounts payable statement \$9,268.81 was not accurate at the time of submittal.</p> <p>Internal Accounts Handbook, page 9-4, identifies what qualifies as an accounts payable accrual: "Accounts payable includes items that have been received by the school but no payment has been made."</p>	<p>The bookkeeper will ensure that accounts payable are correctly reported.</p>	<p>Bookkeeper</p>	<p>This will begin immediately. 10/1/2020</p>



<p><u>Inadequate Documentation for Commission</u> We noted a commission payment from a vendor to the school that did not contain adequate documentation to verify the accuracy of the commission paid. The Internal Accounts Handbook states a reconciliation of the orders, including items that are returned, must be performed by the school to determine the correct commission. Items returned do not need to be retained for audit. Documentation, such as a return slip, etc., should be filed.</p>	<p>We will ask the vendors for supporting documentation for any commission checks received.</p>	<p>Student Activities director and bookkeeper.</p>	<p>This will begin immediately. 10/1/2020</p>
<p><u>Contracts Were Not Signed and Dated</u> Two contacts were identified, Leonard's and Grad Images that did not have current year contracts. Per the Internal Accounts Handbook, all contracts must be renewed annually and multi-year contracts are prohibited. Two contracts, Leonard's and Grad Images, were not signed and dated in the FY2019-2020 year.</p>	<p>We have requested updated contracts for the current year and that they will be for this school year only. They will be signed by the principal.</p>	<p>Student Activities Director is working on getting these contracts updated. Student Activities Director and Principal.</p>	<p>We are the process of getting these contracts as of 10/1/2020.</p>





<p><u>Change Fund Account Was Not Used</u> The School Funds Online (SFO) account designated for change fund transactions was not used. The change fund transactions were posted to the account of the department that requested it. This made tracking and reconciling the change fund account more difficult and time consuming and increased the chance of errors. SFO has a change fund account for the purpose of recording and tracking change fund activity for the school year.</p>	<p>The bookkeeper has now been made aware of this fund and will begin using it this school year.</p>	<p>Bookkeeper</p>	<p>This will begin immediately. 10/1/2020</p>
<p>A change fund advance was issued for an athletic event and part of it was used to purchase concession items for that athletic event. Receipts were turned in and the difference was given back to the change fund. According to Internal Accounts policy and procedures, change fund requests are only to be used for change funds. No other activity should be allowed. All purchases are to be made by prior approval of the principal via purchase requisition and by check, not cash.</p>	<p>Coaches and teachers will be reminded that they cannot use change funds to purchase items for their concessions. They will have to be reimbursed for any expenditures they may anticipate they need if there is an approved PO on file.</p>	<p>Staff and Bookkeeper</p>	<p>This will being immediately. 10/1/2020</p>




<p><u>No Admission Ticket Sales for Homecoming and Prom</u> We identified through SFO receipt account review that there were no ticket sales for the Homecoming or Prom events. According to the Wekiva bookkeeper, the payments made for these events were kept on a spreadsheet by the activities director, or the designee, with the student's name and the amount paid. Total receipts for the Prom were \$6,495, and total receipts for Homecoming were \$11,615.</p> <p>Per the Internal Accounts Handbook, page 5-1, the policy is: "Tickets must be sold at school sponsored events if admission is charged... The tickets must be pre-numbered and have the price of the event on the ticket."</p>	<p>Sub-receipts were written for all money collected for homecoming and prom in accordance with OCPS policies. Tickets are not sold at the door. We will ensure moving forward that tickets are issued rather than receipts.</p>	<p>Student Activities Director and bookkeeper.</p>	<p>This will begin immediately. 10/1/2020</p>
<p><u>No Sales Tax Paid on Taxable Sales Activities</u> There was no sales tax paid on several taxable transactions where resale items and concessions were sold. The Internal Accounts Handbook, page 9-8, states that sales tax should be paid on Concession sales and other sales items where tax could not be paid to the vendor (resale).</p>	<p>We will ensure that sales tax is paid on the appropriate sales.</p>	<p>Bookkeeper</p>	<p>This will begin immediately. 10/1/2020</p>

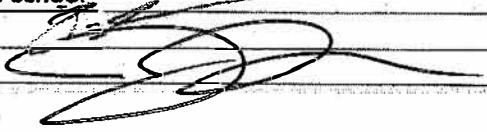


Department / School Name	West Orange High School
Administrator / Department Head	Matthew Turner 
Cabinet Official / Area Superintendent	Harold Border  09/01/2020

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? (08/2020)
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.	An email has been sent to the staff member regarding money being held. This will be followed up with an in person reminder.	Melanie Goodman-Smith- Instructional	Evidence of corrective action and reminder email regarding turning in money. 8/20

x 
Matthew Turner
 Principal, WOHS



Department / School Name	Westridge Middle School
Administrator / Department Head	Dennis Gonzalez 
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 corrective action take place? (09/2020)
1) The requisition and purchase order form(s) for the following check(s) was (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.	1) Teachers need to turn in a copy of their final payment receipt showing date of after product being received.	1) Teacher and bookkeeper	1) I've received the Payment receipt for the check 6155 showing date of Nov 8, 2019 as to when payment was made.
2) State sales tax was not calculated and remitted to the Florida Department of Revenue for band fundraiser and carnations fundraiser	2) Retrain the people doing fundraisers to pay the sales tax up front to vendor.	2. Sally Quirello, Bookkeeper needs to retrain Angel Santiago	2. Pay sales tax to the Florida Department of Revenue.



<p>totaling \$5,425 and \$282.61 respectively. 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.</p>		<p>(Band director) and Vanessa Butler (Guidance Counselor) about how to handle fundraisers showing payment of all sales taxes being paid up front.</p>	
<p>3. The ticket sales report was not mathematically correct.</p>	<p>3.Be sure to check all addition</p>	<p>3.Fixed form.</p>	<p>3.Has been handled.</p>



Department / School Name	Orange Technical College – Westside Campus
Administrator / Department Head	Crystal Davidson <i>Crystal Davidson 10/7/2020</i>
Cabinet Official / Area Superintendent	Melanie Stefanowicz <i>Melanie Stefanowicz 10/9/2020</i>


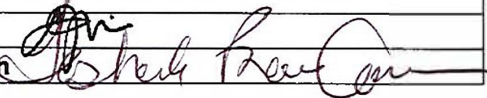
Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
1. 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.	* A requisition and purchase order form must be completed and approved by the Senior Director prior to purchase.	* Bookkeeper * Business Manager * Business Office Administrator * Senior Director	* This action began immediately following the 2019-2020 school year audit on 10/2020. * All requisition and purchase order forms will be completed and approved prior to purchasing items.



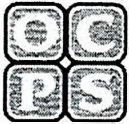
Department / School Name	Wetherbee Elementary
Administrator / Department Head	Kristy Logue <i>Kristy Logue</i>
Cabinet Official / Area Superintendent	William Bohn <i>William Bohn</i>

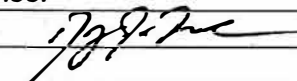

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
A fundraiser was held without approval or a sales report completed.	A fundraiser approval form must be signed by the principal and a sales report needs to be completed.	Terry Guest Secretary	All fundraisers will be approved by the principal and a sales report will be completed. 9/2020
T-shirts were purchased and tax was not charged.	Taxes will be paid to vendor when an item is purchased for resale.	Terry Guest Secretary	Taxes will be paid to vendor. If not able to pay the vendor then taxes will be charged and paid to the Dept. of Revenue. 9/2020



Department / School Name	Phillis Wheatley Elem
Administrator / Department Head	Lukeshia J. Miller, Principal 
Cabinet Official / Area Superintendent	Dr. 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 5685 for \$278.08 was an improper expenditure made to the bookkeeper for breakfast and lunch data meeting reimbursement. The School Board Prohibits reimbursements to the bookkeepers.	If items are needed, I will create a check to an authorize vendor and not use my own monies for the purchase to be reimbursed later. I ensure this will not happen again.	Jessica Perez Perez, Secretary/ Bookkeeper	It will reflect in the 2020-2021 audit.



Department / School Name	Windermere High School
Administrator / Department Head	Douglas Guthrie 
Cabinet Official / Area Superintendent	Dr.Border 

11/06/2020

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)
There was a balance of \$300.00 in the change funds account as of June 30, 2020. In addition, the change fund for the Band account totaling \$1,000.00 was not returned by June 30, 2020. School Board policy requires change funds to be closed annually prior to June 30th.	The change funds should be deposited at the end of the fiscal year.	Kelly Williams, Media specialist and Latonia Pringle, Internal bookkeeper.	The change fund currently being used in the media center. At the end of the 20-21 fiscal year, the \$300.00 change fund will be redeposited and marked changed fund. All change funds will be clearly marked and deposited by June 30, 2020. It should not be included along with any sales.
Digital Devices collections were not forwarded to the District office as of June 30, 2020. Any balance in the Digital Devices account must be sent to the District office at the end of the year.	Digital Devices should be forwarded to the central cashier at the end of the fiscal year.	Latonia Pringle, Internal Bookkeeper	The amount (\$1390.00-ck# 4191) collected for Digital Devices was forwarded to the central cashier/district office. The flag was for the residual amount from previous years. The entire amount deposited in the Digital Devices account will be forwarded to the district by June 30, 2020.
Assignment and accountability records were not completed properly. The records did not include all utilized subsidiary receipts. In addition, not every sheet was signed by the bookkeeper. All assignment and accountability records should be signed by the person responsible for maintaining the 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.	The Assignment and Accountability record should be completed in its entirety.	Latonia Pringle, Internal Bookkeeper	The Assignment and Accountability record for the 2020-21 school year will be completed according to policy. This past year, the AAR was completed on 3 separate sheets by series number and one was not signed. The AAR will be maintained on one sheet moving forward.



<p>Request for fund raising activity forms were not completed for the Student Government hats for homeless fund raiser and the Athletics café cart 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. 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>Fundraising Request should be submitted to the principal before sales began. Fundraiser Sales Report should be completed and filed for audit purposes.</p>	<p>Ashley Hoffman, SGA advisor, Russell Williams, Athletic Director and club sponsors</p>	<p>All fundraising request must be approved prior to any sales activity. After approval, the fundraising sales report must be done within 10 days of activity. The bookkeeper will keep a Google document to track the forms.</p>								
<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 approved by the principal prior to the purchase.</p> <table border="1" data-bbox="220 1015 756 1144"> <thead> <tr> <th>Check number</th> <th>Check amount</th> <th>Date of approval</th> <th>Date of purchase</th> </tr> </thead> <tbody> <tr> <td>3075</td> <td>\$8,705.25</td> <td>July 29, 2019</td> <td>June 7, 2019</td> </tr> </tbody> </table>	Check number	Check amount	Date of approval	Date of purchase	3075	\$8,705.25	July 29, 2019	June 7, 2019	<p>Purchase order are to be finished with quote before submitting for approval.</p>	<p>Ashley Hoffman, SGA Advisor and LaTonia Pringle, Internal Bookkeeper</p>	<p>The proper paperwork and district forms will be submitted to make purchases from Internal Accounts. Purchase orders and quotes will be preapproved before any funds are encumbered and any purchasing made.</p>
Check number	Check amount	Date of approval	Date of purchase								
3075	\$8,705.25	July 29, 2019	June 7, 2019								
<p>Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for hoodies and t-shirts that were resold to Girls Soccer and T.V. Production Class. 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 should be submitted to the Department of Revenue for resale items.</p>	<p>LaTonia Pringle, Internal Bookkeeper</p>	<p>We are working towards compliance with the submission of sales tax to the Department of Revenue. We will seek guidance from Internal Accounts.</p>								

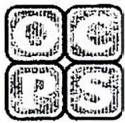


<p>A PROP-2 form was not completed for the purchase of a golf cart. PROP-2 forms must be completed for all capital expenditures of \$1,000 or more.</p>	<p>A PROP-2 must be completed when a purchase of \$1000.00 is made with Internal Funds.</p>	<p>John Linehan, Asst. Principal and LaTonia Pringle, Internal bookkeeper</p>	<p>A PROP -2 was completed for the purchase of the golf cart on 9-4-20 and submitted via courier to Property Accounting Department, 4th Floor RBELC.</p>
<p>The School Board Procurement Services Policy was not followed for the purchase of a golf cart. 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.</p>	<p>Purchases of \$5000 or more should be accompanied by 3 quotes from approved OCPS vendors.</p>	<p>John Linehan, Asst. Principal and LaTonia Pringle, Internal Bookkeeper</p>	<p>Policy will be followed when purchasing assets totaling \$5001.00 or more. Quotes will be solicited and submit along with the purchase order for approval.</p>
<p>Several 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.</p>	<p>Deposits should be deposited the day of collection.</p>	<p>LaTonia Pringle, Internal Bookkeeper</p>	<p>If funds are submitted to the bookkeeper after shift hours, the funds/date/time will be noted and given to administrator to secure in the safe.</p>
<p>Ticket sales reports that correspond with official receipt numbers 3686, 3770, and 4384 did not indicate the official receipt numbers. In addition, the ticket inventory reports 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.</p>	<p>All reports for admission should be completed and placed in the Internal Accounts file.</p>	<p>Russell Williams, Athletic Director and LaTonia Pringle, Internal Bookkeeper</p>	<p>The Ticket sales reports and ticket inventory reports will be completed in a timely manner. The completed form will list the requested information and any discrepancies will be noted. An accurate account of color and number of tickets will be housed in the Internal Account records.</p>



Department / School Name	Winegard Elementary
Administrator / Department Head	Meigan Rivera <i>Meigan Rivera</i>
Cabinet Official / Area Superintendent	William Bohn <i>W. Bohn</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)
Dates on requisitions and purchase orders were altered.	Dates should not be altered once approved and signed.	Monica Vega, Bookkeeper	Internal funds records should remain intact and not be altered in any fashion.



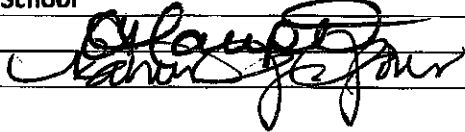

Department / School Name	Internal Accounts/Winter Park High School
Administrator / Department Head	Matthew Arnold, Principal <i>Matthew Arnold</i>
Cabinet Official / Area Superintendent	Dr. Harold Border, Chief of High Schools <i>Timothy A. Smith</i>

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)
#1. The school utilized three 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.
#2. Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for official receipt #20988. All external collections should be turned in to the bookkeeper by the following day regardless of amount.	As noted on exception #3 below, this activity was done by students without the knowledge and/or approval of administration or the club sponsor. Therefore making it impossible for monitoring for timely collections.	Matthew Arnold, Principal Jill Dunn, Bookkeeper	As in this situation, once the activity was discovered, an investigation was performed with the accompanying documentation produced.
#3. The request for fund raising activity form for the HOSA Candy Gram fund raiser 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.	Exception #2 and #3 are the same activity. That being the case, management response is the same.	Matthew Arnold, Principal Jill Dunn, Bookkeeper	As in this situation, once the activity was discovered, an investigation was performed with the accompanying documentation produced.



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: _____

Department / School Name	Wolf Lake Middle School
Administrator / Department Head	Cynthia Haupt 
Cabinet Official / Area Superintendent	Dr. Rahim Jones 

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)
Fundraisers and admission events: 1. A request for fund raising activity form was not completed for the Beta Club candy bar fundraiser.	A request for fundraising activity form should be prepared for all fundraising activities conducted by the school and must be approved by the principal prior to making any commitments.	Person who is conducting fundraiser and the bookkeeper needs to make sure this happens.	Immediately 9/2020- All fundraisers had the proper documentation with the exception of this one. Form was completed but must have been misplaced. Will keep proper documentation from now on.

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2019-2020

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

WYNDHAM LAKES ELEMENTARY
MARGARITA E. ZIZZA <i>M. Zizza</i>
WILLIAM A. BOHN <i>W. A. Bohn</i>

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>The requisition and the purchase order form for check 6423 was 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 purchase and must be approved by the Principal prior to purchase.</p>	<p>Breslyn Rosado Bookkeeper</p> <p>Margarita E. Zizza Principal</p>	<p>A requisition and purchase order will be completed and approved before we make any purchases.</p>



Department / School Name: Internal Accounts/0461/Zellwood Elementary	
Administrator / Department Head: Franklin D. Mattucci	<i>Franklin D. Mattucci</i>
Cabinet Official / Area Superintendent: Dr. Rahim Jones	<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)
<p>1. Cash receipts: (What is) Assignment and accountability records were not completed properly. Several subsidiary receipts could not be located. In addition, some receipts are missing were not listed as such on the assignment and accountability records. All Subsidiary receipts need to be accounted for on an assignment and accountability recorded and inventoried at year-end. (What should be) any missing receipts should have an explanation attached and include the principal's signature.</p>	<p>The Bookkeeper will account for all subsidiary receipts in a timely manner when the activity is complete. The assignment and accountability record will be completed and inventoried when the activity is complete and report to the Principal with the completed documents in hand for approval.</p> <p>If any subsidiary receipts are missing the assigned teacher will be notified immediately and the Principal. The Bookkeeper will notify the teacher to write the explanation for the missing subsidiary receipts and acquire the</p>	<p>LeDonna Brunson Bookkeeper</p>	<p>Effective immediately as of 11:45 AM October 20, 2020 all collections of funds will be collected via SchoolPay except for Device Fines and Peripheral Fines as needed no exceptions.</p>



<p>1. (Recommendations) Do not document the missing receipt numbers on a mini post it note affixed to the Assignment and Accountability form. Place all Missing subsidiary receipts directly on the accountability document when preparing the Audit documents. Make sure all missing subsidiary receipts information are transcribed to the accountability record and signed by the principal</p>	<p>Principal signature immediately for completion. Ms. Brunson notified Principal Franklin D. Mattucci Immediately of the pending Audit finding prior to the Auditor arriving. Ms. Brunson wrote a statement assuming full responsibility/ accountability for the pending finding. Ms. Brunson and the Principal Franklin Mattucci signed the statement to give to the auditor upon arrival.</p>		
<p>2. Cash receipts current year FY 2019-2020 (What is) Monies Collected from outside the main office were not turned in to the school bookkeeper by the following day. (What should be) All external collections should be turned in to the bookkeeper by the following day, regardless of the amount. (Recommendation) Use SchoolPay to collect funds for all activities.</p>	<p>2. All Internal Revenue will be collected via SchoolPay except for Device Fines and Peripheral Fines as needed.</p>	<p>LeDonna Brunson Bookkeeper</p>	<p>All funds collected during the day by the Media Specialist for Device Fines and Peripherals Fines will be delivered to the bookkeeper at the end of the Media Specialist duty day or call the bookkeeper to collect the funds from the Media Specialist upon completing all subsidiary receipts and monies collected forms. Effective October 20, 2020 at 2:45 PM at the completion of the audit.</p>
<p>3. (Cash disbursements) Improper expenditure made to the Bookkeeper (What should be) No purchases for reimbursements by the Bookkeeper.</p>	<p>Effective October 20, 2020 Ms. Brunson will not make purchases for reimbursement.</p>	<p>LeDonna Brunson Bookkeeper</p>	<p>Effective immediately as of October 20, 2020 at 2:45 PM at the completion of the Audit review per Mr. Mattucci the Bookkeeper will not make purchases for imbursement.</p>



<p>3. (Recommendation) As the backup for the bookkeeper I could receive reimbursements but now being the bookkeeper under no circumstances the bookkeeper cannot receive reimbursements.</p>			
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