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SCHOOL INTERNAL ACCOUNTS FOLLOW-UP REVIEWS June, 2011

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BACKGROUND:

The Internal Audit department conducted follow-up reviews of certain schools' internal accounts with repeat, significant or numerous comments for the fiscal year ended June 30, 2010. These review results were discussed with the Principal, Bookkeeper and Area Superintendent for each school.

OBJECTIVES, SCOPE AND METHODOLOGY:

OBJECTIVE

To follow up on comments noted in the schools' prior internal accounts audit and report on whether corrective actions have been taken.

SCOPE

Our audit is limited to exceptions only, but will not preclude any additional comments on other issues that may be noted.

METHODOLOGY

Conduct examinations of exceptions noted during the June 30, 2010 audits and perform tests to determine corrective actions.

FINDINGS

In general we see fewer exceptions in those schools which have interim reviews. The process of performing a mid-year review seems to focus the bookkeepers, school administration and learning community leadership. When findings appear repeatedly, school principals are taking steps to correct the situations causing the findings. Schools are receptive to this process.

We will continue to perform similar interim reviews in the coming year as the district seeks to continuously improve its management of school funds.

We wish to thank the principals, bookkeepers and area superintendents who were involved in this year's interim reviews for their cooperation and assistance.

Please see the following pages for each school's findings and management response.

Vince Roberts, CIA, Auditor
Bob Sicolo, CIA, Auditor
Pringle Simmons, Auditor

Apopka Middle School

Seven (7) of the nine (9) exceptions indicated improvement.

One (1) additional exception was noted.

June 30, 2010 Audit Comment	June 30, 2010 Management Response	Follow Up Findings
<p>Audit Comment 1: “Monies collected from outside the main office are not being turned in to the school bookkeeper by the following day. Collections that correspond with official receipt number 807409 were collected by the students on January 26, 2010, but were not deposited with the bookkeeper until January 29, 2010. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.”</p>	<p>“Emails were sent to teachers explaining the importance of timely deposits. When a teacher signs out a receipt book, they will sign a form stating their responsibilities to be in compliance with state mandates while in charge of money.”</p>	<p>Exception: We reviewed the supporting documentation for ten (10) official receipts totaling \$5,904.66. Three of the 10 receipts sampled, totaling \$1,158.66, were delayed in deposit to the bookkeeper, with delays ranging from a day or two to more than 2 months.</p>
<p>Audit Comment 2: “Several bank deposits were not made in a timely manner. School Board policy requires that all receipts over \$200 be deposited in the bank the same day they are collected and receipts under \$200 must be deposited by the end of the week.”</p>	<p>“This will not be an issue next year. Dunbar trucks will be picking up three days a week.”</p>	<p>Exception: Our review found several instance(s) of delayed deposits to the bank. Eight of the 10 receipts sampled, totaling \$5,182.66, were delayed in deposit to the school safe and/or bank. We noted delays ranging from one day to more than a week. It appears that the Bookkeeper in certain instances went to the bank herself to make a deposit rather than depositing funds in the school safe.</p>
<p>Audit Comment 3: “The principal’s monthly reports for August, 2009, November, 2009, and February, 2010 were not completed in a timely manner. Complete reporting packages that include all required school documents must be completed, approved and submitted to the District Office prior to the end of the following month.”</p>	<p>“This report will be finished and if necessary hand delivered before the end of the month to the ELC Finance Department.”</p>	<p>According to the Finance Department and our review, the majority of the Principal’s Monthly Reports for the current year were completed and submitted in a timely manner.</p>

<p>Audit Comment 4: “An annual sales report was not completed for the Hawk’s Nest bookstore. This report is to be completed and signed by both the principal and the store manager to evidence their review that the report is complete and accurate.”</p>	<p>“Hawk’s Nest will be shut down in December (teacher retiring). All reports will be handed in prior to that teacher’s last day in December. NJHS will take it over and will be trained in every aspect of this store’s procedures by the bookkeeper as well as former leader. All reports and procedures will be followed to the strictest account or the store will not be re-opened next Fall.”</p>	<p>We observed completed Inventory Cards and Sales Report. We learned that the Store was closed in December, 2010 due to the retirement of the Sponsor. The Store reopened in January, 2011 but was later closed again due to low sales.</p>
<p>Audit Comment 5: “A request for fundraising activity form was not completed for the flip flop day fund raising activity. A request for fund raising 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. In addition, a sales report was not completed for this event. A sales report is required for each sales activity conducted and must be signed by the principal.”</p>	<p>“All Fund raising activities will have a Fund Raiser process packet upon receipt of the request for the activity. This will include step by step of how to’s to be in compliance with board policy.”</p>	<p>Our review found that the Request for Fundraising Activity form and Sales Report were completed for several fundraising activities.</p>
<p>Audit Comment 6: “Intra-fund transfer number 1214 for \$2,000 was not accounted for with a transfer voucher or a transfer receipt. All intra-fund transfers must be documented with an approved transfer voucher or transfer receipt. In addition, intra-fund transfer number 1250 for \$135 was made from the Picture Commissions account to the Hawk’s Nest Bookstore account for the purchase of T-shirts for in-</p>	<p>“All transfers and adjustments will be kept numerically in a folder as they happen and checked sporadically throughout the year to verify their accuracy.”</p>	<p>Our review of seven (7) intra-fund transfer transactions totaling \$2,796.98 within the October, 2010 through February, 2011 time period found no instances of improper transfers or instances where the intra-fund transfer was not accounted for with an approved voucher.</p>

<p>school suspension students. School picture commissions should be used for expenditures benefiting the entire student body.”</p>		
<p>Audit Comment 7: “The monies collected form that corresponds with official receipt number 807409 dated February 1, 2010 for \$198 did not indicate the respective subsidiary receipt numbers. Official receipt numbers, subsidiary receipt numbers and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.”</p>	<p>“Emails were sent to teachers explaining the importance of filling out monies collected forms correctly. When a teacher signs out a receipt book, they will sign a form stating their responsibilities to be in compliance with state mandates while in charge of money.”</p>	<p>Our limited review found no instances where subsidiary receipt numbers were not disclosed on the Monies Collected Forms.</p>
<p>Audit Comment 8: “Official receipt number 807450 dated February 1, 2010 for \$400, official receipt number 807490 dated March 15, 2010 for \$40, and official receipt number 807621 dated May 11, 2010 for \$341.45 did not have any supporting documentation for a donation received. Supporting documentation, such as a remittance advice or a donation letter, should accompany all donations.”</p>	<p>“Emails were sent to teachers explaining the importance of getting donation letters to state what money is to be used for. When a teacher signs out a receipt book, they will sign a form stating their responsibilities to be in compliance with state mandates while in charge of money.”</p>	<p>Our limited review found supporting documentation, such as a remittance advice or a donation letter was maintained for donations.</p>
<p>Audit Comment 9: “Assignment and Accountability records were not completed properly. Not all the pages of the Assignment and Accountability records were signed by the preparer. Missing receipts did not include a written explanation. All Assignment and Accountability records should be signed by the person responsible for maintain the</p>	<p>“Each page will have a signature bar placed on it. Each instance of a sub-receipt being lost will have an explanation attached for it.”</p>	<p>Our review found Assignment & Accountability records were signed by the Bookkeeper. We also noted that there were no missing receipts at the time of our site visit.</p>

<p>records. Any missing receipts should have an explanation attached and include the Principal's signature."</p>		
		<p>Exception: During our review, we learned that subsidiary receipts had not been issued for the collection of monies related to catalog sales for the Band, Science & Chorus fundraisers. The receipts from these three fundraisers totaled more than \$11,000. The Internal Accounts Handbook, page 1-4, states that subsidiary receipts are to be issued for funds from all sources other than direct sales.</p>

AUDIT RESPONSE MATRIX

FISCAL PERIOD: FY11 Follow-up Audit FY10

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

Apopka Memorial Middle School – Darla D. Swain, Bookkeeper
Dr. Christopher Camacho
Dr. John Edwards

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>Exception: We reviewed the supporting documentation for ten (10) official receipts totaling \$5,904.66. Three of the 10 receipts sampled, totaling \$1,158.66, were delayed in deposit to the bookkeeper, with delays ranging from a day or two to more than 2 months.</p>	<ol style="list-style-type: none"> 1) A 2 part instruction sheet will be attached to each Fundraising Request Form stating the process & responsibility of the person in charge of said fundraiser. They will sign one for bookkeeper's files & keep the other for their reference. 2) Once fundraiser has been approved & a receipt book is issued – that receipt book will have another 2 part instruction sheet attached to it stating the process in which is to be completed on a daily basis. Again, they will sign one for bookkeeper's files & keep the other for their reference. 3) If they fail to follow procedures, Administration will issue a warning & then if necessary, relinquish their ability to do any further fundraising. 	<ol style="list-style-type: none"> 1) Bookkeeper has them sign agreement upon receipt of Fundraising Request 2) Bookkeeper has them sign agreement upon receipt of Receipt Book 3) Administration will handle subsequent actions of discipline directly with person responsible for fundraising event 	<p>New paperwork will be created & attached to all Fundraiser Requests/receipt books prior to Pre-Planning.</p> <p>A notification will be included in the teacher's guides issued during pre-planning.</p> <p>Bookkeeper will also give a short speech during pre-planning explaining new guidelines used to uphold OCPS requirements.</p>

<p>Exception: Our review found several instance(s) of delayed deposits to the bank. Eight of the 10 receipts sampled, totaling \$5,182.66, were delayed in deposit to the school safe and/or bank. We noted delays ranging from one day to more than a week. It appears that the Bookkeeper in certain instances went to the bank herself to make a deposit rather than depositing funds in the school safe.</p>	<p>Deposits will be completed & dropped into safe EVERYDAY following lunch duty, subsequent lunch break & finished prior to beginning any further bookkeeping processes.</p>	<p>Darla D. Swain, Bookkeeper</p>	<p>Immediately Documentation on Dunbar Book of daily drops into safe. If no deposit is necessary that day, a log will be kept by Bookkeeper of that exception.</p>
<p>Exception: During our review, we learned that subsidiary receipts had not been issued for the collection of monies related to catalog sales for the Band, Science & Chorus fundraisers. The receipts from these three fundraisers totaled more than \$11,000. The Internal Accounts Handbook, page 1-4, states that subsidiary receipts are to be issued for funds from all sources other than direct sales.</p>	<p>Upon receipt of catalog sales funds from students/parents, a sub-receipt for the total money received from students/parents will be issued to students/parents.</p>	<p>Person who requested & signed instructional document (as referred to in Exception #1) for fundraiser</p>	<p>A notification will be included in the teacher's guides issued during pre-planning. Bookkeeper will also give a short speech during pre-planning explaining new guidelines used to uphold OCPS requirements. Sub receipts should accompany Monies Collected Form totaling all monies received for said fundraiser.</p>

Catalina Elementary School

Three out of the thirteen (13) exceptions require additional attention.

June 30, 2010 Audit Comment	June 30, 2010 Management Response	Follow Up Findings
<p>Audit Comment 1: Donation with no specific purpose designate.</p>	<p>All donations must have a letter accompanying them stating purpose of donation.</p> <p>Action will be completed immediately; all donations will have a letter specifying purpose of donation.</p>	<p>We noted that donation letters were on file for the review period.</p>
<p>Audit Comment 2: Deposit slips were not manually numbered.</p>	<p>All deposit slips will be manually numbered in sequential order.</p> <p>Action will be completed immediately. Evidence will be seen on each deposit slip.</p>	<p>Exception: No deposit slips indicated official receipt numbers.</p>
<p>Audit Comment 3: Assignment and Accountability records were not signed by preparer.</p>	<p>Assignment and Accountability records not signed by preparer.</p> <p>Action will be completed immediately; evidenced by signature of prepare on each assignment/accountability records.</p>	<p>Assignment and Accountability records were signed by the Bookkeeper during the review period.</p>
<p>Audit Comment 4: Monies collected form that corresponds with official receipt # 378816, dated 10/14/2009, did not indicate the respective subsidiary receipts number.</p>	<p>All monies collected forms will have the correct subsidiary receipt number.</p> <p>Action will be completed immediately; evidence of all monies collected forms will have the correct subsidiary receipt number.</p>	<p>Immaterial one collection did not agree with the supporting documentation by one cent. Deposited amount must be the same as receipted amount.</p>
<p>Audit Comment 5: Official receipt number 378963 was issued after the validated bank deposit slip date.</p>	<p>All collections will be recorded in a timely manner.</p> <p>Action will be completed immediately; evidence will be seen on all collections.</p>	<p>Exception: One deposit was made to the bank prior to the date of the official receipts.</p>
<p>Audit Comment 6: School picture contract not signed by Principal.</p>	<p>All contracts will be signed by the administrator.</p> <p>Action will be completed immediately; evidence will be seen on all contracts.</p>	<p>Contracts were filed for audit review.</p>

<p>Audit Comment 7: Bank deposit with official receipt number 378986; dated March 9, 2010, not deposited with the bank until March 17, 2010.</p>	<p>All deposits will be deposited in the bank the same day or by the end of the week.</p> <p>Action will be completed immediately; OCPS has hired Dunbar company to make our deposits for all Orange County Public Schools. All deposits will be made on Tuesday and Thursday for Catalina Elementary.</p>	<p>Exception: Two collections were not deposited promptly with the Bookkeeper to deposit to the bank.</p>
<p>Audit Comment 8: Donation designated Shed winner was posted in Principal's discretionary account.</p>	<p>All necessary documentation will be submitted when donations are given to the principal specifying that it is too used at the principal's discretion.</p> <p>Action will be completed immediately; all donations will have a letter specifying purpose of donation.</p>	<p>We noted that donation letters were on file for the review period.</p>
<p>Audit Comment 9: Official receipt number 379005 did not include proper supporting documentation.</p>	<p>All supporting documentation will be accompanied with all official receipts.</p> <p>Action will be completed immediately; evidence of all supporting documentation will be accompanied with official receipts.</p>	<p>Supporting documentation for collections was filed in binders for review.</p>
<p>Audit Comment 10: Assignment and Accountability records not located.</p>	<p>All subsidiary receipts including Extended Day will be accounted for on an assignment and accountability record.</p> <p>Action will be completed immediately; evidence of all subsidiary receipts including extended day will be accounted for each assignment.</p>	<p>Assignment and Accountability Records were present during the review period.</p>
<p>Audit Comment 11: Check number 2030 to SAIA was not supported by a vendor invoice or receipt.</p>	<p>All checks will be supported by a vendor invoice and receipt.</p> <p>Action will be completed immediately; evidence will be supported with every vendor invoice and receipt.</p>	<p>A binder was prepared with disbursement information, such as requisitions and invoices to support disbursements.</p>
<p>Audit Comment 12: A purchase order register could not be located.</p>	<p>All purchase orders will be located in a binder with the school secretary for the school year.</p>	<p>Requisitions and invoices to support disbursements are filed in a binder.</p>

	Action will be completed immediately; evidence of all purchase orders will be maintained with the school secretary bookkeeper.	A purchase order register was not being used by the bookkeeper.
Audit Comment 13: Intrafund transfer number 323 was not accounted for with a transfer voucher or transfer receipt.	All transfers will be accounted for with a voucher or a transfer receipt. Action will be completed immediately; evidence of all transfers will have an approved transfer voucher or transfer receipt.	No transfers have been executed during the review period.

AUDIT RESPONSE MATRIX

FISCAL PERIOD 2009-2010

DEPARTMENT/SCHOOL
ADMINISTRATOR/PRINCIPAL
 Area Supervisor/ Assoc
 Supervisor.

Catalina Elementary

Sharon Jenkins

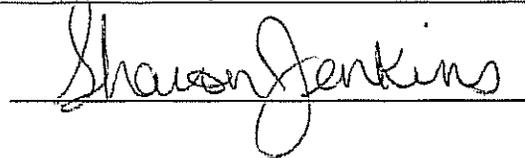
Dr. Cathy Pope



Exception Noted What Is? What ought to be?	Management Response What needs to be done?	Responsible Person Who needs to do it?	Outcome Timeline When will action be completed? What evidence of completion?
Audit Comment 2: Deposit slips were not manually numbered	All deposit slips will be manually numbered in sequential order. Action will be completed immediately. Evidence will be seen on each deposit slip.	Secretary/Bookkeeper	All deposits will be manually numbered effective immediately. Evidence will be seen on each deposit.
Audit Comment 5: Official receipt number 378963 was issued after the validated bank deposit slip date.	All collections will be recorded in a timely manner Action will be completed immediately; evidence will be seen on all collections.	Secretary/Bookkeeper	Action all deposits will be dated the day money is received. Evidence will be seen on all collections.
Audit Comment 7: Bank deposit with official receipt number 378986; dated March 9, 2010, not deposited with the bank until March 17, 2010	All deposits will be deposited in the bank the same day or by the end of the week. Action will be completed immediately; OCPS has hired Dunbar company to make our deposits for all Orange County Public Schools. All deposits will be made on Tuesday and Thursday for Catalina Elementary	Secretary/Bookkeeper	Action deposits will be made to the Bank (safe) daily. Evidence will be seen on all deposits.

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Sharon Jenkins, Principal



Chickasaw Elementary School

Nine (9) of the ten (10) exceptions indicated improvement.

Three (3) additional exceptions were noted.

June 30, 2010 Audit Comment	June 30, 2010 Management Response	Follow Up Findings
<p>Audit Comment 1: “The Principal’s Monthly Reports for November, 2009 and January, 2010 were not completed in a timely manner. Complete reporting packages that include all required school documents must be completed approved and submitted to the District office prior to the end of the following month.”</p>	<p>“Action to be completed – All Principal’s Monthly Reports will be completed before the 20th of the month.”</p>	<p>According to the Finance Department, the Principal’s Monthly Reports for October, 2010 through February, 2011 were completed and submitted in a timely manner.</p>
<p>Audit Comment 2: “Official receipt number 88591, dated 6/30/10 for \$82.00 did not include proper supporting documentation. Supporting documentation, such as a remittance advice, a detailed monies collected form or a subsidiary receipt, should accompany all official receipts”</p>	<p>“Action to be completed – Proper documentation will be kept for all monies collected.”</p>	<p>We reviewed the supporting documentation for eleven (11) official receipts totaling \$6,087.31 within the October, 2010 through February, 2011 time period. Our limited review found official receipts were adequately supported with documentation such as monies collected forms and/or subsidiary receipts.</p>
<p>Audit Comment 3: “Official receipt number 88403 dated January 11, 2010, for \$373.70 did not have any supporting documentation for a donation received. Supporting documentation, such as a remittance advice or donation letter, should accompany all donations.”</p>	<p>“Action to be completed. Proper documentation will be kept for all donations received.”</p>	<p>Our limited review found donations were supported by donation letters.</p>
<p>Audit Comment 4: “The bank deposit that corresponds with official receipt number 88571 dated May 13, 2010, for \$280.00 was not deposited with the bank until May 14, 2010. School Board policy requires that all receipts over \$200.00 be deposited in the bank the same day they are collected and receipts under \$200.00 must be deposited by the end of the week.”</p>	<p>“Action completed – All funds are deposited daily in the school safe deposit box.”</p>	<p>Our limited review found no instances of bank deposit delays.</p>

<p>Audit Comment 5: “Assignment and Accountability records were not completed properly. Subsidiary receipts noted as being missing on the assignment and accountability records did not have written explanations attached with the Principal’s approval. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached that includes the Principal’s signature ”</p>	<p>“Action to be completed – Sub-receipt logs will be kept and completed accordingly and the Principal will sign it as well.”</p>	<p>Exception: Although Assignment and Accountability records were completed, we learned that an Assignment and Accountability record was not completed for all subsidiary receipts on campus. The Internal Accounts Handbook states that each school year, an inventory of all unused receipts must be taken by the school bookkeeper and noted on the Assignment & Accountability record.</p>
<p>Audit Comment 6: “A purchase order register could not be located. School Board policy requires that a purchase order register be maintained to record all approved purchases. This will facilitate an accurate report of accounts payable.”</p>	<p>“Action to be completed – Purchase order and requisition log completed.”</p>	<p>Our review found that a Purchase Order Register is being maintained for approved purchases.</p>
<p>Audit Comment 7: “Subsidiary receipt numbers 2081681 to 2081692 and 2084661 to 2084667 did not include dates. All subsidiary receipts that support official receipts are required to be completed in their entirety.”</p>	<p>“Action completed – All receipts will be dated accordingly.”</p>	<p>Our limited review found no instances of undated subsidiary receipts.</p>
<p>Audit Comment 8: “The Requisition and purchase order form for check number 3900 for \$999 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.”</p>	<p>“Action to be completed – All requisitions will be approved by the Principal prior to purchase.”</p>	<p>Our review of ten (10) disbursement transactions totaling \$3,132.31 within the October, 2010 through February, 2011 time period found no instances where the requisition was completed after the goods or services were purchased.</p>
<p>Audit Comment 9: “Sales tax was paid on tax-exempt purchases. Schools are exempt from paying sales tax on items not held for resale.”</p>	<p>“Action completed – no sales tax will be paid. School is tax exempt.”</p>	<p>Our limited review found no instances where sales tax was paid on tax exempt purchases.</p>

<p>Audit Comment 10: “Lost textbook monies were not forwarded to the District Office as of June 30, 2010. Any balance in the Lost Textbooks Account must be sent to the District Office at the end of the school year for schools with textbooks purchased by the District.”</p>	<p>“Action completed – All monies for lost textbooks will be forwarded to OCPS.”</p>	<p>The Lost Textbooks account disclosed a balance of \$226.08 on February 28, 2011. The school indicated that they will send the funds to the district on June 30, 2011.</p>
		<p>Exception: The Picture Commission received during the period totaled \$1,858.39. The Internal Accounts Handbook states that if the school is to receive a percentage of the proceeds, then copies of package orders will be retained for accountability purposes and a reconciliation of the orders must be performed by the school to determine to correct commission. The school did not maintain adequate documentation or prepare a reconciliation of orders to determine if the correct amount of commission was received.</p>
		<p>Exception: The Public Relations account balance totaled \$501.67. The Internal Accounts Handbook states that the annual allocation for Elementary Schools is \$250.</p>
		<p>Exception: The school has outstanding checks totaling \$12,534.67 with dates ranging from April 23, 2002 through May 18, 2010. We confirmed with School Age Child Care Services that one of the outstanding checks, in the amount of \$10,310, was for Extended Day tuition that has never been received by the district office central cashier. After voiding the old outstanding checks, we recommend that the school re-issue a check to the district office for these Extended Day tuition payments.</p>

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2010-2011

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

Chickasaw Elementary
Mrs. Margarita Vega
Dr. Maria Vazquez <i>[Signature]</i>

RECEIVED

JUN 1 2011

EAST LEARNING COMMUNITY

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>Exception: Although Assignment and Accountability records were completed, we learned that an Assignment and Accountability record was not completed for all subsidiary receipts on campus.</p> <p>The Internal Accounts Handbook states that each school year, an inventory of all unused receipts must be taken by the school bookkeeper and noted on the Assignment & Accountability record.</p> <p>Exception: The Picture Commission received during the period totaled \$1,858.39. The Internal Accounts Handbook states that if the school is to receive a percentage of the proceeds, then copies of package orders will be retained for accountability purposes and a reconciliation of the orders must be performed by the school to determine to correct commission. The school did not maintain adequate documentation or prepare a reconciliation of orders to determine if the correct amount of commission was received.</p>	<p>An inventory of all sub receipts needs to be completed.</p> <p>The picture company Lifetouch will be contacted to acquire the necessary evidence to determine if the correct commission was remitted to the school.</p>	<p>Vivian Al Khub</p> <p>Vivian Al Khub</p> <p>RECEIVED</p> <p>JUN 07 2011</p>	<p>An inventory of sub receipts has been completed noting the receipts that were on hand for the school year 2010-2011, the issued and used receipts and receipts that are missing including an explanation for the missing ones.</p> <p>Lifetouch emailed us a summary of the picture sales and for next year the school we will keep the envelope that teachers complete as a supporting document to reconcile if the correct commission was paid.</p>

Exception:

The Public Relations account balance totaled 501.67. The Internal Accounts Handbook states that the annual allocation for Elementary Schools is \$250.

Exception:

The school has outstanding checks totaling \$12,534.67 with dates ranging from April 23, 2002 through May 18, 2010. We confirmed with School Age Child Care Services that one of the outstanding checks, in the amount of \$10,310, was for Extended Day tuition that has never been received by the district office central cashier. After voiding the old outstanding checks, we recommend that the school re-issue a check to the district office for these Extended Day tuition payments.

Funds were transferred as soon as we learned that the account was over the limit allowed.

We will try to complete an internal audit of the checks and bank statements that are in the school to verify that those checks were actually, issued for the amount stated, second cleared by the bank and third locate documents that will support our decision on either voiding or clearing in the system.

Vivian Al Khub

Vivian Al Khub

The action was completed on March 17, 2011 with a Transfer Authorization Voucher, batch # 515 for the amount of \$ 251.67.

We were able to go through the internal accounts records for the school years 08-09 and 09-10 and found supporting documents to void or cleared some of the checks that were outstanding, including the check for \$10310.00 which was manually voided and the funds will be remitted with this month's Extended Day funds to the district central cashier office.

Conway Elementary School

Five (5) of the twelve (12) exceptions indicated improvement

June 30, 2010 Audit Comment	June 30, 2010 Management Response	Follow Up Findings
<p>Audit Comment 1: The principal's monthly reports for August and November 2009 were not completed in a timely manner.</p>	<p>Reports should be turned in by the 20th of each month.</p>	<p>Our review found all Principal's Monthly Reports completed in a timely manner.</p>
<p>Audit Comment 2: There was no financial summary prepared for the school picture contract. A reconciliation of the total packages ordered must be performed in order to determine if the correct amount of commission is received from the vendor.</p>	<p>A financial summary will be prepared for the school pictures.</p>	<p>Exception: There was no financial summary prepared for the school pictures sales activity.</p>
<p>Audit Comment 3 & 6: A \$5 receipt posted to the Principal's Discretionary account did not have supporting documentation. Also, a donation designated for an anti-bullying account was posted to the Principal's Discretionary account. A donation received of \$1000 lacked supporting documentation.</p>	<p>Donation letters or PIE agreements will be kept on file at the school.</p>	<p>Exception: Two donations posted to the Principal's Discretionary account lacked the proper documentation to support posting the funds to that account.</p>
<p>Audit Comment 4: Several purchases lacked either a purchase order or supporting documentation.</p>	<p>Correct documentation will be kept on file for each transaction.</p>	<p>Exception: Our review found one disbursement that lacked supporting documentation.</p>
<p>Audit Comment 5: The fund balance as of June 30, 2010 appears to be excessive.</p>	<p>Balance will be looked at in regards to the county rule.</p>	<p>Exception: The fund balance has increased since June 30, 2010. Internal accounts funds are expected to be spend to benefit the students that generated the funds.</p>
<p>Audit Comment 6:</p>		<p>See comment #3.</p>
<p>Audit Comment 7: Monies collected from outside the school office are not being turned into the school bookkeeper by the following day.</p>	<p>Staff members will turn in monies in a timely manner.</p>	<p>Exception: Our review found no indication that monies collected by the staff were not being deposited with the bookkeeper in a timely manner.</p>

		<p>However, our review of cash collections did show that funds could not be traced from the point of collection to deposit in the bank. The bookkeeper posts these entries to the books at the end of the month. Sound business practices require prompt posting of transactions to the books of record. Without promptly posting entries to the books, it is impossible to generate the "Deposit Report" from the Manatee accounting system that allows for the tracking of official receipts to a deposit.</p>
<p>Audit Comment 8: The subsidiary receipts corresponding with official receipt number 845821 could not be located.</p>	<p>Supporting documentation will be kept on hand.</p>	<p>We found no instance in which subsidiary receipts were missing.</p>
<p>Audit Comment 9: Request for fundraising forms were not completed for any fundraising activity. In addition, a sales report was not completed for several fundraisers.</p>	<p>Fundraising forms will be kept on file.</p>	<p>Exception: The one sale activity reviewed did have a completed "Request for Fund Raising Activity" form, but the sales report was not available for review.</p>
<p>Audit Comment 10: The Principal's monthly reports for February, April, and May, 2010 could not be located.</p>	<p>Monthly reports will be kept on file.</p>	<p>All Principal's Monthly Reports to date were on hand for review.</p>
<p>Audit Comment 11: The First Grade account had a deficit balance (\$882.00) on June 30, 2010.</p>	<p>No accounts will have a deficit balance.</p>	<p>Exception: The First Grade account was no longer in deficit at the time of this review, but it appears that last year's deficit balance has been eliminated through collections from this year's First Grade class.</p>
<p>Audit Comment 12: Several voided and cancelled checks were not accounted for.</p>	<p>Voided checks will be kept on file.</p>	<p>All voided and cancelled checks were accounted for.</p>

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2010-2011

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

Conway Elementary
Karen Babb <i>Karen Babb</i>
Dr. James Lawson <i>James Lawson</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>Audit Comment 2: There was no financial summary prepared for the school picture contract. A reconciliation of the total packages ordered must be performed in order to determine if the correct amount of commission is received from the vendor.</p>	<p>A financial summary will be prepared for the school pictures.</p> <p>Exception: There was no financial summary prepared for the school pictures sales activity.</p>	<p>Bookkeeper</p>	<p>A financial summary will be prepared by the end of the 10-11 school year with help from internal accounts downtown to figure out how to handle credit card purchases. If this information is unavailable from the district we will prepare a financial summary with the information we have without including the credit card purchases.</p>
<p>Audit Comment 3 & 6: A \$5 receipt posted to the Principal's Discretionary account did not have supporting documentation. Also, a donation designated for an anti-bullying account was posted to the Principal's Discretionary account. A donation received of \$1000 lacked supporting documentation.</p>	<p>Donation letters or PIE agreements will be kept on file at the school.</p> <p>Exception: Two donations posted to the Principal's Discretionary account lacked the proper documentation to support posting the funds to that account.</p>	<p>Bookkeeper and PIE Coordinator</p>	<p>PIE Agreements will have the necessary information on them by the end of the 10-11 school year. All donations will have supporting documentation or the donations will not be accepted.</p>

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<p>Audit Comment 4: Several purchases lacked either a purchase order or supporting documentation.</p>	<p>Correct documentation will be kept on file for each transaction.</p> <p>Exception: Our review found one disbursement that lacked supporting documentation.</p>	<p>Bookkeeper, Principal</p>	<p>All purchases will have supporting documentation. New procedures are in place to prevent this.</p>
<p>Audit Comment 5: The fund balance as of June 30, 2010 appears to be excessive.</p>	<p>Balance will be looked at in regards to the county rule.</p> <p>Exception: The fund balance has increased since June 30, 2010. Internal accounts funds are expected to be spend to benefit the students that generated the funds.</p>	<p>Bookkeeper and Principal</p>	<p>Items will be purchased by June 30, 2011 to decrease the fund balance.</p>
<p>Audit Comment 7: Monies collected from outside the school office are not being turned into the school bookkeeper by the following day.</p>	<p>Staff members will turn in monies in a timely manner.</p> <p>Exception: Our review found no indication that monies collected by the staff were not being deposited with the bookkeeper in a timely manner.</p> <p>However, our review of cash collections did show that funds could</p>	<p>Bookkeeper, Principal</p>	<p>Bookkeeper will do prompt posting of entries. Principal will monitor.</p>

<p>Audit Comment 9: Request for fundraising forms were not completed for any fundraising activity. In addition, a sales report was not completed for several fundraisers.</p> <p>Audit Comment 11: The First Grade account had a deficit balance (\$882.00) on June 30, 2010.</p>	<p>not be traced from the point of collection to deposit in the bank. The bookkeeper posts these entries to the books at the end of the month. Sound business practices require prompt posting of transactions to the books of record. Without promptly posting entries to the books, it is impossible to generate the "Deposit Report" from the Manatee accounting system that allows for the tracking of official receipts to a deposit.</p> <p>Fundraising forms will be kept on file.</p> <p>Exception: The one sale activity reviewed did have a completed "Request for Fund Raising Activity" form, but the sales report was not available for review.</p> <p>No accounts will have a deficit balance.</p> <p>Exception: The First Grade account was no longer in deficit at the time of this review, but it appears that last year's deficit balance has been eliminated through collections from this year's First Grade class.</p>	<p>Bookkeeper, Principal and fundraising staff members.</p> <p>Bookkeeper</p>	<p>Staff members will turn in fundraiser activity reports and sales reports at the end of each fundraiser to the bookkeeper.</p> <p>Bookkeeper will try to figure out why account has a deficit balance and will try to correct before June 30, 2011.</p>
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East River High School

Six (6) of the Nine (9) exceptions indicated improvement

Three (3) additional exceptions were noted

June 30, 2010 Audit Comment	June 30, 2010 Management Response	Follow Up Findings
<p>Audit Comment 1: “There was no ticket inventory report for admission event tickets. All tickets must be accounted for on a ticket inventory report.”</p>	<p>“Will be put into action and report will be available for the next audit.”</p>	<p>Our limited review found that Ticket Inventory Records were maintained for Athletic admission events.</p>
<p>Audit Comment 2: “Funds of 720 were transferred in to the Principal’s Discretionary account from the SGA account. In addition, funds of \$608 were transferred in to the Principal’s Discretionary account from the Football 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>“Will be put into action and only such funds will be put into account.”</p>	<p>Our review of the Principal’s Discretionary account found no instances of improper transfer activity.</p>
<p>Audit Comment 3: “Intra-fund transfer number 111 for \$1,079 was not signed by the sponsor/bookkeeper. All intra-fund transfers must be approved in advance by the Principal and signed by the sponsor or bookkeeper.”</p>	<p>“Will be put into action and will be double checked by the bookkeeper.”</p>	<p>Our review of ten (10) intra-fund transfer transactions totaling \$11,287.53 occurring in the September, 2010 through February, 2011 time period found no instances where the intra-fund transfer voucher was not approved or signed.</p>
<p>Audit Comment 4: “Official receipt number 1001628, dated 4/16/10 for \$1,317.00 did not have any supporting documentation for a donation received. Supporting documentation, such as a remittance advice or donation letter should accompany all donations.”</p>	<p>“Will be put into action and will always get a donation letter.”</p>	<p>Our review of the supporting documentation for ten (10) official receipts totaling \$17,892.77 found no instances where supporting documentation was not available.</p> <p>Exception: We did however note the following discrepancies:</p> <p>Six of the ten receipts sampled totaling \$9,525.77 were delayed in deposit to the bookkeeper, with delays ranging from a day or two to over a week.</p> <p>Two of the ten receipts sampled</p>

		disclosed improper receipting or audit trail deficiencies. (The individual that issued the subsidiary receipts was not the individual noted on the official receipt).
<p>Audit Comment 5: “Ticket sales reports were not completed for the drama, powder puff, or homecoming dance admission events. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.”</p>	<p>“Will be put into action and inform everyone doing a ticket event.”</p>	<p>Exception: Our review found discrepancies related to Admission events as described below.</p> <p>Athletic Events Ticket Sales Reports were not completed in accordance with establish procedures, Specific problems noted include: The color of the ticket was not identified on the reports Math calculation errors Monies were not forwarded to the Bookkeeper in a timely manner – we noted delays ranging from a day or two to more than two weeks.</p> <p>Special Events Tickets for Baseball Dinner were not pre-priced.</p> <p>Ticket Inventory Record & Ticket Sales Report were not completed for the Homecoming and Senior Tailgate events as well as the Dracula Drama Production.</p>
<p>Audit Comment 6: “A year-end inventory was not completed for the lock rentals. An inventory should be conducted for all lock rentals on-hand at the end of the year.”</p>	<p>“Will be put into action and completed for the audit.”</p>	<p>We were unable to determine compliance since the school indicated in their response that an inventory of locks will be conducted at the end of the school year.</p>
<p>Audit Comment 7: “Sales tax on the cost of items held for resale was not collected and remitted to the Department of Revenue. Sales tax is computed on gross taxable sales and should be remitted to the Florida Department of Revenue quarterly.”</p>	<p>“Will be put into action and sales tax on resale will be collected or paid to vendor.”</p>	<p>Exception: Our review found that Sales Tax was not remitted to the Department of Revenue for Concession sales. The Internal Accounts Handbook states that sales tax is computed on gross taxable sales, and remitted to the Florida Department of Revenue.</p>

<p>Audit Comment 8: “Assignment and Accountability records were not signed by the preparer. All Assignment and Accountability records should be signed by the person responsible for maintaining the records.”</p>	<p>“Will be put into action and all Assignment and Accountability records will be signed and ready for audit.”</p>	<p>Exception: Although Assignment and Accountability records were completed, we learned that an Assignment and Accountability record was not completed for all subsidiary receipts on campus. The Internal Accounts Handbook states that each school year, an inventory of all unused receipts must be taken by the school bookkeeper and noted on the Assignment & Accountability record.</p>
<p>Audit Comment 9: “A donation with no specific purpose designated by the donor that corresponds with official receipt number 1001760 for \$1,000 was posted to the Principal’s Discretionary account. The only receipts to be recorded in the Principal’s Discretionary account are those donations that specifically state that they are to be used at the Principal’s discretion.”</p>	<p>“Will be put into action and donation letters for the Principal’s Discretionary account will be attached to deposits.”</p>	<p>Our review of the Principal’s Discretionary account found no instances where receipts were not supported by a letter.</p> <p>Exception: Our review found that the Principal’s Discretionary account was designated as a beneficiary for revenue sharing from advertising at sporting events. The written agreement was executed by the previous Athletic Director and was not signed by the Principal.</p>
		<p>Exception: A review of the Student Government Pep Rally disclosed the following: Selling tickets for a pep rally during school hours was in conflict with School Board Policy in effect at the time A Ticket Inventory Report was not completed Math calculation errors were noted on the Ticket Sales Report Although the school stated that refunds were given to students who paid to attend the pep rally, no supporting documentation was available to substantiate the refunds</p>

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AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2010-2011

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

East River High School
Eric E Lundman
Maria Vazquez

RECEIVED
AUG 9 2011

Exception Noted What is? What should be?	Management Response What needs to be done?	Responsible Person Who needs to do it?	Outcome When will the action be completed? What is the evidence of completion?
#4 – Deposits were not turned into the bookkeeper in a timely manner. The person issued the sub-receipts was not the person turning in the money	Replaced Bookkeeper Update the Faculty Handbook to include proper procedure and after hour turn in. Will be address to the faculty, coachers, & club sponsors during pre-planning.	Internal Bookkeeper Club Sponsors & Coaches	Replaced Bookkeeper Update the Faculty Handbook to include proper procedure and after hour turn in. Will be address to the faculty, coachers, & club sponsors during pre-planning.
#5 – Discrepancies related to admission events. Ticket sales reports did not have information needed. Ticket sales report was no done for several days.	Updated policies in Athletic handbook and address proper procedures with Athletic Director. The Athletic Director will train coaches & club sponsors during pre-planning.	Athletic Director	Updated policies in Athletic handbook and address proper procedures with Athletic Director. The Athletic Director will train coaches & club sponsors during pre-planning.
#7 – "Sales tax on the cost of items held for re-sale was not collected and remitted to the Department of Revenue. Sales tax is computed on a gross	Replaced Bookkeeper Reviewed policy with bookkeeper and sales tax will be collected and will be submitted quarterly.	Internal Bookkeeper	Replaced Bookkeeper Reviewed policy with bookkeeper and sales tax will be collected and will be submitted quarterly.

<p>taxable sales and should be remitted to the Florida Department of Revenue quarterly”</p> <p>#8 – Assignment and accountability records were not maintained for all sub-receipt books on campus.</p> <p>#9 – A donation to the principal’s discretionary fund had documentation, but a contract was not signed.</p> <p>#10 – Selling tickets for a pep-rally during school hours is not permitted. No documentation for refunds.</p>	<p>Replaced Bookkeeper All accountability records will remain up-to-date.</p> <p>All contract will be signed and maintained by the internal bookkeeper.</p> <p>Pep-rally will be free events if held during school hours (per OCPS policy). All refunds to students will be documented by the internal bookkeeper.</p>	<p>Internal Bookkeeper</p> <p>Principal Internal Bookkeeper</p> <p>Principal Internal Bookkeeper</p>	<p>Replaced Bookkeeper All accountability records will remain up-to-date.</p> <p>All contract will be signed and maintained by the internal bookkeeper.</p> <p>Pep-rally will be free events if held during school hours (per OCPS policy). All refunds to students will be documented by the internal bookkeeper.</p>
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Frangus Elementary School

Fourteen (14) of seventeen (17) exceptions indicated improvement.

June 30, 2010 Audit Comment	June 30, 2010 Management Response	Follow Up Findings
<p>Audit Comment 1: The assignment and accountability record was not signed by the preparer. This should be signed at year end.</p>	<p>Inventory should be taken at the beginning and the end of the fiscal year. The report should be signed off year end, by the preparer</p> <p>This will be completed year end. The signed and dated inventory record will be proof.</p>	<p>Exception: The assignment and accountability record was still not properly completed at the time of our review.</p> <p>The inventory record will be completed at year end.</p>
<p>Audit Comment 2: Completed activity forms and sales report were not on file for the Cake fundraiser. These forms should be on file and signed by the Principal.</p>	<p>When a fundraiser takes place the signed proper forms will be filed in the bookkeeper's office and accessible.</p> <p>This will be completed every time a fundraiser takes place. The signed documents will be proof.</p>	<p>Forms were on file and signed by the Principal for our review period.</p> <p>Sales reports will be completed at the ended of the fundraiser event.</p>
<p>Audit Comment 3: Lost textbook monies were not forwarded to the District Office at year end. All money in this account should be sent to the district as of June 30.</p>	<p>All money for lost textbooks should be sent to the district Office at year end.</p> <p>This will be completed at year end and proof will be a zero account balance.</p>	<p>Exception: Lost textbook monies were not forwarded to the district. No funds were collected for lost textbooks during the current period.</p>
<p>Audit Comment 4: The Principal's monthly reports for August, 2009 and June, 2010 were not completed in timely manner. This report needs to be completed and sent to the District office prior to the end of the following month.</p>	<p>This report will be completed and sent by the twentieth of the following month.</p> <p>This will be done when the bank statement is received and sent to the District Office by the</p>	<p>Reports were submitted before the twentieth of the following month during our review period.</p>

	<p>twentieth. The District Office will contact us if we are not in compliance.</p>	
<p>Audit Comment 5: Multiple checks were only signed by the Principal. All checks require two signatures regardless of the amount.</p>	<p>The bookkeeper and the Principal signatures will be on all issued checks.</p> <p>This will be done when all checks are issued. We will verify at month end when we receive copies of all cleared checks.</p>	<p>A review of copies of cancelled checks indicated that the both Principal and bookkeeper signed checks during our review period.</p>
<p>Audit Comment 6: The requisition and purchase order forms for check number 6238 for \$1,079.00, were completed after the goods or services were purchased. These forms must be completed by the requestor and approved by the Principal prior to the purchase.</p>	<p>All requisitions and Purchase Orders will be approved by the Principal prior to any purchases being made, to ensure the availability of funds.</p> <p>These forms will be prepared by the requestor, reviewed by the bookkeeper and approved by the Principal prior to any purchases being made. Dual control by the bookkeeper and the Principal ensures this is being done.</p>	<p>Requisitions were prepared prior to issuing checks during our review period.</p>
<p>Audit Comment 7: There was no supporting documentation on file for check number 6202 for \$472.50. Vendor invoices should be on file for all checks issued.</p>	<p>All issued checks will be filed with a copy of the vendor invoice attached.</p> <p>Copies of checks issued are on file with an attached copy of the vendor's invoice in the</p>	<p>We noted that invoices and requisitions were attached together with check stubs.</p>

	bookkeeper's office, for all issued checks.	
<p>Audit Comment 8: The requisition and purchase order form, for check #6355 for \$175.60, was not signed by the Principal. All requisitions and purchase orders must be signed by the Principal for approval.</p>	<p>All requisitions and purchase orders will be reviewed by the bookkeeper, and then submitted to the Principal for approval prior to purchases being made.</p> <p>This will be done on a regular basis and dual control will ensure it is being done.</p>	<p>The Principal approved requisitions prior to purchases being made during our review period.</p>
<p>Audit Comment 9: Check number 6206, for \$15,045.00, was not supported by a requisition and purchase order form. A requisition and purchase order form must be completed and approved by the Principal prior to all purchases.</p>	<p>Requisition and purchase order forms will be filled out and approved by the Principal prior to any purchases being made.</p> <p>This will be done on a regular basis and dual control will ensure it is being done.</p>	<p>The Principal approved requisitions prior to purchases being made during our review period.</p>
<p>Audit Comment 10: The Year Book contract could not be located. All contracts are required to be completed and approved by the Principal prior to inception and should be retained in the internal account records for auditing purposes.</p>	<p>All copies of signed contracts for school activities will be kept on file in the bookkeeper's office. The originals will be kept by the activity advisor.</p> <p>This will be done for every school activity and dual control will ensure it is being done.</p>	<p>The contract and financial summary were received for the Book Fair.</p>

<p>Audit Comment 11: There was no financial summary prepared for the school picture contract. A calculation of the commission amount earned must be performed in order to determine if the correct amount of commission is being received from the vendor.</p>	<p>Commission checks will be filed with back up documentation and verified to contract as they come in.</p> <p>This will be done whenever commission checks are received. Backup documentation will be attached to the check copy as proof.</p>	<p>The agreement and financial summary for School Portraits were on file for audit, however no calculation of the commission amount earned was performed.</p>
<p>Audit Comment 12: The school picture commissions were deposited into the Principal's discretion 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>A picture commission has been set up in General accounts, titled Lifetouch-Picture Commission.</p> <p>As commission checks are received, they will be deposited into this account. The official receipt as well as the amount ledger will be proof it is being done.</p>	<p>We noted that a separate account was established for Picture commissions.</p>
<p>Audit Comment 13: The monies collected form that corresponds with official receipt #474415, dated December 10, 2009 for \$36.00 did not indicate the respective subsidiary receipt numbers. In addition, the monies collected form that corresponds with official receipt #474495, dated February 18, 2010, for \$100 was not dated by the bookkeeper and did not indicate the official receipt number. Official receipt numbers, subsidiary receipt numbers and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.</p>	<p>Procedures for monies collected have been established and distributed to the entire staff.</p> <p>All monies collected forms will be signed by the bookkeeper to ensure compliance on an ongoing basis.</p>	<p>We noted documentation for monies collected such as subsidiary receipts and monies collected forms along with lists of deposit official receipts.</p>

<p>Audit Comment 14: Extended day tuition balance report for September was not forwarded to the District office until October 15, 2010, in addition extended day tuition and tuition balance report for March was not forwarded to the distract office until April 21, 2010. All tuition must be sent to the district Office by the 10th of the following month.</p>	<p>Extended Day is no longer, it is outsourced to ASP, Inc.</p>	<p>N/A</p>
<p>Audit Comment 15: Monies collected from outside the main office are not being turned in to the school bookkeeper by the following day. Collection that correspond with official receipt number 474705 were collected by the students on May 4, 2010, but were not deposited with the bookkeeper until May 7, 2010. In addition, collections that correspond with official receipt number 474495 were collected by the students on February 16, 2010, but were not deposited with the bookkeeper until February 18, 2010. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.</p>	<p>Procedures for monies collected have been established and distributed to the entire staff.</p> <p>All monies collected forms will be signed by the bookkeeper to ensure compliance on an ongoing basis.</p>	<p>We noted no exceptions during our review.</p>
<p>Audit Comment 16: Subsidiary receipt numbers were not listed on the November 20, 2009 weekly deposit summary for extended day program. Subsidiary receipt numbers should be listed on the weekly deposit records to provide an accurate audit trail.</p>	<p>Extended Day is no longer, it is outsourced to ASP, Inc.</p>	<p>N/A</p>
<p>Audit Comment 17: Deposits slips were not numbered. School Board policy requires that all deposit slips be manually numbered in sequential order as they are utilized.</p>	<p>All deposit slips issued in fiscal year ending 2011, have been and will continue to be numbered sequentially. The number is written on the deposit slip, the monies collected form and the corresponding subsidiary receipts.</p>	<p>Exception: Deposit slips did not include official receipts series for deposited funds as procedures require.</p>

AUDIT RESPONSE MATRIX

FISCAL PERIOD: June 30, 2010

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

Frangus Elementary School
Lisa A. Recca <i>Lisa A. Recca</i>
Shirley Cowans <i>Shirley Cowans</i>

Exception Noted What is? What should be?	Management Response What needs to be done?	Responsible Person Who needs to do it?	Outcome Timeline When will the action be completed? What is the evidence of completion?
<p>1. The assignment and accountability record was not signed by the preparer. This should be signed at year end.</p>	<p>Inventory should be taken at the beginning and the end of the fiscal year. The report should be signed off at year end, by the preparer. This will be completed at year end. The signed and dated inventory record will be proof that this is being done.</p>	<p>The bookkeeper should keep an inventory on hand record. Signed and dated every time inventory is taken.</p>	<p>This will be performed at the end of the fiscal year.</p>
<p>2. Lost textbook monies were not forwarded to the District Office at year end. All money in this account should be sent to the district as of June 30.</p>	<p>All money for lost textbooks should be sent to the district office at year end. This account will be reviewed at Year end and all money will be sent to the district office.</p>	<p>The Bookkeeper will review the account at year end and send all money to the district office.</p>	<p>All money in the lost textbook account, from prior years, was sent to the District Office on 5/10/11.</p>
<p>3. Deposit slips did not include official receipt series for deposited funds as procedures require.</p>	<p>All deposit slips written from this point on will include official receipt numbers, as policy states.</p>	<p>The Bookkeeper will do this on an ongoing basis every time a deposit slip is prepared.</p>	<p>From this point on, deposit slips include the Official Receipt numbers that make up the monies deposited.</p>

Keene's Crossing Elementary School

Eleven (11) of the fifteen (15) exceptions indicated improvement.

June 30, 2010 Audit Comment	June 30, 2010 Management Response	Follow Up Findings
<p>Audit Comment 1: Principal's Monthly Reports were not always signed and dated by the Principal.</p>	<p>Principal will sign and date each Principal's Monthly Report.</p>	<p>All monthly report copies on hand at the school have been signed by the principal.</p>
<p>Audit Comment 2: The Principal's Monthly Report for December, 2009, could not be located.</p>	<p>Principal's Monthly Reports will be kept in the accounting records and retained for audit.</p>	<p>All principal's monthly reports are on hand at the school.</p>
<p>Audit Comment 3: Purchasing Card (P-Card) documentation for November and December, 2009, could not be located.</p>	<p>All P-Card statements will be retained for audit.</p>	<p>All P-Card statements are on hand at the school.</p>
<p>Audit Comment 4: A purchase authorization log was not completed for a purchase made August 25, 2009, with a P-Card.</p>	<p>A completed P-Card purchasing log will be maintained for every P-Card purchase.</p>	<p>Exception: All "Record of Charge Card Use" forms appear to be on hand. None of the P-Card bank statements had been signed by either the cardholder or the principal as required by Management Directive A-13, Purchasing Card Oversight and Use.</p>
<p>Audit Comment 5: Sales reports are not being completed for any fundraisers.</p>	<p>A sales report will be prepared for each fundraiser and signed by the principal.</p>	<p>A book fair was the only fundraiser conducted at the school to this point; not requiring a "Request for Fundraiser" form.</p>
<p>Audit Comment 6: Subsidiary receipts Assignment & Accountability "A&A" Records were not signed by the preparer.</p>	<p>All "A&A" Records will be signed by the preparer.</p>	<p>All subsidiary receipt "A&A Records" are currently in process and will be signed at yearend.</p>
<p>Audit Comment 7: An Intra-Fund transfer voucher was missing.</p>	<p>All Intra-Fund transfers will be documented with an approved voucher.</p>	<p>All intra-fund transfer vouchers were on hand.</p>
<p>Audit Comment 8: Two Intra-Fund transfer vouchers were not signed by the bookkeeper/Principal.</p>	<p>All Intra-Fund transfers will be signed by the Principal/Bookkeeper.</p>	<p>All transfers were signed.</p>

<p>Audit Comment 9: An improper Intra-Fund transfer was made from the General Account to a teacher's account.</p>	<p>Any Intra-Fund transfer from the General Account will be only for the benefit of the student body.</p>	<p>Exception: We noted an improper transfer from the General fund to the Fine Arts Department to reimburse for the FAEA conference.</p>
<p>Audit Comment 10: It was noted that a Principal's signature stamp was being used on internal accounts documentation.</p>	<p>A signature stamp will not be used on any internal fund documentation.</p>	<p>Currently, there is no Principal's signature stamp available for use. The secretary/bookkeeper was informed that any signature stamp should never be in the secretary/bookkeeper's possession.</p>
<p>Audit Comment 11: A deposit of \$1000 was not deposited with the bank in a timely manner.</p>	<p>All receipts over \$200.00 will be deposited in the bank the same day as collected.</p>	<p>Exception: Our review found one instance in which \$561.00 was not deposited with the bookkeeper in a timely manner. We also found three instances in which funds were not properly posted to the General Account; two of which lacked donation letters and the third which was the commission from student pictures.</p>
<p>Audit Comment 12: There were two instances in which monies collected forms were completed after the funds had been deposited.</p>	<p>A monies collected form will be prepared by the collector of funds before funds are turned over to the bookkeeper.</p>	<p>Our review found no instances in which the monies collected form was not prepared in a timely manner.</p>
<p>Audit Comment 13: The Book Fair contract was not signed by the Principal.</p>	<p>The Principal will sign the Book Fair contract before the sales activity is conducted.</p>	<p>The book fair contract was on hand and had been signed by the interim principal.</p>
<p>Audit Comment 14: There was expenditure from the General Account that failed to benefit the student body as a whole.</p>	<p>Expenditures from the General Account will be made to benefit the student body as a whole.</p>	<p>Exception: While our review of disbursements found no improper expenditures from the General Account, we did find one transaction that lacked adequate supporting documentation and another that lacked the principal's prior written approval as required by policy.</p>
<p>Audit Comment 15: Sales tax was reimbursed with check #1181.</p>	<p>As a rule, sales tax will not be reimbursed.</p>	<p>Our review of disbursements found no payments of sales tax to vendors or reimbursements of sales tax to school personnel.</p>

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2010-2011

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

Keene's Crossing Elementary
Sherry Donaldson-Principal <i>S. Donaldson 6/10/11</i>
Shirley Cowans-Area Superintendent <i>Shirley Cowans</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?
All "Record of Charge Card Use" forms appear to be on hand. None of the P-Card bank statements had been signed by either the cardholder or the principal as required by Management Directive A-13, Purchasing Card Oversight and Use.	A completed P-Card purchasing log will be maintained for every P-Card purchase.	Bookkeeper with Principal	All documents for the P-Card will be signed and dated by the Principal/Bookkeeper
We noted an improper transfer from the General fund to the Fine Arts Department to reimburse for the FAEA conference.	Any Intra-Fund transfer from the General Account will be only for the benefit of the student body.	Bookkeeper	No reimbursement will be made directly to a teacher unless it benefits the student body.
Our review found one instance in which \$561.00 was not deposited with the bookkeeper in a timely manner. We also found three instances in which funds were not properly posted to the General Fund; two of which lacked donation letters and the third which was the commission from student pictures.	All receipts over \$200.00 will be deposited in the bank the same day as collected.	Bookkeeper	All money collected will be submitted and deposited on the day it is received.

<p>While our review of disbursements found no improper expenditures from the General Account, we did find one transaction that lacked adequate supporting documentation and another that lacked the principal's prior written approval as required by policy.</p>	<p>Expenditures from the General Account will be made to benefit the student body as a whole.</p>	<p>Bookkeeper/Principal</p>	<p>All expenditures will have complete documents supporting detail regarding students with approval from the Principal.</p>
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Millennia Elementary School

Three (3) of the thirteen (13) exceptions require additional attention.

June 30, 2010 Audit Comment	June 30, 2010 Management Response	Follow Up Findings
<p>Audit Comment 1: Monthly Report for September was not completed in a timely manner.</p>	<p>School secretary has set up appointments in Outlook at least five days before it is due.</p> <p>Five days before due to the district. Principal signs the forms and the invite is sent to her also.</p>	<p>The monthly report for November, 2010, was not submitted in a timely manner. Other months, since November, have been filed timely.</p>
<p>Audit Comment 2: Extended day tuition and balance reports for 10/09, 12/09 and 4/10 were not forwarded to the district office by the 10th of the following month.</p>	<p>Again this is set up in Outlook so the month does not disappear before the reports are submitted. We have a new Extended Day coordinator who communicates well and the documentation is turned in a timely manner, at least five days before it is due unless there is a problem.</p>	<p>During the review period funds were forwarded to the district office by the 10th of the following month.</p> <p>The account balance as of March 10, 2011 is \$6,775.34.</p>
<p>Audit Comment 3: Deposit slips were not numbered.</p>	<p>This was not known to do and has been rectified already.</p> <p>Deposit slips are numbered as they are deposited with the Company that picks up monies.</p>	<p>We noted that deposit numbers are currently being placed on deposit slips.</p>
<p>Audit Comment 4: Assignment and accountability records for extended day were not completed properly.</p>	<p>Extended Day coordinator is no longer with the school. New Coordinator communicates well and documentation is very good.</p>	<p>Exception: Assignment and Accountability records are still not being completed properly. The procedures on how to prepare the form correctly were explained to the bookkeeper.</p>

	Reports are up to date and will continue this way.	
<p>Audit Comment 5: The deposit for the extended day program of \$3,394.00 for the week of September 4, 2009 was not deposited until September 11, 2009.</p>	<p>The Extended Day Coordinator is no longer with the school. New Coordinator and Bookkeeper and communication well. Deposits are picked up twice a week.</p> <p>Deposits are picked up twice a week from the school. Deposits are made accordingly. There is a roster of deposits to hold monitor the program.</p>	We noted no exceptions for Extended Day deposits during our review period.
<p>Audit Comment 6: The extended day deposit record, deposit slips and subsidiary receipts for the week of September 4, 2009 were not given to the bookkeeper for 7 days.</p>	<p>Old Extended Day Coordinator no longer with the district. New Coordinator cooperates well. Dates have been loaded into the Outlook to stay on time.</p> <p>Dates have been loaded into Outlook to notify the Principal, Bookkeeper, and Extended Day Coordinator of the deposits and postings of monies.</p>	<p>Exception: We found a similar exception in our review period where the deposit was made on February 24, 2011, but the receipts and related documents were provided to the Bookkeeper on March 1, 2011, when the Official Receipt was prepared.</p>
<p>Audit Comment 7: A requisition and purchase order form for check number 506 for \$1,490.68 was completed after the goods or services were purchased.</p>	<p>Purchase Order Log was established to annotate all future purchase orders and checks. This will be completed before any checks are written. Principal will sign before the purchase orders are put online.</p>	<p>The Purchase Order Log is currently being used by the Principal and Bookkeeper to track expenditures.</p>

	Log will annotate all expenditures. Principal will monitor as she signs the forms to authorize the expenditures.	
Audit Comment 8: Check #577 for \$678.00 was an improper expenditure made from the General account for select students.	We will understand what expenditures are needed for each area of the budget. Use the budget book to validate. Use Internal Accounts handbook as a reference before expenditures are made.	No improper expenditures from the General account were noted during the review period.
Audit Comment 9: Several bank deposits were not made in a timely manner.	Bank deposits are being picked up now so the lateness will cease. As monies are picked up twice a week the log can be checked for validation.	Exception: Five (5) collections were not deposited in a timely manner. These occurred before the armored car service started.
Audit Comment 10: Several official receipts were issued days after the validated bank deposit slip date.	New regulations for receipting and processing the monies have been added to the staff handbook. Official receipts are issued on the same day the monies are collected.	Two official receipts had different receipts numbers entered from that pre-printed on the receipt form. One involved extended day, and the other involved a field trip.
Audit Comment 11: Monies collected from outside the main office are not being turned in to the school bookkeeper by the following day.	New directive has been assimilated to the staff so all staff receipting monies will done and turned in the same day. New handbook directives have been added to the handbook and the principal has	No exceptions were noted during our review period.

	briefed the staff verbally and in writing.	
<p>Audit Comment 12: Subsidiary receipts are not being given to the bookkeeper with the monies collected.</p>	<p>New directive has been added to the handbook and discussed with the staff. Bookkeeper will communicate with the Principal when issues happen.</p> <p>Bookkeeper will notify Principal if any concerns arise and procedures are not being followed.</p>	<p>We observed that subsidiary receipts were filed with monies collected and official receipts during the review period.</p>
<p>Audit Comment 13: Subsidiary receipt number 2008212 could not be located.</p>	<p>The missing receipt was found. Paperwork is filed and very organized.</p>	<p>The Bookkeeper attaches all documentation together by deposit. This is not consistent with policy and does not provide accountability for all subsidiary receipts.</p>

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

Millennia Elementary
Anne Lynaugh <i>Anne Lynaugh</i>
Dr. Cathy Pope <i>Cathy Pope</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>Audit Comment 4: Assignment and Accountability records for Extended Day are still not being completed properly. The procedures on how to prepare correctly were explained to the Bookkeeper.</p>	<p>Bookkeeper has Accountability report and has redone the form to include sequential book orders</p>	<p>Donna Linares, Bookkeeper</p>	<p>Completed, June 1, 2011 Evidence: Completed Form</p>
<p>Audit Comment 6: We found a similar exception in our review period where the deposit was made on Feb. 24th but the receipts and related documents were provided to the Bookkeeper on March 1st.</p>	<p>Dates spanned a weekend and the Bookkeeper and Auditor were ill.</p>	<p>Present Bookkeeper – Donna Linares, knows the deposits are made into the safe as monies are collected.</p>	<p>Deposit slips with date corresponding to the monies collected form.</p>
<p>Audit Comment 9: Five collections were not deposited in a timely manner.</p>	<p>The monies were collected and transportation to the bank was interrupted.</p>	<p>Present Bookkeeper – Donna Linares – no need to take deposits to the bank.</p>	<p>The use of Dunbar depository will take care of this problem.</p>

Oak Ridge High School

Five (5) of the ten (10) audit exceptions indicated improvement.

June 30, 2010 Audit Comment	June 30, 2010 Management Response	Follow Up Findings
<p>Audit Comment 1: All subsidiary receipts, including voided sub-receipts, should be retained in the internal accounts records. Any missing sub-receipts should have a written explanation, signed by the principal.</p>	<p>The bookkeeper will ensure that all sub-receipts, including voided receipts, are retained with the records for audit.</p>	<p>The used subsidiary receipts currently on hand appear to be in order. No missing sub-receipts were noted.</p>
<p>Audit Comment 2: There was no ending inventory for several athletic tickets listed on the ticket inventory report.</p>	<p>The bookkeeper will get yearend athletic ticket inventory report as soon as the athletics events are completed for the year.</p>	<p>The current year's athletic ticket inventories appear to be in order. The prior year's ending inventory of obsolete tickets is to be destroyed.</p>
<p>Audit Comment 3: Assignment & Accountability Records were not signed by the preparer.</p>	<p>The A&A Records will be signed by the bookkeeper prior to the end of the year.</p>	<p>The subsidiary Assignment & Accountability Records will be completed and signed at year end, as required.</p>
<p>Audit Comment 4: A sales report was not completed for a fundraising activity.</p>	<p>A sales report will be completed for all sales activities.</p>	<p>Exception: Our review of sales activities found a sale of candy bars (5320) in which the loss in sales potential of \$1,009 was neither accurately reported nor fully explained. We also found that subsidiary receipts had not been issued for the collection of sales proceeds totaling \$3,049 for the other two fundraisers (2020 & 2060) reviewed.</p>
<p>Audit Comment 5: A Request for Fundraising Activity form was missing for two fundraising activities.</p>	<p>Fundraising forms will be requested before anyone can participate in fundraising activities.</p>	<p>Exception: Our review of Requests for Fundraisers found that two of the three requests examined had been approved by someone other than the principal.</p>
<p>Audit Comment 6: A donation posted to the Principal's Discretionary account lacked the necessary donation letter.</p>	<p>Donation letters will accompany any donations made to school programs.</p>	<p>Exception: A donation of \$5,000 from NIKE that was earmarked by the donation letter for the Boys' Basketball (1040.00) and the Girls' Basketball (1060.00) teams, was instead</p>

		posted to the general Athletics (1000.00) account.
<p>Audit Comment 7: A Requisition and Purchase Order form was completed after the purchase. The Principal's prior written approval for the purchase was therefore lacking.</p>	<p>Teachers have been informed; any purchases made without prior written approval will not be paid or refunded.</p>	<p>Exception: Our review of disbursements found two instances in which the transaction lacked the Principal's prior written approval. There was also one transaction that lacked adequate supporting documentation. Also, in seven of the nine transactions reviewed, the principal had not signed the check as required.</p>
<p>Audit Comment 8: Vendor bid rules were not followed for the purchase and rental of homecoming dance décor and supplies. Three quotes must be obtained for expenditures over \$5,000 and three bids must be obtained for expenditures in excess of \$25,000.</p>	<p>Three quotes or bids will be obtained as required.</p>	<p>Our review of a sample of expenditures found no instances in which vendor bid rules were not in compliance.</p>
<p>Audit Comment 9: Funds of \$5,000 were transferred into the Principal's Discretionary account from the Athletics and Rhyne Enterprise Snack Vending accounts.</p>	<p>No funds will be transferred to the Principal's Discretionary account except for those funds that are specifically designated for that fund.</p>	<p>Exception: A loan of \$3,400 from Rhyne Enterprise Snack Vending (7350.00) to the Principal's Discretionary Fund (6300.00) occurred on 7/15/10 and had not been repaid as of the time of this review. Also, these snack commissions should have been posted to the General (7000.00) account.</p>
<p>Audit Comment 10: Two intra-fund transfers lacked the required approved transfer vouchers.</p>	<p>Intra-fund transfer vouchers will be signed as required.</p>	<p>We found no unsigned intra-fund transfer vouchers.</p>

AUDIT RESPONSE MATRIX

FISCAL PERIOD: INTERIM AUDIT 2010-2011_

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

OAK RIDGE HIGH SCHOOL
DR. JOSEPH MILLER <i>Joseph Miller KOTT</i>
DR. JAMES LAWSON <i>J. Lawson</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?
<ol style="list-style-type: none"> Our review of sales activities found a sale of candy bars (5320) in which the loss in sales potential of \$1,009 was neither accurately reported nor fully explained. We also found that subsidiary receipts had not been issued for the collection of sales proceeds totaling \$3,049 for the other two fundraisers (2020 & 2060) reviewed. Our review of Requests for Fundraisers found that two of the three requests examined had been approved by someone other than the principal A donation of \$5,000 from NIKE that was earmarked by the donation letter for the Boys' Basketball (1040.00) and the Girls' Basketball (1060.00) teams, was instead posted to the general Athletics (1000.00) account 	<ol style="list-style-type: none"> The teachers involved have been notified that receipts are needed when collecting money from students selling candy, and that a full explanation is needed when a substantial loss on a fundraiser has occurred. The Bookkeeper and the Principal will make sure that all request for fundraisers are signed and approved by the Principal. The Athletic Director assumed the donation could be deposited to Athletics account because the money would be used on the specified programs. Bookkeeper will apply donations to specified account only. 	<ol style="list-style-type: none"> Bookkeeper Bookkeeper/Principal The Bookkeeper 	<ol style="list-style-type: none"> Immediately Immediately Immediately

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<p>4. Our review of disbursements found two instances in which the transaction lacked the Principal's prior written approval. There was also one transaction that lacked adequate supporting documentation. Also, in several of the nine transactions reviewed, the principal had not signed the check as required.</p>	<p>4. The Principal will sign all Purchase Orders, checks unless he/she would be out for specified period.</p>	<p>4. Bookkeeper/Principal</p>	<p>4. Immediately</p>
<p>5. A loan of \$3,400 from Rhyne Enterprise Snack Vending (7350.00) to the Principal's Discretionary Fund (6300.00) occurred on 7/15/10 and had not been repaid as of the time of this review. Also, these snack commissions should have been posted to the General (7000.00) account.</p>	<p>5. No funds from the 7000 accounts will be transferred to the Principal's Discretionary Account.</p>	<p>5. Principal</p>	<p>5. Immediately</p>

Timber Creek High School

Three (3) out of thirteen (13) exceptions require additional attention.

June 30, 2010 Audit Comment	June 30, 2010 Management Response	Follow Up Findings
<p>Audit Comment 1: Monies collected forms are not being turned in to the bookkeeper on the day they are collected.</p>	<p>All external collections should be turned in to the bookkeeper by the end of the day. Immediately. Teachers will be notified again of proper procedures.</p>	<p>Exception: Three (3) collections were not deposited promptly with the Bookkeeper/Bank. Issued subsidiary receipts did not have machine tape with subsidiary receipt series number.</p>
<p>Audit Comment 2: Staff member/Sponsors did not write receipts for funds from all sources other than direct sales.</p>	<p>Staff Member/Sponsors need to write receipts for funds from all sources including direct sales. Immediately. Teachers and Sponsors are notified again of proper procedures.</p>	<p>We noted no exceptions during the review period.</p>
<p>Audit Comment 3: Resale sales reports were not completed for Uniforms, Parking Decals, Yearbook, School Supply Store, and Beans, Books, and Brains Café.</p>	<p>A sales report needs to be completed for all resale activities. Immediately. Already have this procedure implemented.</p>	<p>We noted that a binder with Fundraiser requests by class accounts and sales report is maintained.</p>
<p>Audit Comment 4: Two contracts were not available for review and a contract was written for a multi-year term.</p>	<p>Need to be sure that all contracts are available for review at anytime and that no contract is written for a multi-year term. Immediately. Already have this procedure implemented.</p>	<p>We noted that contracts were filed.</p>
<p>Audit Comment 5: Ticket inventory/Ticket Sales reports were not prepared for several events and Ticket Certification Statements also were not completed.</p>	<p>In order to account for all tickets, a Ticket Inventory/Ticket Sales Report and Ticket Certification Statement form must be completed when applicable. Will review with Teachers/Sponsors when they request to have an admission event.</p>	<p>Ticket sales reports were provided. Ticket inventory will be prepared at year end.</p>

<p>Audit Comment 6: Teachers/Sponsors did not provide written explanations for voided/missing receipts.</p>	<p>All voided/missing receipts need to have written explanation and must be reviewed by Principal.</p> <p>Teachers/Sponsors will be notified again of proper procedures for receipts.</p>	<p>No exceptions noted during the review period.</p>
<p>Audit Comment 7: Several fundraising sales reports had discrepancies in the amount of total sales reported.</p>	<p>Need to be sure that all fundraising sales reports are completed accurately.</p> <p>Immediately. Already have this procedure implemented.</p>	<p>Exception: Fundraising reports were provided, however neither the official receipt number nor the check number was included on reports. The item sales price was not included on the report and inventory is still on hand.</p>
<p>Audit Comment 8: Conducted two fundraising activities during school hours involving an admission charge.</p>	<p>Prohibit any fundraising activities during school hours that involve an admission charge.</p> <p>Teachers/Sponsors/Bookkeepers have already implemented this procedure.</p>	<p>We noted no fundraising activities during school hours during our review.</p>
<p>Audit Comment 9: Three requisitions were completed after the goods or services were rendered.</p>	<p>Requisitions need to be completed prior to any disbursement.</p> <p>Bookkeeper has already placed a plan in action to ensure expenditures are in compliance.</p>	<p>We noted that requisitions were prepared prior to disbursement of school funds.</p>
<p>Audit Comment 10: Savings investment was not recorded as well as an investment account was not utilized to its full potential.</p>	<p>On a monthly basis, need to add interest on any account bearing interest. Will be reinvesting CD.</p> <p>Bookkeeper will input interest on a monthly basis and will reinvest CD at time of maturity.</p>	<p>OCPS is handling now. No exception noted.</p>
<p>Audit Comment 11: Transcript money was not forwarded to the District Office at year end.</p>	<p>At year end the balance for transcripts needs to be forwarded to District Office.</p> <p>Bookkeeper will forward any ending balance for transcript to District Office</p>	<p>Exception: The balance from June 30, 2010 had still not been sent to the District Office at the time of our review. Transcript fees are being deposited in the Guidance</p>

	at years end.	Department account. Policy calls for transcript fees to be deposited in a trust account during the year until they are remitted to the District Office.
Audit Comment 12: Monthly P-card bank statements were not signed by the card holder.	Each month P-card bank statement needs to be signed by the card holders. Monthly. Each month our P-Card bank statements will be reviewed and signed.	No exceptions were noted in our review period.
Audit Comment 13: A P-card for an employee who retired in August, 2009 was still active and used by a vendor.	Any P-card needs to be turned in immediately following an employee's resignation. This action was completed in August of 2009. The actual P-card in question was submitted directly to Robert Cole in the District Office for disposal and account closure the day the employee retired.	All card holders at the time of our review were active employees of the district.

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2010-2011

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

Timber Creek High School	
Mr. John Wright	RECEIVED
Dr. Maria Vazquez/ Dr. William Gordon	

JUN 15 2011

EAST LEARNING COMMUNITY

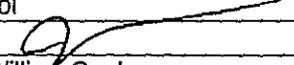
Exception Noted	Management Response	Responsible Person	Outcome Timeline
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? What is the evidence of completion?
<p>Monies collected forms are not being turned in to the bookkeeper on the day they are collected.</p> <p>Monies collected forms should be turned in the day they are collected.</p>	<p>All external collections should be turned in to the bookkeeper by the end of the day.</p>	<p>Teacher, Sponsors, and Bookkeeper.</p>	<p>Immediately.</p> <p>Teachers will be notified again of proper procedures.</p>

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AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2010-2011

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

Timber Creek High School
Mr. John Wright 
Dr. Maria Vazquez/ Dr. William Gordon

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>Several fundraising sales reports had discrepancies in the amount of total sales reported.</p> <p>All fundraising sales reports should reflect totals equal to amount deposited.</p>	<p>All fundraising sales reports need to be completed accurately.</p>	<p>Teacher, Sponsors, and Bookkeeper.</p>	<p>Immediately.</p> <p>Already have this procedure implemented to ensure completion of reports.</p>

IA092010

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2010-2011

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

Timber Creek High School
Mr. John Wright
Dr. Maria Vazquez/ Dr. William Gordon

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>Transcript money was not forwarded to the District Office at year end.</p> <p>Transcript money needs to be forwarded to the District Office at year end.</p>	<p>All transcript money needs to be forwarded to the District Office at year end.</p>	<p>Bookkeeper.</p>	<p>At year end closing.</p> <p>Bookkeeper will submit a check to the District Office at year end.</p>

University High School

Ten (10) of the eleven (11) exceptions indicated improvement

Four (4) additional exceptions were noted

June 30, 2010 Audit Comment	June 30, 2010 Management Response	Follow Up Findings
<p>Audit Comment 1: “Monies collected from outside the main office are not being 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.”</p>	<p>“All monies collected must be turned in daily. A memo and email will be sent to all teachers and sponsors stating this.”</p>	<p>Exception: According to School Board policy DIB (3) (a) (iv) 1. “Insofar as is practicable, all money should be collected in the school office. Collections made outside of the school office shall be turned into the school office no later than the next business day.”</p> <p>We reviewed the supporting documentation for ten (10) official receipts totaling \$53,541.35. Eight of the 10 receipts sampled totaling \$50,682.46 were delayed in deposit to the bookkeeper, with delays ranging from a day or two to over a month.</p>
<p>Audit Comment 2: “A year-end inventory was not completed for the lock rentals. An inventory should be conducted for all lock rentals on-hand at the end of the year.”</p>	<p>“An email will be sent to the head of the P.E. Department stating to conduct an inventory for all lock rentals on hand by the end of the year.”</p>	<p>We were unable to determine compliance since the school indicated in their response that an inventory for all locks will be conducted at the end of the year.</p>
<p>Audit Comment 3: “Lost textbook monies were not forwarded to the District Office as of June 30, 2010. Any balance in the Lost Textbooks Account must be sent to the District Office at the end of the school year for schools with textbooks purchased by the District.”</p>	<p>“A check will be sent to the District Office for balance of 2009-10 school year, and will make sure a check is sent on June 30, 2011 for the balance of this school year.”</p>	<p>We were able to verify that a check totaling \$6,660.17 for Lost Textbook collections was sent to the District Office in March, 2011.</p> <p>Exception: Court Ordered restitution funds totaling \$1,944.90 for damaged property were not forwarded to the District Office</p>

		<p>Exception: Transcript collections totaling \$6,447 were not forwarded to the District office. The Internal Accounts Handbook states that charges for transcripts are to be remitted on an annual basis to the District office.</p>
<p>Audit Comment 4: “Receipts noted as missing on the Assignment and Accountability records were not approved by the Principal. Any missing receipts should have an explanation attached and include the principal’s signature.”</p>	<p>“Will make sure Principal’s signature is on all explanation forms for missing receipts.”</p>	<p>We were unable to determine compliance since the school indicated that there were no missing receipts at the time of our site visit.</p>
<p>Audit Comment 5: “Official receipt number 426488 dated October 6, 2009, for \$352 did not have any supporting documentation for a donation received. Official receipt number 426529 dated December 2, 2009, for \$3,000 did not have any supporting documentation for a donation received. In addition, Official receipt number 426587 dated May 11, 2010, for \$500 did not have any supporting documentation for a donation received. Supporting documentation, such as a remittance advice or donation letter, should accompany all donations.”</p>	<p>“Will make sure any future donations have necessary supporting documentation.”</p>	<p>Our limited review found no instances where supporting documentation was not maintained for donations.</p>
<p>Audit Comment 6: “The bank deposit that corresponds with official receipt number 426523 dated November 17, 2009 for \$1,000 was not deposited with the bank until November 18, 2009. School Board policy requires that all receipts over \$200 be deposited in the bank the same day they are collected and receipts under \$200 must be deposited by the end of the week.”</p>	<p>“Will make sure deposits are made according to School Board Policy.”</p>	<p>Our limited review founds no instances of bank deposit delays.</p>
<p>Audit Comment 7: “Commissions from vending machines in the cafeteria were not forwarded to Food Services. School Board policy</p>	<p>“Will follow up to make sure Food Services receive all monies</p>	<p>According to the school, this exception was due to a vending machine being</p>

<p>requires commissions from vending machines in the cafeteria that are available to students during breakfast and lunch hours be forwarded to Food Services.”</p>	<p>owed for commission of vending machines.”</p>	<p>temporarily moved to the cafeteria because of construction renovation. Pass since this appears to be an isolated incident.</p>
<p>Audit Comment 8: “Commissions from student vending machines were posted to the Principal’s Discretionary account. The only receipts to be recorded in the Principal’s Discretionary account are those donations that specifically state that they are to be used at the Principal’s discretion.”</p>	<p>“Will make sure to post correctly all commissions from vending machines to proper accounts.”</p>	<p>Our limited review found no instances of student vending machine commissions being posted to the Principal’s Discretionary account.</p>
<p>Audit Comment 9: “Monies collected for locker maintenance that correspond to official receipt number 426477 dated September 21, 2009 for \$130 were posted to the Public Relations account. Monies collected should be posted to the proper account.”</p>	<p>“An error was made and posted to wrong account. Will make sure to post monies collected to the proper account.”</p>	<p>Our review of the Public Relations account found no activity during the period</p> <p>Exception: The Public Relations account balance totaled \$1,014.33. The Internal Accounts Handbook states that the annual allocation limit for public relations in High Schools is \$700.</p>
<p>Audit Comment 10: “Official receipt number 426522 dated November 17, 2009 for \$290 did not agree to supporting documentation. Supporting documentation, such as a remittance advice, a detailed monies-collected form or a subsidiary receipt, should accompany all official receipts. Any differences should be reconciled and signed by both the bookkeeper and teacher/sponsor.”</p>	<p>“Will make sure to have necessary supporting documentation and/or subsidiary receipt.”</p>	<p>Our limited review found no instances where the official receipt did not agree with the supporting documentation.</p>
<p>Audit Comment 11: “Several cancelled checks were not available for review. All checks, including voided and cancelled checks, should be retained in the internal accounts records for auditing purposes.”</p>	<p>“Will make sure to have copies of ALL voided/cancelled checks available for review.”</p>	<p>Cancelled checks are available on the monthly bank statement as a scanned image document. Our review found that all voided and skipped checks were kept on file and available for review.</p>

		<p>Exception: Sales Tax was not remitted to the Department of Revenue for concession sales. The Internal Accounts Handbook states that sales tax is computed on gross taxable sales, and remitted to the Florida Department of Revenue.</p>
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AUDIT RESPONSE MATRIX

FISCAL PERIOD 2010-11

EAST LEARNING COMMUNITY

DEPARTMENT/SCHOOL UNIVERSITY HIGH SCHOOL
ADMINISTRATOR/PRINCIPAL Michael Armbruster
AREA SUPERVISOR/ASSOC. SUPT. Maria Vazquez

Exception Noted What Is? What ought to be?	Management Response What needs to be done?	Responsible Person Who needs to do it?	Outcome Timeline When will action be completed? What evidence of completion?
1.) Monies collected from outside the main office are not being turned in to the school bookkeeper on the day they are collected.	All monies collected must be turned in daily. A memo and e-mail will be sent to all teachers, staff and sponsors stating this. Also, in for the new year, during our first meeting with coaches and club sponsors, they will be informed of this, again.	Coaches/Sponsors/All staff	School Year 2010-11
2.) Lost textbooks, court ordered restitution and transcript collection monies were not forwarded to the District Office as of June 30, 2010	A check was sent to the District Office for balance of 2009-10 school year Lost Textbook and will make sure a check is sent on June 30, 2011 for the balance of this school year, including monies collected for the Restitution Fund and Transcript Collection.	Bookkeeper	School Year 2010-11

<p>3.) The Public Relations account balance totaled \$1,014.33. The Internal Accounts Handbook states that the annual allocation limit for public relations in High Schools is \$700.</p> <p>4.) Sales Tax was not remitted to the Department of Revenue for concession sales. The Internal Accounts Handbook states that sales tax is computed on gross taxable sales, and remitted to the Florida Department of Revenue.</p>	<p>Necessary monies were transferred to General account and Public Relations account now has a balance of \$700.</p> <p>Already have an established account with the Florida Department of Revenue. All concession sales tax will be calculated, reported and paid on monthly basis to them.</p>	<p>Bookkeeper</p> <p>Bookkeeper</p>	<p>School Year 2010-11</p> <p>School Year 2010-11</p>

Wekiva High School

Eight (8) of the fifteen (15) exceptions indicated improvement.

June 30, 2010 Audit Comment	June 30, 2010 Management Response	Follow Up Findings
<p>Audit Comment 1: Several bank deposits were not made in a timely manner.</p>	<p>Delays to the bank should no longer be an issue with armored car pickup.</p>	<p>Our review found no delayed deposits to the bank.</p>
<p>Audit Comment 2: Monies collected outside the main office are not being turned in to the school bookkeeper by the following day.</p>	<p>An email has been sent to all staff that monies must be turned in daily.</p>	<p>Exception: We found two instances in which funds were not forwarded to the bookkeeper in a timely manner.</p>
<p>Audit Comment 3: Several official receipts did not have proper supporting documentation.</p>	<p>Source documents will be kept on file. The bookkeeper will review Monies Collected forms to ensure enough data and information is included.</p>	<p>Exception: Our review found four instances relating to fundraising activities in which subsidiary receipts were not issued as required during the collection of funds, totaling sales in excess of \$21,000.</p>
<p>Audit Comment 4: Sales tax on the cost of items held for resale was not paid by the school.</p>	<p>Bookkeeper will remind staff that sales tax must be paid on items purchased for resale. Bookkeeper will monitor those invoices and have them corrected if they come in without proper sales tax included.</p>	<p>We reviewed the fundraising aspects of Florida Sales & Use Tax with the internal accounts bookkeeper. In the event of a fundraiser purchase from an out of state vendor who does not collect Florida Sales Tax, and the sales of which would be taxable in this state, we have advised the bookkeeper to calculate the sales tax on the total cost of items purchased for resale and submit that amount to the state of Florida on the school's Sales & Use Tax return, line B, as Use Tax. This precludes having to calculate and collect sales tax on each individual sales transaction. This process does not apply to concession sales.</p>

<p>Audit Comment 5: Several accounts had deficit balances on June 30, 2010.</p>	<p>We will continue to monitor the most efficient way to run events held at the school. An email has been sent to staff limiting purchases for fundraisers to increments of \$500.</p>	<p>Exception: The only significant remaining deficit balance as of March 24, 2011, appears in the Athletic Department (1000.00) account in the amount of \$8,252.21.</p>
<p>Audit Comment 6: Subsidiary receipts issued for collected funds were not prepared as procedure requires.</p>	<p>The information required is now being documented on the actual calculator tape.</p>	<p>The subsidiary receipts that we reviewed appeared to have been properly prepared. The audit issue relating to the failure to issue subsidiary receipts when necessary is noted in the Exception to Audit Comment 3 above.</p>
<p>Audit Comment 7: Assignment & Accountability Records were not completed properly.</p>	<p>The bookkeeper will continue to work on getting the accountability forms completed in accordance with procedure. Staff will continue to be reminded on proper procedures for voided/missing receipts.</p>	<p>Subsidiary receipts "Assignment & Accountability Record" forms were in order at the time of this review.</p>
<p>Audit Comment 8: Sales reports for resale items did not provide ending inventory values. A review of resale reports indicated ending inventory in the amount of \$7,802. Sales reports also indicated that items were given away which resulted in the lost profit. A sales report should be completed in its entirety.</p>	<p>Staff was reminded of fundraising procedures. The bookkeeper will ensure reports are given to staff for completion, and upon receiving reports, will make sure they are completed properly.</p>	<p>Exception: Our review found a sales report for the Girls' Weightlifting (1410) fundraising activity that was incomplete.</p>
<p>Audit Comment 9: A sales report was not completed for the band concession (2001.00) activity. A sales report is required for each sales activity conducted and must be signed by the principal.</p>	<p>We will remind coaches/club sponsors that these reports should be completed.</p>	<p>Exception: The Band Concessions (2001.00) activity did not file the required "Concession Sales Reports" for any of its concession sales events. In addition, concession sales transactions have not been posted to the Band Concession (2001) account.</p>

<p>Audit Comment 10: Athletic ticket inventory records were not properly prepared.</p>	<p>Personnel completing these records will be given a copy of procedures to follow when completing these reports.</p>	<p>The athletic Ticket Inventory Reports appeared to be in good order at the time of our review.</p>
<p>Audit Comment 11: A certification statement was not completed for the tickets produced in-house. The sponsor of the event and the principal must sign a certification statement indicating the series and price of the tickets produced in-house.</p>	<p>This statement will be completed for tickets received from a vendor or produced in-house.</p>	<p>Exception: The tickets for the Homecoming event lacked the required preprinted price on the ticket. Tickets were sold at varying prices: from \$15 to \$35, making accountability difficult to achieve.</p>
<p>Audit Comment 12: Several requisition and purchase order forms 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.</p>	<p>Efforts will be made to ensure requisitions are on file and approved prior to orders being placed. An email has been sent to the staff reminding them of this policy.</p>	<p>Exception: During our review of a sample of disbursements we found one instance in which the purchase lacked the principal's prior written approval. Also, contrary to School Board Policy DIB(1)(g), there was an expenditure of \$2,653.35 from the Athletic Department account while it remained in a deficit balance. In addition, there were three improper expenditures totaling \$1,215.90 and four improper transfers totaling \$4,396.00 from the General account which is restricted to purchases that benefit the student body.</p>
<p>Audit Comment 13: There was an improper expenditure of \$595 made from the Student Government (4010) account for drinks and chips for a staff luncheon. School Board policy requires that receipts collected for specific activities, classes, clubs, or organizations be recorded in the account specified and used for its intended purposes.</p>	<p>Student Government will be told of this policy.</p>	<p>Our review found no apparent improper expenditures from the Student Government (4010) account.</p>

<p>Audit Comment 14: There were two adjustments totaling \$8,488 that were for deposits to the bank made without issuing official receipts.</p>	<p>Efforts will be made to ensure all monies collected are given to the bookkeeper and an official receipt issued.</p>	<p>Our review of the internal accounts adjustment journal showed no entries that would indicate that a deposit to the bank had been made without the issuance of an official receipt.</p>
<p>Audit Comment 15: Lost textbook monies were not forwarded to the District Office as of June 30, 2010.</p>	<p>The funds have been forwarded to the district. This policy will be followed as it has been in the past.</p>	<p>Our review found that the Lost Textbook (6020.00) account balance of \$2,738.78 from June 30, 2010 was forwarded to the District on September 30, 2010.</p>
<p>P-Card Exceptions: Record of Charge Card Use forms were not prepared correctly. Monthly P-Card bank statements were not signed by the cardholder and the supervisor to document that the supervisor reviewed and approved the card holder transactions. Also, two cards for individuals no longer working at the school were active.</p>	<p>Purchasing Card procedures will be followed in the future.</p>	<p>We found the school's Purchasing Card documentation to be in good order.</p>

Audit Response Matrix

Department/School: Wekiva High School
Administrator/Principal: D. Elise Gruber
Area Supervisor/Assoc. Superintendent: John Edwards <i>D. Gruber</i>
Fiscal Period: Interim Audit <i>6/22/11</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 action be completed? What is the evidence of completion?
2. We found two instances in which funds were not forwarded to the bookkeeper in a timely manner.	An email has been sent to all staff that monies must be turned in daily. Staff is reminded continuously that money should be turned in daily and this policy is stated in all handbooks.	Mary Arnheim Internal Bookkeeper, all staff handling money.	We will continue to work on this throughout the school year.
3. Our review found four instances relating to fundraising activities in which subsidiary receipts were not issued as required during the collection of funds, totaling sales in excess of \$21,000.	An email has been sent to all personnel informing them that in the future when they conduct a donation/pledge fundraiser, the monies turned in must be accompanied by the pledge forms, or the student must be issued a receipt. This policy is stated in all handbooks.	Mary Arnheim, staff, coaches, parents	They will be reminded as they turn in money.
5. The only significant remaining deficit balance as of March 24, 2011, appears in the Athletic Department (1000.00) account in the amount of \$8,252.21.	We will continue to try and find ways to reduce the expenses incurred by the athletic department that are paid out of internal funds. For example, we have made arrangements to pay for referees and security from other sources next year.	Athletic Director, Principal and Internal Bookkeeper	This is a continuing process.

<p>8. Our review found a sales report for the Girls' Weightlifting (1410) fundraising activity that was incomplete.</p>	<p>As fundraising forms are turned in, we will ensure they are completed in their entirety.</p>	<p>Staff and Internal Bookkeeper</p>	<p>As forms are turned in throughout the school year.</p>
<p>9. The Band Concessions (2001.00) activity did not file the required "Concession Sales Reports" for any of its concession sales events. In addition, concession sales transactions have not been posted to the Band Concession (2001) account.</p>	<p>The band director has been told that concession sales reports must be completed when they conduct concession events. The bookkeeper will ensure the funds are put in to the correct account.</p>	<p>Band Director, Band Parent Volunteers and Internal bookkeeper</p>	<p>This will begin when the band starts conducting concession events in the fall.</p>
<p>11. The tickets for the Homecoming event lacked the required preprinted price on the ticket. Tickets were sold at varying prices: from \$15 to \$35, making accountability difficult to achieve.</p>	<p>Staff responsible for homecoming and prom has been told that they must have printed prices on the tickets that are sold for those events.</p>	<p>Staff and Internal Bookkeeper</p>	<p>Prices will be printed on the tickets next school year.</p>
<p>12. During our review of a sample of disbursements we found one instance in which the purchase lacked the principal's prior written</p>	<p>Staff is continuously reminded that all PO's must be approved before any purchases. This policy is stated in all handbooks. Directives have been</p>	<p>Staff, Principal and Internal Bookkeeper</p>	<p>Immediately</p>

West Orange High School

Five (5) exceptions out of thirteen (13) still require improvements.

June 30, 2010 Audit Comment	June 30, 2010 Management Response	Follow Up Findings
<p>Audit Comment 1: Football account and Thespians Club account had deficit balances as of June 30, 2010.</p>	<p>All expenditures should not exceed revenues.</p> <p>Fundraising is in place to balance account by June 2011.</p>	<p>Exception: Deficit balances now exist for five (5) accounts in the aggregate amount of \$79,072.04.</p> <p>Account 1020 (football) current deficit balance is \$8,808.19.</p>
<p>Audit Comment 2: Bank deposit in the amount of \$2,030 was not deposited with bank until a day after received.</p>	<p>All monies are now being kept in a safe until deposited.</p> <p>Wrong date was entered for the official receipt and deposit was made on the correct day.</p>	<p>Exception: Five deposits from staff members were delayed to the bookkeeper.</p>
<p>Audit Comment 3: No request for fund raising activity form on file for Autism Hat day.</p>	<p>Teachers will be reminded to complete a fundraising form.</p> <p>An e-mail was sent to all faculty members on October 5, 2010 reminding them of the policy on fundraising. Evidence by next Audit finding.</p>	<p>The bookkeeper is preparing a binder with fundraising request forms.</p>
<p>Audit Comment 4: No supporting documentation on file for donations.</p>	<p>Bookkeeper will make sure a donation letter accompanies such deposits.</p> <p>Beginning 10/4/2010. Evidence by next Audit finding.</p>	<p>Requests are being made to donors to provide donation letters with their intentions.</p>
<p>Audit Comment 5: Monies collection from outside main office not turned in to bookkeeper by the following day.</p>	<p>Bookkeeper will request that all collections will be turned in the day collected.</p> <p>Beginning 10/4/2010. Evidence by next Audit finding.</p>	<p>Exception: Five (5) collections totaling \$5,976 were delayed to the bookkeeper/depository. The delays ranged from three days to three weeks.</p>

<p>Audit Comment 6: Ticket inventory reports were not completed in accordance with established procedures. Athletic tickets noted as utilized on the ticket sales report were still listed as on hand on the year-end inventory report.</p>	<p>Athletic director will make sure ticket reports are accurate. Beginning 10/4/2010. Evidence by next Audit finding.</p>	<p>Exception: Five of the six ticket sales reports we reviewed had monies submitted late to the bookkeeper. The delays ranged from 5 days to a month.</p>
<p>Audit Comment 7: A donation was deposited to Principal's Discretionary account without documentation of its designation for this purpose.</p>	<p>Bookkeeper will make sure a specific purpose is listed for such deposit. Beginning 10/4/2010. Evidence by next Audit finding.</p>	<p>Letters are requested from donors when contributing funds for special purposes.</p>
<p>Audit Comment 8: Several deposit slips did not indicate their corresponding official receipt numbers.</p>	<p>Bookkeeper will put matching number from deposit slips on official receipts. Beginning 10/4/2010, Bookkeeper will put matching number on both. Evidence by next audit</p>	<p>Exception: Deposits slips did not include official receipts number on deposit slips. Subsidiary receipting procedures are incorrect.</p>
<p>Audit Comment 9: A certification statement was not completed for tickets produced in-house.</p>	<p>Certification statements will be completed by teachers that have tickets created. Have spoken to teachers to take care of. Evidence by next audit.</p>	<p>No activities requiring in-house tickets have taken place this year to date.</p>
<p>Audit Comment 10: Improper transfers made from general account to animal account for 3,650.00.</p>	<p>Cannot lend money from General account to purchase animals for school. Will not transfer money from General account for that purchase again. Evidence by next audit</p>	<p>An amount of \$1,427.20 was transferred from the FFA Chapter (4008) to Animals (5040) to purchase animals. The account will be reimbursed after the animals are sold.</p>
<p>Audit Comment 11: A transfer made to student incentives account was excessive.</p>	<p>Keep student incentives account under \$700.00.</p>	<p>Review of the Transfer Journal as of 10/8/10 did not indicate a transfer for student incentive</p>

	Bookkeeper was informed not to have the balance in this account over \$700.00. Evidence at next audit.	account.
Audit Comment 12: Transfer form not signed by the sponsor/bookkeeper.	Bookkeeper will make sure to sign all transfers. On 10/4/2010 the bookkeeper was informed to make sure all transfer forms are signed. Evidence at next audit.	The Bookkeeper does not have to sign transfers, but the sponsor does. We observed no exceptions to the signature requirement in our test period.
Audit Comment 13: School checks were made payable to cash.	Bookkeeper will make future such disbursements out to the athletic director. On 10/4/2010 the athletic director was informed of information. Evidence at next audit.	A review of the check register revealed that no additional checks were written for cash.

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2209-2010

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

West Orange High School
James Larsen <i>James Larsen</i>
West Learning Community/Shirley Cowans <i>Shirley Cowans</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>Audit Comment 1: Deficit balances now exist for five accounts the aggregate amount of 79,072.04</p> <p>Audit Comment 2: Five deposits from staff members were delayed to bookkeeper.</p> <p>Audit Comment 5: Five collections totaling 5,976 were delayed to bookkeeper/depository. Delays ranging from three days to three weeks</p> <p>Audit Comment 6: Five of the six ticket sales reports reviewed had monies submitted late.</p>	<p>To date the aggregate amount has decreased to about 39,000. This also represents only one account that is holding a deficit.</p> <p>Reeducate and remind instructors of proper dealings regarding deposits. Bookkeeper will send emails and follow up with instructors</p> <p>We were confused as to what was considered the 'bank' we as a team have been educated on what the procedure should be. Now we will make sure that all deposit slips are done in a timely fashion.</p> <p>Work with the athletic directors on timely turnover with funds collected during evening events.</p>	<p>Ken Rush (instructor), James Larsen (Principal), and Sheri Hillis (Bookkeeper)</p> <p>Staff as a whole, monitored by Sheri Hillis (Bookkeeper) and ultimately by James Larsen (Principal)</p> <p>Sheri Hillis (Bookkeeper), and James Larsen (Principal)</p> <p>John Boston (Athletic Director), Adam Miller (Asst. Athletic Director), Sheri Hillis (Bookkeeper), James Larsen</p>	<p>Completely in the black by June 2012.</p> <p>No violations during the 2011-2012 school year.</p> <p>No violations during the 2011-2012 school year.</p> <p>No violations during the 2011-2012 school year.</p>

<p>Audit Comment 8: Deposit slips did not include official receipts number on deposit slips</p>	<p>Problem was corrected in March, but will continue to monitor.</p>	<p>(Principal) Sheri Hillis (Bookkeeper)</p>	<p>No violations during the 2011-2012 school year. Also no violations have occurred since March when the issue was brought to our attention.</p>
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