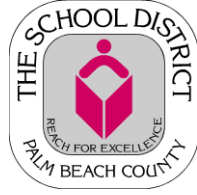


**Special Review of  
Money Collections at Glade View Elementary School**

**August 18, 2023**

**Report #2023-07**



## **MISSION STATEMENT**

The mission of the School District of Palm Beach County is to educate, affirm, and inspire each student in an equity-embedded school system.

Michael J. Burke  
Superintendent of Schools

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**Special Review of  
Money Collections at Glade View Elementary School**

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**Special Review of**  
**Money Collections at Glade View Elementary School**  
**EXECUTIVE SUMMARY**

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Pursuant to the *Office of Inspector General's (OIG) 2022-2023 Work Plan*, and in response to a referral from the Accounting Services Department, we have conducted a Special Review of Money Collections at Glade View Elementary School. The primary objectives of this special review were to determine (1) whether all the collections were properly processed and deposited in the school's bank account; (2) if all the monies in the drop-safe were properly accounted for; and (3) the extent of compliance with District procedures in safeguarding money after collection. This special review produced the following major conclusions:

**1. \$735.85 in Cash Without Supporting Documentation Found in Drop-Safe**

Accounting Services staff discovered that collections totaling \$9,052 were removed from the safe by the school treasurer for processing on multiple days during the four-month period between October 2022 and January 2023. However, the first deposit was not recorded in SchoolCash<sup>1</sup> until two months later on December 21, 2022. Because of these concerns, the OIG conducted two unannounced observations of the school's drop-safe on February 9 and March 27, 2023.

**First Unannounced Cash Count.** Our review found four zippered plastic bags with a combined total of \$735.85 in cash that did not have any supporting documentation for the collections and were not recorded on the *Drop-safe Log*. The school treasurer stated that the \$735.85 in currency bills and coins were related to an ongoing Valentine Gram fundraiser.

**Delay in Processing Collections for Deposit.** On February 23, 2023, the school treasurer processed six deposits totaling \$954 which included five deposits (#s 710 through 714) totaling \$738. All related *Monies Collected Reports (MCRs)* were dated February 15, 2023. Also, there was no information noted on the *Drop-safe Log* indicating whether the \$735.85 counted during our visit was returned to a sponsor for clarification and if, or when, these funds were properly returned to the safe.

**Second Unannounced Cash Count.** During our March 27, 2023, examination of the drop-safe's contents, we counted six collections totaling \$4,042. The related *MCRs* were dated between March 3 and 9, 2023.

**Delay in Ordering/Replenishing Deposit Slips.** The school treasurer reported the \$4,042 in observed collections had not been processed for deposit because the school was out of bank deposit slips. Our review found the last deposit prior to the second observation was completed on March 1, 2023. However, the Treasury Department confirmed that the school treasurer did

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<sup>1</sup> SchoolCash is the accounting software used for recording school internal funds financial transactions.

not request bank deposit slips until March 9, 2023, six working days after the treasurer processed the last deposit on March 1, 2023.

Previously Observed Coins Still in the Safe. During the second cash count on March 27, 2023, the OIG observed a zippered plastic bag of \$1.85 in nickels with no accompanying MCR. Comparison with images taken during the February 9, 2023, cash count showed it to be the same bag with the same contents that was previously observed during our first unannounced visit.

Currency Being Substituted. *FDOE Red Book*<sup>2</sup> requires that collections be deposited into the bank “intact”; meaning in the same denominations received. Our analysis and comparison of the currency and coin counts allegedly collected during February 5 through 14, 2023, to the currency and coin counts reported as deposited into the bank found that the denominations did not agree. Cash denominations were swapped between collections and not deposited intact as received.

## **2. 42% (\$8,662) of Collections Delayed in Processing for Deposit**

During July 1, 2022, through March 30, 2023, a total of \$20,554 in 43 collections were recorded in the *Drop-safe Log* and in the SchoolCash accounting system. Our review found that the school treasurer removed the collections from the safe for processing between one and 15 working days after the activity sponsors dropped the collections into the safe for deposit. However, the treasurer did not record the collections into the SchoolCash system until one to 37 working days after the monies were removed from the safe for processing by the treasurer.

## **3. Noncompliance with *Drop-Safe Log* Guidelines**

During July 1, 2022, through March 17, 2023, a total of six *Drop-safe Log* pages were completed by staff. Our review revealed that *Section 2* of two pages of the *Drop-Safe Log* (#12-25394 and #12-25395) containing 15 collections totaling \$9,052 were signed only by the school treasurer when collections were removed from the safe for processing. Additionally, the staff verifier did not initial or sign *Section 3* of *Drop-safe Log* #12-25394 for two entries (totaling \$820) or record the SchoolCash’s *Official Receipt* numbers after the collections were recorded in SchoolCash.

## **4. Overall Noncompliance with the District’s Money Collection Procedures**

Designated Donation Placed in General Activities. On December 8, 2022, the school received a check donation of \$3,750 designated for the purchase of 30 Chromebooks at \$125 each. The donation was placed in the General Activities account instead of a designated trust account for that purpose. As of March 17, 2023, the school had not initiated the purchase of the Chromebooks for the students.

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<sup>2</sup> The Financial and Program Cost Accounting and Reporting for Florida Schools, 2021 (“Red Book”) is incorporated by reference in Rule 6A-1001, Florida Administrative Code, pursuant to requirements of §§1010.01, 1010.20 and 1011.07, Fla. Stat.

Grouping Multiple MCRs into One Deposit Entry. Our review noted the school treasurer grouped individual MCRs recorded on the *Drop-safe Log*, usually by sponsor name, into one single deposit entry in SchoolCash. As a result, collections from different dates received the same *Official Receipt* number.

Conflicting Documentation. Collection records for two deposits did not agree with the amount of money recorded in SchoolCash. No information was recorded on the *Drop-safe Log* acknowledging the difference.

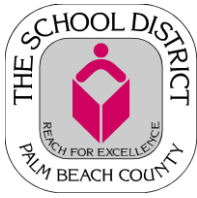
***Management's Responses:***

***Principal of Glade View Elementary School:*** *Concurs with the findings. (See page 12 for details.)*

***Chief Financial Officer:*** *Management agrees there was a breakdown in the process at this school, and agrees with the OIG recommendations. (See page 13 for details.)*

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## MEMORANDUM

TO: Honorable Chair and Members of the School Board  
Michael J. Burke., Superintendent of Schools  
Chair and Members of the Audit Committee

FROM: Teresa Michael, Inspector General

DATE: September 6, 2023

SUBJECT: Special Review of Money Collections at Glade View Elementary School

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### PURPOSE AND AUTHORITY

Pursuant to the *Office of Inspector General's (OIG) 2022-2023 Work Plan*, and in response to a referral from the Accounting Services Department, we have conducted a Special Review of Money Collections at Glade View Elementary School. The primary objectives of this special review were to determine:

- 1) Whether all the collections were properly processed and deposited in the school's bank account;
- 2) If all the monies in the drop-safe were properly accounted for; and
- 3) The extent of compliance with District procedures in safeguarding money after collection.

### SCOPE AND METHODOLOGY

We conducted this special review in accordance with the Association of Inspectors General's *Principles and Standards for Offices of Inspector General, Quality Standards for Inspections, Evaluations, and Reviews*. The review covered the period July 1, 2022, through March 27, 2023.

During the review, the OIG performed two unannounced cash counts at the school on February 9 and March 27, 2023. The review also included meeting with appropriate school staff, and reviewing:

- *Rule 6A-1.001, Florida Administrative Code* – District Financial Records

- *Florida Department of Education Rules (“Red Book”)*<sup>3</sup>
- Applicable *School Board Policies* and District procedures related to money collections, including:
  - *School Board Policy 6.07 – Internal Accounts*
  - *Internal Accounts Manual, Chapter 7 – Cash Receipts and Deposit*
  - *Bulletin #P 18-132 CFO – FY18 Updated Drop-safe Log Procedures*
  - *Bulletin #P 23-062 CFO – Armored Car Service and Fees Collected on School Campuses*
- Internal Funds money collection records, including SchoolCash<sup>4</sup> Accounting System (SchoolCash) records, *Drop-safe Logs*, *Armored Car Courier Manifests*, *Monies Collected Reports (MCRs)*, and bank deposit records for the period July 1, 2022, through March 27, 2023.

The draft report was sent to the school principal and the Chief Financial Officer for review and comment. The management responses are included in Appendices A and B. We appreciate the courtesy and cooperation extended to us by the school and District staff during the review. The final draft report was presented to the Audit Committee at its August 18, 2023, Meeting. The Audit Committee’s comments and recommendations are included in Appendix C.

## BACKGROUND

Referral from the Accounting Services Department. On January 27, 2023, the Accounting Services Department informed the OIG about certain concerns related to deposits at Glade View Elementary School (Glade View). Specifically, during the review of deposit documentation for the months of December 2022 and January 2023, Accounting Services staff discovered that collections totaling \$9,052 recorded on *Drop-safe Logs* #12-25394 and #12-25395 were removed from the safe by the school treasurer for processing on multiple days during the four-month period between October 2022 and January 2023. However, the first deposit was not recorded in SchoolCash until two months later on December 21, 2022, and the next deposit was recorded on January 23, 2023.

## CONCLUSIONS

### 1. \$735.85 in Cash Without Supporting Documentation Found in Drop-Safe

*FDOE Red Book*, the District’s *Internal Accounts Manual*, and money collection guidelines require sponsors to submit a properly prepared *Monies Collected Report (MCR)* with collected funds when the collections are in cash or checks.

First Unannounced Cash Count. On February 9, 2023, the OIG conducted an unannounced cash count at Glade View.

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<sup>3</sup> The Financial and Program Cost Accounting and Reporting for Florida Schools, 2021 (“Red Book”) is incorporated by reference in Rule 6A-1001, Florida Administrative Code, pursuant to requirements of §§1010.01, 1010.20 and 1011.07, Fla. Stat.

<sup>4</sup> SchoolCash is the accounting software used for recording school internal funds financial transactions.

- \$735.85 in Unidentified Cash Found in Drop-safe. Our review of the contents in the drop-safe at Glade View found four zippered plastic bags with a combined total of \$735.85 in cash that did not have any supporting documentation for the collections and were not recorded on the *Drop-safe Log*. The total amounts written on the outside of the zippered plastic bags totaled only \$444 which did not correspond with the \$735.85 found in the bags. (See Table 1 and Exhibit 1.)

**Table 1**  
**Unidentified Collections in the Drop Safe on February 9, 2023**

<b>Bag No.</b>	<b>Currency Denomination</b>	<b>Total Cash in Bag</b>	<b>Dollar amount written on the bag</b>
1	Bills	\$704.00	\$145.00
2	Quarters (\$0.25)	25.50	269.00
3	Dimes (\$0.10)	4.50	20.00
4	Nickels (\$0.05)	1.85	9.00
	<b>Totals</b>	<b>\$735.85</b>	<b>\$443.00</b>

- Cash in the Safe Belonged to the Valentine Grams Fundraiser. The school treasurer stated that the \$735.85 in currency bills and coins found in the safe during the February 9, 2023, cash count was related to the ongoing Valentine Grams fundraiser. The *Fundraising Application/Recap Form* indicated the fundraiser was approved by the Principal on February 3, 2023, and sales would occur from February 5 through 14, 2023. The purpose of the fundraiser was to defray the cost of the Safety Patrol trip to Washington, D.C.
- Delay in Processing Collections for Deposit. On February 23, 2023, the school treasurer processed six deposits totaling \$954, which were recorded in SchoolCash as Deposits #710 through #715. (See Table 2.) This money was credited to the Safety Patrol Washington, D.C. Account (#6-4000.00). All accompanying *MCRs* and the entry on *Drop-safe Log #12-25397* were dated February 15, 2023.

We compared the cash denominations of the \$735.85 found in the safe on February 9, 2023, with the \$738 cash denominations for Deposits #710 through #714 as recorded in SchoolCash on February 23, 2023. (See Table 2.) It appears that \$734<sup>5</sup> of the \$738 for Deposits #710 through #714 was the cash we observed during the February 9, 2023, cash count. There was no documentation on the *Drop-safe Log* indicating whether the \$735.85 counted during our visit were returned to a sponsor for clarification and if, or when, these funds were properly returned to the safe.

---

<sup>5</sup> A bag with \$1.85 in nickels found on the February 9, 2023, cash counts remained in the drop-safe during our second unannounced cash count on March 27, 2023.

**Table 2  
Fundraiser Collections Deposited on February 23, 2023**

<b>Deposit No.</b>	<b>MCR date</b>	<b>MCR Notation</b>	<b>Total Deposit</b>	
710	2/15/2023	3 of 6	\$119	\$735.85 was found in the safe on 2/9/23
711	2/15/2023	1 of 6	\$126	
712	2/15/2023	5 of 6	\$127	
713	2/15/2023	2 of 6	\$173	
714	2/15/2023	6 of 6	\$193	
<b>Total</b>			<b>\$738</b>	
<b>Additional MCR</b>				
715	2/15/2023	4 of 6	\$216	
<b>Total Fundraiser</b>			<b>\$954</b>	

**Second Unannounced Cash Count.** On March 27, 2023, the OIG performed a second unannounced examination of the drop-safe’s contents at Glade View.

- **Collections Not Timely Deposited Due to Delay in Ordering/Replenishing Deposit Slips.** Six collections totaling \$4,042 were found in the safe. The six accompanying *MCRs* were dated between March 3 and 9, 2023. The school treasurer stated that the \$4,042 collected between March 3 and 9, 2023, had neither been processed for recording in the SchoolCash Accounting System nor deposited into the bank account as of March 27, 2023, because the school was out of bank deposit slips.

The school’s accounting records indicated the last deposit prior to our March 27, 2023, observation was completed on March 1, 2023. However, the Treasury Department confirmed that the school treasurer did not request bank deposit slips until March 9, 2023, six working days after the treasurer processed the last deposit on March 1, 2023. ***FDOE Red Book*** requires that collections must be processed for bank deposit within five working days of collection.

- **Previously Observed Coins Still in Safe.** During the second cash count on March 27, 2023, the OIG observed a zippered plastic bag of \$1.85 in nickels with no accompanying *MCR*. Comparison with images taken during the February 9, 2023, cash count showed it to be the same bag with the same contents that was previously observed. (See Exhibit 2.)
- **Currency Being Substituted.** ***FDOE Red Book*** requires that collections be deposited into the bank intact; meaning in the same denominations dropped in the safe. We analyzed the currency and coin counts allegedly collected during February 5 through 14, 2023, and compared the counts to the currency and coin counts reported as deposited into the bank and credited to the Safety Patrol account on February 23, 2023. The analysis revealed cash denominations were being swapped between collections and not deposited intact as received. (See Table 3.)

**Table 3**  
**Comparison of Collections to Deposits**  
**As of March 27, 2023**

<b>Date</b>		<b>\$20</b>	<b>\$10</b>	<b>\$5</b>	<b>\$1</b>	<b>\$.25</b>	<b>\$.10</b>	<b>\$.05</b>	<b>Total</b>
2/9/23 Count	Count	11	6	21	319	102	45	37	
	\$	\$220	\$60	\$105	\$319	\$25.50	\$4.50	\$1.85	\$735.85
Deposits #710-#714	Count <sup>6</sup>	13	14	31	183	0	0	0	
	\$	\$260	\$140	\$155	\$183	0	0	0	\$738.00
Difference	Count	(2)	(8)	(10)	136	102	45	37	
	\$	(\$40)	(\$80)	(\$50)	\$136	\$25.50	\$4.50	\$1.85	(\$2.15)
3/27/23 Count	Count							37	
	\$							\$1.85	\$1.85

**Recommendation**

To protect the integrity and completeness of collections, the school should comply with the **FDOE Red Book** requirement that, “all money collected must be deposited intact to a depository ... within five (5) working days.”

**Management’s Response from the Principal:** The bookkeeper will review and sign indicated she has reviewed FDOE Red Book requirement that, “all money collected must be deposited intact to a depository ... within five (5) working days.” (See page 12.)

**2. 42% (\$8,662) of Collections Delayed in Processing for Deposit**

During July 1, 2022, through March 30, 2023, a total of \$20,554 in 43 collections were recorded in the *Drop-safe Log* and in the SchoolCash accounting system. The OIG reviewed the *Drop-Safe Log*, *Monies Collected Reports (MCRs)*, bank deposit records, and *Bank Statements*. Our review found that the school treasurer removed the collections from the safe for processing between one and 15 working days after the collections were dropped in the safe for deposit by activity sponsors. However, the treasurer did not record the collections into the SchoolCash system until one to 37 working days after the monies were removed from the safe for processing by the treasurer.

**Recommendation**

Money collections should be administered in accordance with **FDOE Red Book**, **Internal Accounts Manual**, and District guidelines. Specifically, **FDOE Red Book** and **District Bulletin #P 18-132 CFO** require that:

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<sup>6</sup> Count based on SchoolCash deposit records.

- Monies collected be accompanied by a properly prepared *MCR*, which should include the date of collection, the internal account name and number assigned to the activity, the total amount to be deposited to each account, the purpose of the collection, names of each payee, and check number/amount, if applicable.
- Collections must be put into the drop-safe daily and be deposited into the bank within five working days after the collection. Delay in turning in the monies for deposit could subject the monies to unwarranted exposure and result in financial irregularities.

***Management’s Response from the Principal:*** *The bookkeeper will review and sign indicated she has reviewed that money collections should be administered in accordance with FDOE Red Book, Internal Accounts Manual, and District guidelines. (See page 12.)*

### 3. Noncompliance with Drop-Safe Log Guidelines

The *Internal Accounts Manual, Chapter 7* states,

*“As deposit bundles are removed from the safe by the [school] treasurer and another staff member, they must be compared against Section 1 of the Drop-safe Log that was completed by the sponsors. ... This assures that all funds were logged in and out of the safe. The two verifiers then initial Section 2 of the Drop-safe Log.”* Quoting *id.* at 5 (“**Remove funds from the safe.**”)

And, after the school treasurer deposits the funds into SchoolCash,

*“The Treasurer will give the [SchoolCash’s official] receipts to the Document Custodian of the Drop Safe Log. That staff member will complete the third section of the Drop Safe Log with the Receipt# and their initials. They shall also verify that any discrepancies between the amounts listed by the teacher and the amounts receipted by the Treasurer are noted on the log and on the teacher’s receipt. Principals shall determine the size of discrepancies that should be forwarded to the Principal for action.”*<sup>7</sup>

During July 1, 2022, through March 17, 2023, a total of six *Drop-safe Log* pages were completed by staff. Our review revealed that *Section 2* of two pages of the *Drop-Safe Log* (#12-25394 and #12-25395) containing 15 collections totaling \$9,052 were signed only by the school treasurer when collections were removed from the safe for processing. There is no evidence that an independent verifier was present to verify the deposit information when the safe was opened.

Additionally, the Document Custodian did not initial or sign *Section 3* of *Drop-safe Log* #12-25394 for two entries (totaling \$820) or record the *Official Receipt* numbers after the collections were recorded in SchoolCash. Consequently, there was no independent confirmation that the school treasurer entered the deposit information into the school’s accounting system.

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<sup>7</sup> *District Bulletin #P18-132 CFO* FY18 Updated Drop Safe Log Procedures, October 25, 2017.

## Recommendation

Money collections should be administered in accordance with the *FDOE Red Book, Internal Accounts Manual*, and District guidelines. Specifically, the treasurer and the independent staff verifier should jointly complete *Section 2* of the *Drop-safe Log* to confirm the treasurer's removal of the deposits for processing. Also, the Document Custodian should complete *Section 3* of the *Drop-safe Log* after the school treasurer entered the deposit information into the school's accounting system by entering the *Official Receipt* number on the *Drop-safe Log*.

*Management's Response from the Principal: The bookkeeper and money collections custodians will review and sign that they have reviewed the procedures below based on the FDOE Red Book, Internal Account Manual, and district guidelines. A new document custodian will be named by August 31, 2023. (See page 12.)*

### 4. Overall Noncompliance with the District's Money Collection Procedures

Our review of money collection records noted several instances of noncompliance with District procedures related to money handling.

- Designated Donation Placed in General Activities. On December 8, 2022, the school received a check donation of \$3,750 designated for the purchase of 30 Chromebooks at \$125 each. The donation was deposited into the General Activities Account (#7-0100.00) instead of a trust account designated for that purpose. As of March 17, 2023, the school had neither established a trust account for Student Technology Purchases nor initiated the designated purchase of Chromebooks for students. Additionally, there was no evidence that the donation was properly acknowledge by the Principal or that the Superintendent was notified.
- Grouping Multiple MCRs into One Deposit Entry. Our review noted the school treasurer grouped individual MCRs recorded on the *Drop-safe Log*, usually by sponsor name, into one single deposit entry in SchoolCash. This resulted in MCRs with different collection dates receiving the same receipt number assigned by the accounting software. Consequently, the Document Custodian used the same *Official Receipt* number for several MCRs when completing *Section 3* of the *Drop-safe Log*.

*Chapter 7* of the *Internal Accounts Manual* requires the school treasurer verify each MCR by creating a deposit form in SchoolCash by “[w]orking one MCR at a time.” See id. at 5 (“**Verify each Monies Collected Form by creating a deposit form in SchoolCash.**”)

By entering groups of MCRs as one deposit form, each MCR recorded on the *Drop-Safe Log* cannot be clearly referenced to entries in SchoolCash.

- Conflicting Documentation. Collection records for two deposits did not agree with the amount of money recorded in SchoolCash.
  - Deposit #699 was a \$1,092 collection for a coronation fundraiser. However, this collection was supported by an *MCR* totaling \$882, which included a note stating “REDO 12/21/22”. There was no explanation for the additional \$210. Furthermore, the funds were recorded in the General Activities Account (#7-0100.00) instead of a decimalized account for the fundraiser.
  - Deposit #708 (for \$321) was supported by an *MCR* totaling \$331 and also recorded on the *Drop-Safe Log* (#12-25397) as \$331. There was no explanation or sponsor’s initials on the *MCR* or *Drop-safe Log* acknowledging the \$10 shortage of funds.

## Recommendations

Money collections should be administered in accordance with *FDOE Red Book, Internal Accounts Manual*, and District guidelines. Specifically,

- As required by the *Internal Accounts Manual, Chapter 4*, “*Monies that are collected for a specific purpose must be deposited into trust accounts. Funds in restricted trust accounts must be spent for the express purpose designated by the donor.*”
- As required by *School Board Policy 6.04*, “*1. Donations to the school system of funds, materials, or equipment having a value of \$1,000 or less shall be acknowledged in writing by the principal or department head. 2. Donations having a value in excess of \$1,000 shall be acknowledged in writing by the Superintendent. 3. Donations having a value in excess of \$10,000 shall be presented to the Superintendent for Board recognition.*”
- As required by the *Internal Accounts Manual, Chapter 7*, to facilitate further review of each *MCR* completed, the school treasurer should record each *MCR* individually into SchoolCash, thus generating a unique *Official Receipt* number which could be traced back for confirmation of funds.
- To ensure proper fiscal accountability, the school treasurer should verify the accuracy of money turned in by sponsors for deposit prior to entering records into the General Ledger. Discrepancies between the amount of monies turned in and the amount on related collection records should be reviewed and resolved accordingly.
- To assist the school in evaluating the performance of individual fundraisers, a designated decimalized account should be used to account for all revenues and expenditures related to the specific fundraiser.
- To ensure large donations of funds, materials, or equipment are properly acknowledged, recorded, and timely utilized pursuant to the donor’s directions, the school should timely notify the Superintendent of donations with a value in excess of \$1,000 so that the donations can be properly acknowledged in writing as mandated by *School Board Policy 6.04*.



***Management's Response from the Principal:*** *The bookkeeper will review and sign indicating she has reviewed money collections should be administered in accordance with FDOE Red Book, Internal Accounts Manual, and District guidelines. (See page 12.)*

***Overall Response from the Chief Financial Officer:*** *The Accounting Department referred this case to the OIG after noticing there were monthly submissions with no activity for Drop Safe Logs (DSL) from August to November, and the submissions for December included DSLs with deposit entries back to October with inadequate documentation. The report stated when comparing the DSL to the Bank Deposits, it was determined that no cash was missing, however, there were actually more funds deposited to the bank than reflected on the DSL.*

*Management agrees there was a breakdown in the process at this school, and agrees with the OIG recommendations. The Principal, Sponsors, and Document Custodian will be required to take the mandatory training available in eLM for FY24. Management will follow up to ensure completion in early FY24. The Treasurer will be required to retake the New Treasurer Orientation 2-Day Class in August.*

*As for the donation, funds have since been moved from General Activities to a Special Project account.*

*While District staff continue to enhance training, the prescribed procedures must be implemented with fidelity by school staff to be effective. The checks and balances surrounding the DSL were able to identify these issues early and allow timely reporting to the IG.*

*(See page 13.)*

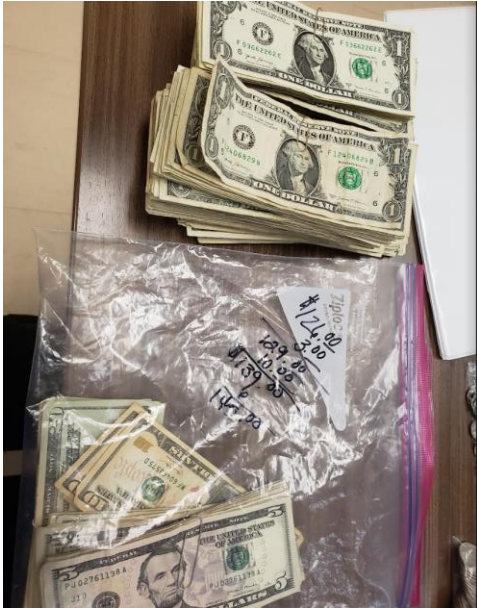
***Additional Comments from the Principal:***

- 1. The bookkeeper will attend and sign verifying she attend all internal account monthly bookkeeping training in Fy23-23 (sic.)*
- 2. The principal will review all findings with bookkeeper by August 31, 2023.*

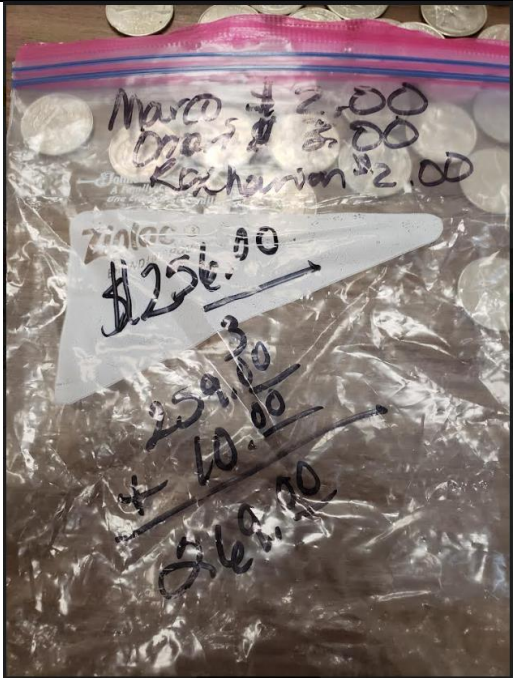
*(See page 12.)*

-End of Report-

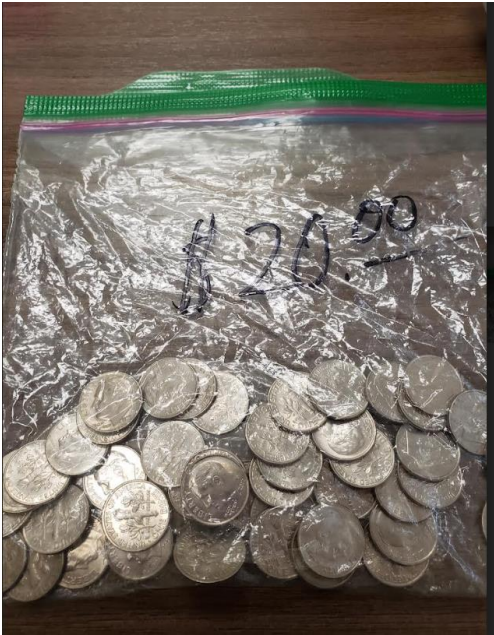
**Exhibit 1**  
**Contents in the Drop-Safe on February 9, 2023**



**Bills:** Written Amount \$145  
 Actual Count \$704



**Quarters:** Written Amount \$269  
 Actual Count \$25.50

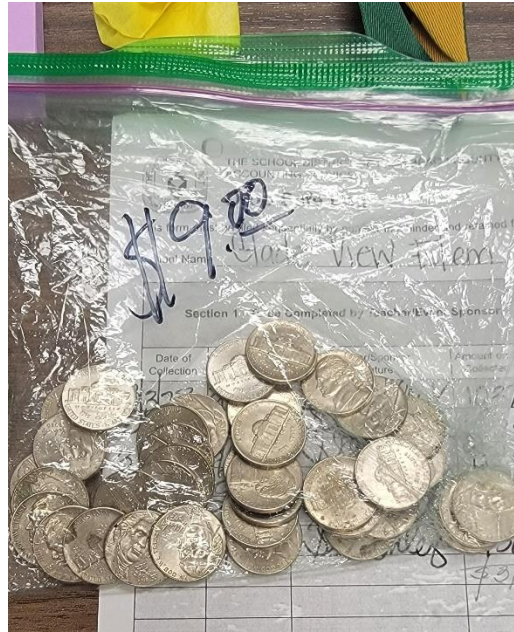


**Dimes:** Written Amount \$20  
 Actual Count \$4.50



**Nickels:** Written Amount \$9.00  
 Actual Count \$1.85

**Exhibit 2**  
**Contents in the Drop-Safe on March 27, 2023**



Nickels: Written Amount \$9.00  
Actual Count \$1.85

No change from count of Feb 9, 2023.

**Management's Response**  
*Principal of Glade View Elementary School*

June 20, 2023

Glade View's Special Review response.

I concur, please see the response.

1. \$735.85 in Cash Without Supporting Documentation found in Drop Safe  
The bookkeeper will review and sign indicating she has reviewed FDOE Red Book requirement that, "all money collected must be deposited intact to a depository ... within five (5) working days."
2. 42% (\$8,662) of Collections Delayed in Processing for Deposit  
The bookkeeper will review and sign indicating she has reviewed that Money collections should be administered in accordance with FDOE Red Book, Internal Accounts Manual, and District guidelines.
3. Noncompliance with Drop-Safe Log Guidelines  
The bookkeeper and Money collections custodians will review and sign that they have reviewed the procedures below based on the FDOE Red Book, internal accounts Manual, and district guidelines. A new Document custodian will be named by August 31, 2023.
4. Overall Noncompliance with the District's Money Collection Procedures  
The bookkeeper will review and sign indicating she has reviewed Money collections should be administered in accordance with FDOE Red Book, Internal Accounts Manual, and District guidelines.

Additional Comments

1. The bookkeeper will attend and sign verifying she attend all internal account monthly bookkeeping trainings in Fy23-23.
2. The principal will review all findings with Bookkeeper by August 31, 2023.

Best regards,



Shundra Dowers  
Principal

**RECEIVED**

JUN 20 2023

**INSPECTOR GENERAL**

M



**Management's Response**  
*Chief Financial Officer*



**THE SCHOOL DISTRICT OF  
PALM BEACH COUNTY, FL**

**HEATHER FREDERICK, CPA  
CHIEF FINANCIAL OFFICER**

**MICHAEL J. BURKE  
SUPERINTENDENT**

CHIEF FINANCIAL OFFICE  
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**MEMORANDUM**

**RECEIVED**

**JUN 21 2023**

**INSPECTOR GENERAL**

**TO:** Teresa Michael, Inspector General  
**FROM:** Heather Frederick, Chief Financial Officer  
**DATE:** June 21, 2023  
**SUBJECT:** **Special Review of Money Collections at Glade View ES**

The Accounting Department referred this case to the OIG after noticing there were monthly submissions with no activity for Drop Safe Logs (DSL) from August to November, and the submissions for December included DSLs with deposit entries back to October with inadequate documentation. The report stated when comparing the DSL to the Bank Deposits, it was determined that no cash was missing, however, there were actually more funds deposited to the bank than reflected on the DSL.

Management agrees there was a breakdown in the process at this school, and agrees with the OIG recommendations. The Principal, Sponsors, and Document Custodian will be required to take the mandatory training available in eLM for FY24. Management will follow up to ensure completion in early FY24. The Treasurer will be required to retake the New Treasurer Orientation 2-Day Class in August.

As for the donation, funds have since been moved from General Activities to a Special Project account.

While District staff continue to enhance training, the prescribed procedures must be implemented with fidelity by school staff to be effective. The checks and balances surrounding the DSL were able to identify these issues early and allow timely reporting to the IG.

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**The School District of Palm Beach County, Florida**  
**A Top High-Performing A-Rated School District**  
*An Equal Opportunity Education Provider and Employer*

## Audit Committee's Comments and Recommendations



THE SCHOOL DISTRICT OF  
PALM BEACH COUNTY, FLORIDA

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DAVID TALLEY  
AUDIT COMMITTEE CHAIR

SCHOOL BOARD  
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ERICA WHITFIELD

MICHAEL J. BURKE, SUPERINTENDENT

September 6, 2023

Dear School Board Members:

On August 18, 2023, Office of Inspector General audit staff presented the *Special Review of Money Collections at Glade View Elementary School* to the Palm Beach School District Audit Committee. This Special Review was conducted at the request of Glade View Elementary School Principal and the purpose was to determine the following: 1) if all collections were properly processed and deposited, 2) if all monies in the drop-safe were properly accounted for; and 3) the extent of compliance with District procedures in safeguarding money after collection.

As a result of the review the following major conclusions were made: 1) \$735.85 in cash without supporting documentation found in drop-safe, 2) 42% (\$8,662) of collections were delayed in processing for deposit, 3) Noncompliance with drop-safe log guidelines, and 4) Overall noncompliance with the District's money collections procedures. In response to the review, the school's principal indicated that additional training and support would be offered to the Treasurer to ensure compliance with cash collection procedures.

Upon discussion the Audit Committee learned that this is a repeat finding for the Treasurer/school, and the committee expressed concerns that the Principal was not taking sufficient corrective actions. As a result, the Audit Committee made the following recommendations to the Board in a unanimous 7-0 vote which would be summarized in a letter to the Board and signed by the Audit Committee Chair.

- 1) Three or more repeat findings for a school involving mishandling of cash will necessitate the Inspector General notify the school board during the IG Report (verbal report) of the repeated finding to include the name of school. This will serve as notification to the Superintendent and District administrators that an ongoing issue has remained unresolved.
- 2) When providing management's response to an audit finding involving cash, Principals should provide sufficient details as to what corrective actions are being implemented.
- 3) That all school-based Treasurers' job descriptions be revised to include handling of cash and that the Treasurer's Annual Evaluation include a measure involving compliance with applicable governing directives involving cash.

Respectfully,

*David Talley* 9/6/23

David Talley  
Audit Committee Chair

cc: Mike Burke, Superintendent

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