



The School District of Palm Beach County, Florida

Internal Funds Accounts Audit June 30, 2020

Report #2021-04



MISSION STATEMENT

The School District of Palm Beach County is committed to providing a world-class education with excellence and equity to empower each student to reach his or her highest potential with the most effective staff to foster the knowledge, skills, and ethics required for responsible citizenship and productive careers.

Donald E. Fennoy II, Ed.D.
Superintendent of Schools

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** as of June 30, 2020

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THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FLORIDA

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WEST PALM BEACH, FL 33406
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TERESA MICHAEL, CIG, CIGI, CFE
INSPECTOR GENERAL

SCHOOL BOARD
FRANK A. BARBIERI, JR, ESQ, CHAIR
KAREN M. BRILL, VICE CHAIR
MARCIA ANDREWS
ALEXANDRIA AYALA
BARBARA McQUINN
DEBRA L. ROBINSON, M.D.
ERICA WHITFIELD

DONALD E. FENNOY II, Ed.D., SUPERINTENDENT

April 16, 2021

Members of the School Board
Donald E. Fennoy II, Ed.D., Superintendent of Schools
Members of the School Board Audit Committee

Ladies and Gentlemen:

We have audited the Combined Statement of Changes in Fund Balance-Cash Basis for the Year Ended June 30, 2020, for the Internal Fund Accounts of the Schools (as listed in Note 4) of The School District of Palm Beach County, Florida, pursuant to the *Florida State Board of Education, Administrative Rules 6A-1.001* and related *Florida Department of Education Rules (Chapter 8, Sections (I)(1)(b) and (III)(4.2) of Financial and Program Cost Accounting and Reporting for Florida Schools)*. This financial statement is the collective responsibility of each school's principal. Our responsibility is to express an opinion on this combined financial statement based on our audit.

We conducted our audit in accordance with *Generally Accepted Auditing Standards*, promulgated by the American Institute of Certified Public Accountants and the *Government Auditing Standards* promulgated by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance that the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, this financial statement was prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. In addition, this financial statement presents only the Internal Fund Accounts and is not intended to present the changes in fund balance of The School District of Palm Beach County, Florida, on the basis of accounting discussed in Note 1.

This report presents the results of Internal Funds Audits for all the 174 schools. In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the changes in fund balance of the Internal Fund Accounts of the Schools of The School District of

Palm Beach County, Florida, for Year Ended June 30, 2020, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 16, 2021, on our consideration of The School District of Palm Beach County, Florida's internal control over financial reporting for Internal Fund Accounts and our tests of its compliance with certain provisions of laws, regulations, *School Board Policies*, and School District procedures and guidelines.

Our audit was made for the purpose of forming an opinion on the above-mentioned financial statement taken as a whole. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the Combined Statement of Changes in Fund Balance-Cash Basis for the Internal Funds of the Schools of The School District of Palm Beach County, Florida. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and in our opinion, is fairly presented in all material respects, in relation to the financial statement taken as a whole.

Sincerely,

Teresa Michael
Inspector General
Office of Inspector General

The School District of Palm Beach County, Florida
Combined Statement of Changes in Fund Balance – Cash Basis
Internal Fund Accounts
Year Ended June 30, 2020

FY 2020 ALL SCHOOLS	Beginning Balance	Receipts	Expenditures	Transfers In	Transfers Out	Ending Balance
1 – ATHLETICS	\$1,738,707.56	\$4,370,788.73	\$4,299,656.53	\$1,449,641.80	\$1,366,455.64	\$1,893,025.92
2 - MUSIC	1,060,451.33	1,060,451.33	4,316,216.03	1,374,298.21	1,427,250.95	1,339,454.43
3 - CLASSES	1,197,340.38	4,621,092.75	4,365,363.43	1,000,155.16	1,133,658.25	1,319,566.61
4 - CLUBS	1,778,042.88	4,407,048.99	4,046,104.40	1,345,318.05	1,455,648.85	2,028,656.67
5 - DEPARTMENTS	4,615,688.28	5,888,672.88	5,309,287.98	2,187,888.07	2,214,137.91	4,615,701.54
6 - TRUSTS	8,578,780.64	40,222,723.72	40,545,175.92	2,315,041.46	2,487,000.46	8,084,369.44
7 - GENERAL ACTIVITIES	1,813,601.71	2,462,198.92	2,905,825.08	1,747,383.11	1,335,143.76	1,782,214.90
TOTALS	<u>\$20,782,612.78</u>	<u>\$66,621,127.90</u>	<u>\$65,787,629.37</u>	<u>\$11,419,295.82</u>	<u>\$11,419,295.82</u>	<u>\$21,616,111.31</u>

Source: Individual School Statements of Changes in Fund Balance.

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June 30, 2020

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Pursuant to *Chapter 6A-1.001 Florida State Board of Education Rules* and by reference, *Chapter 8 of Financial and Program Cost Accounting and Reporting for Florida Schools*, “internal funds are defined as all local school funds derived by any public school from all activities and sources” and “funds collected shall be expended to benefit those students in school unless the funds are being collected for a specific documented purpose or are generated by career education production shops.” This report consists of the 174 schools listed in Note 4. The District retains no equity interest in these funds and they are included in the District’s Comprehensive Annual Financial Report as an agency fund. The District and its governing board are organized and operated under *Section 4, Article IX, of the Constitution of Florida* and *Chapter 1001 of Florida Statutes*. The District’s boundaries are coterminous with those of Palm Beach County. Management of the schools is independent of county and city governments.

Basis of Accounting

The financial statement is prepared on the cash basis of accounting; consequently, revenues are recognized when received rather than when earned, and disbursements are recognized when cash is disbursed rather than when the obligation is incurred.

(2) CASH AND INVESTMENTS

Cash and investments include petty cash, demand deposits, savings and time deposits and are held in qualified public depositories pursuant to *Florida Statutes, Chapter 280, “Florida Security for Public Deposits Act.”* Under the Act, every qualified public depository shall deposit with the State Chief Financial Officer eligible collateral of the depository to be held subject to his or her order. The State Chief Financial Officer, by rule, shall establish minimum required collateral pledging levels. The pledging level may range from 25% to 150% of the average monthly balance of public deposits depending upon the depository’s financial condition and establishment period. All collateral must be deposited with an approved financial institution. Any losses to public depositories are covered by applicable deposit insurance, sale of securities pledged as collateral and, if necessary, assessments against other qualified public depositories of the same type as the depository in default.

(3) ACTIVITIES ACCOUNTS

The student activity accounts used in this report are as follows:

Athletics

All revenue and expenditures involving athletic business transacted at the school level is recorded in this account classification.

Music

Proceeds from activities of musical organizations; donations to these groups; and their expenses for supplies and trips are recorded in this account classification.

Classes and Clubs

Class and club accounts are those that support a group of students within a community of interest with a roster of members, officers, and a sponsor. Approval for the existence of all club and class activities is the responsibility of the principal. Class and club monies must be spent for the benefit of the class or club or for purposes designated by the class or club that participated in generating the revenue.

Departments

Departments are structured in a manner similar to classes and conduct their financial activities subject to those guidelines.

Trusts

Funds collected for specific, restricted purposes are accounted for in trust funds. Trust funds can be spent only for the purposes for which collected.

General

This category encompasses all other accounts for funds which are to be utilized for the general welfare of the student today.

(4) SCHOOLS IN THE DISTRICT

This report includes the following 174 schools:

Elementary Schools (109)

Acreage Pines Elementary
Addison Mizner Elementary
Allamanda Elementary
Banyan Creek Elementary
Barton Elementary
Beacon Cove Intermediate
Belle Glade Elementary
Belvedere Elementary
Benoist Farms Elementary
Berkshire Elementary
Binks Forest Elementary
Boca Raton Elementary
C.O. Taylor / Kirklane Elementary
Calusa Elementary
Cholee Lake Elementary
Citrus Cove Elementary
Coral Reef Elementary
Coral Sunset Elementary

Crosspointe Elementary
Crystal lakes Elementary
Cypress Trails Elementary
D.D. Eisenhower Elementary
Del Prado Elementary
Diamond View Elementary
Discovery Key Elementary
Dr. Mary McLeod Bethune Elementary
Egret Lake Elementary
Elbridge Gale Elementary
Equestrian Trails Elementary
Everglades Elementary
Forest Hill Elementary
Forest Park Elementary
Freedom Shores Elementary
Frontier Elementary
Galaxy E3 Elementary
Glade View Elementary

Golden Grove Elementary
Gove Elementary
Grassy Water Elementary
Greenacres Elementary
Grove Park Elementary
H.L. Johnson Elementary
Hagen Road Elementary
Hammock Pointe Elementary
Heritage Elementary
Hidden Oaks Elementary
Highland Elementary
Hope-Centennial Elementary
Indian Pines Elementary
J.C. Mitchell Elementary
Jerry Thomas Elementary
Jupiter Elementary
Jupiter Farms Elementary
K.E. Cunningham/Canal Point Elementary
Lake Park Elementary
Lantana Elementary
Liberty Park Elementary
Lighthouse Elementary
Limestone Creek Elementary
Lincoln Elementary
Loxahatchee Groves Elementary
Manatee Elementary
Marsh Pointe Elementary
Meadow Park Elementary
Melaleuca Elementary
Morikami Park Elementary
New Horizons Elementary
North Grade Elementary
Northboro Elementary
Northmore Elementary
Orchard View Elementary
Pahokee Elementary
Palm Beach Gardens Elementary

Palm Beach Public Elementary
Palm Springs Elementary
Palmetto Elementary
Panther Run Elementary
Pierce Hammock Elementary
Pine Grove Elementary
Pine Jog Elementary
Pioneer Park Elementary
Pleasant City Elementary
Plumosa Elementary
Poinciana Elementary
Rolling Green Elementary
Roosevelt Elementary
Rosenwald Elementary
Royal Palm Beach Elementary
S.D. Spady Elementary
Sandpiper Shores Elementary
Seminole Trails Elementary
South Grade Elementary
South Olive Elementary
Starlight Cove Elementary
Sunrise Park Elementary
Sunset Palms Elementary
The Conservatory School @ North Palm
Beach Elementary
Timber Trace Elementary
U.B. Kinsey/Palmview Elementary
Verde Elementary
Village Academy
Washington Elementary
Waters Edge Elementary
Wellington Elementary
West Gate Elementary
West Riviera Elementary
Westward Elementary
Whispering Pines Elementary
Wynnebrook Elementary

Middle Schools (32)

Bak Middle School of the Arts
Bear Lakes Middle
Boca Raton Middle
Carver Middle
Christa McAuliffe Middle

Congress Middle
Conniston Middle
Crestwood Middle
Don Estridge High Tech Middle
Eagles Landing Middle

Emerald Cove Middle
Howell L. Watkins Middle
Independence Middle
Jeaga Middle
John F. Kennedy Middle
Jupiter Middle
L.C. Swain Middle
Lake Shore Middle
Lake Worth Middle
Lantana Middle
Loggers' Run Middle

Okeeheelee Middle
Omni Middle
Osceola Middle
Palm Springs Middle
Polo Park Middle
Roosevelt Middle
Tradewinds Middle
Watson B. Duncan Middle
Wellington Landings Middle
Western Pines Middle
Woodlands Middle

High Schools (23)

A.W. Dreyfoos, Jr. School of the Arts
Atlantic High
Boca Raton High
Boynton Beach High
Forest Hill High
Glades Central High
John I. Leonard High
Jupiter High
Lake Worth High
Olympic Heights High
Pahokee Middle/Senior High
Palm Beach Central High

Palm Beach Gardens High
Palm Beach Lakes High
Park Vista High
Royal Palm Beach High
Santaluces High
Seminole Ridge High
Spanish River High
Suncoast High
Wellington High
West Boca Raton High
William T. Dwyer High

Other Schools (10)

Adult Education Center
Crossroads Academy
Delray Full Service Center
Indian Ridge School
Palm Beach Virtual
Riviera Beach Preparatory &
Achievement Academy
Royal Palm School
South Intensive Transition School
Turning Point Academy
West Technical Education Center



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ERICA WHITFIELD

DONALD E. FENNOY II, Ed.D., SUPERINTENDENT

April 16, 2021

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

Members of the School Board
Donald E. Fennoy II, Ed.D., Superintendent of Schools
Members of the School Board Audit Committee

Ladies and Gentlemen:

We have audited the Combined Statement of Changes in Fund Balance-Cash Basis of the Internal Fund Accounts of the Schools of The School District of Palm Beach County, Florida, as of and for the year ended June 30, 2020, and have issued our report thereon dated April 16, 2021. We conducted our audit in accordance with *Generally Accepted Auditing Standards*, promulgated by the American Institute of Certified Public Accountants and the applicable standards contained in *Government Auditing Standards*, promulgated by the Comptroller General of the United States.

As part of obtaining reasonable assurance about whether The School District of Palm Beach County, Florida's financial statement for Internal Funds is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, *School Board Policies* and School District procedures and guidelines, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended for providing the information of the School District to the School Board, Audit Committee, and other interested parties.

Sincerely,

Teresa Michael
Inspector General
Office of Inspector General

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PALM BEACH COUNTY, FLORIDA

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April 16, 2021

Members of the School Board
Donald E. Fennoy II, Ed.D., Superintendent of Schools
Members of the School Board Audit Committee

Ladies and Gentlemen:

We have audited the Combined Statement of Changes in Fund Balance-Cash Basis of the Internal Fund Accounts of The School District of Palm Beach County, Florida, as of and for the year ended June 30, 2020, and have issued our report thereon dated April 16, 2021.

In planning and performing our audit of the Combined Statement of Changes in Fund Balance-Cash Basis of the Internal Funds of The School District of Palm Beach County, Florida, for the year ended June 30, 2020, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the Combined Statement of Changes in Fund Balance-Cash Basis of the Internal Funds, and not to provide assurance on the internal control structure. We also performed risk analysis at all the schools to identify high-risk areas for additional testing; such as, financial trends of individual accounts, payments to specific vendors, and previous audit noncompliances, etc.

To evaluate the extent of compliance with *School Board Policies*, School District procedures and guidelines, and to detect potential irregularities, we conducted both random and judgmental sample testing. Judgmental sampling is widely used by the U.S. Government Accountability Office (GAO) and professional auditing practitioners to assess the effectiveness of controls and the extent of compliance with laws, rules, and regulations. In judgmental sampling, auditors rely on their knowledge and experience to select items and transactions most likely to have a questionable public purpose, and therefore could provide an indicator of potential fraud or irregularity. If significant irregularities were identified during the audit, we would perform a separate review to examine all relevant transactions and the instances of alleged irregularities would be referred to School Police and Office of Employee and Labor Relations for further investigation, if warranted. The results of these expanded scope reviews were not included in this report and were released as separate reports.

As a result of this examination, we hereby present a number of findings and recommendations for consideration by District management. These suggestions are based primarily on the work done during our audit engagement. The findings are not necessarily covering every possible weakness;

nevertheless, we do think they deserve careful consideration. We also identified 38 schools in which no significant noncompliances were identified. Eleven (11) of the 38 schools also had no significant noncompliances in Fiscal Year 2019.

Collectively, there were nine findings for the 2020 Internal Funds Audit of 174 schools. These findings were categorized into four major areas: Disbursements, Money Collections, Leasing of School Facilities, and Afterschool Programming. Findings for each school were brought to the immediate attention of the Principal during the fieldwork. Individual management response was obtained from each of the Principals and was included in each school audit. We also have recognized corrections of prior year emerging issues.

We recognize that implementing the recommendations outlined in each finding will require staff commitments. However, we believe that the benefits derived will exceed the cost of implementing these recommendations.

OVERALL CONCLUSIONS AND FINDINGS

I. 38 Schools with No Significant Noncompliance

II. Disbursements

1. Disbursements Not Properly Documented or Approved
2. Vendors Performed Services on Campus Without *Consultant Agreements*

III. Money Collections

3. Monies Not Deposited Timely
4. Controls in Prenumbered Documents
5. Inadequate Fundraising Documentation

IV. Leasing of School Facilities

6. *Lease Agreement* Not Properly Signed
7. Late Payments from Lessees

V. Afterschool Programming

8. Improper Release of Students
9. Student Records Not Properly Maintained

SAMPLING METHODOLOGY

(Source: GAO's "Using Statistical Sampling", May 1992)

Judgmental Sampling. To evaluate the extent of compliance with *School Board Policies*, School District procedures and guidelines, and to detect potential irregularities, we conducted both random and judgmental sample testing. Judgmental sampling is widely used by the U.S. Government Accountability Office (GAO) and professional auditing practitioners to assess the effectiveness of controls and the extent of compliance with laws, rules, and regulations. In judgmental sampling, auditors rely on their knowledge and experience to select items and transactions most likely to have a questionable public purpose, and therefore could provide an indicator of potential fraud or irregularity.

Judgmental Sampling Results Cannot Be Generalized to Population. Judgmental sampling is not statistical or scientific sampling, and the rate of occurrence would not be the same in the remaining population of untested items. Therefore, the sampling results cannot be generalized to a population. Applying the occurrence rate from judgmental samples to the entire population of transaction is meaningless and will produce misleading generalization.

Audit Scope and Extent of Testing Through Various Sample Sizes for Individual Schools. The audit scope and sample sizes for individual schools were adjusted accordingly based on the circumstances and need for testing. Priority was given to those schools with (1) change in principal or treasurer, and (2) critical and repeated noncompliances. The Internal Funds Audits involved review of results from follow-up on prior years' findings and testing of compliance and adequacy of internal controls.

I. SCHOOLS WITH NO SIGNIFICANT NONCOMPLIANCES

We would like to recognize the 38 schools in which no significant noncompliances were identified for the Fiscal Year 2020 Audits. While not every error or control weakness is necessarily identified during our audit engagement, no significant noncompliances or weaknesses were found in the samples selected for review in 38 schools. We have notified the Deputy Superintendent and Regional/Instructional Superintendents of these 38 schools for their extraordinary performance in complying with *School Board Policies* and proper maintenance of their records.

38 Schools With No Findings for 2020 Audit

A.W. Dreyfoos School of the Arts***	Benoist Farms Elementary
Adult Education Center***	Boca Raton Elementary
Banyan Creek Elementary**	Boca Raton Middle
Beacon Cove Intermediate	Crystal Lakes Elementary**
Belvedere Elementary	Eagles Landing Middle**

*** No findings in 3 years (FYs 2018, 2019, and 2020)

** No findings in 2 years (FYs 2019 and 2020)

Frontier Elementary	Lighthouse Elementary***
Glade View Elementary	Omni Middle***
Gove Elementary	Palm Beach Gardens Elementary
Grove Park Elementary**	Palm Beach Public***
H. L. Johnson Elementary	Palm Springs Middle
Hammock Pointe Elementary	Panther Run Elementary
Howell L. Watkins Middle	Pioneer Park Elementary
Independence Middle**	Pleasant City Elementary
JC Mitchell Elementary	Royal Palm Beach Elementary
John F. Kennedy Middle	Royal Palm School
Jupiter Farms Elementary	Sunset Palms Elementary***
K.E. Cunningham / Canal Point Elementary	Turning Points Academy***
Lake Park Elementary	Verde Elementary
Lantana Middle	Woodlands Middle

*** No findings in 3 years (FYs 2018, 2019, and 2020)

** No findings in 2 years (FYs 2019 and 2020)

II. DISBURSEMENTS

During Fiscal Year 2020¹, all the 174 schools in the School District disbursed a total of \$65.8 million in payments for purchases of goods, services, and other expenditures through the Internal Funds. These expenditures included \$10 million in transactions using the District’s Purchasing Cards (P-Cards). Two findings were noted in the area of disbursements.

1. Disbursements Not Properly Documented or Approved

Per *School Board Policy 6.07, Internal Accounts*, the principal of the school shall be directly responsible for administering the State and District rules, regulations, and procedural guidelines. The internal controls established by Management documented in the *Internal Accounts Manual, District Bulletins*, and related guidelines should provide guidance for the principal in approving each disbursement. The District continued to encourage compliance in this area by providing ongoing training opportunities in financial management for staff, both web-based and face-to-face. Additional training resources were developed specifically targeting principals’ needs including the *Best Practices Reference Guide for School Administrators*.

The 2020 Audits revealed improvement in controls for disbursement transactions. Our testing found that in 74 (43%) schools, down from 86 schools in Fiscal Year 2019, some of their disbursements lacked the necessary documentation or supervisor approval. Our testing also revealed that 13 (7%) schools, down from 18 schools, had inadequate documentation of P-Card transactions. Noncompliances in disbursements identified by the 2020 Audits included:

¹ On March 16, 2020, in response to the Covid-19 pandemic, the District moved to remote learning. Due to the closure of school campuses, money handling at school sites was severely affected.

- Four (2%) schools, down from 10 schools, made some of their payments by school checks without any supporting documentation. There was no missing documentation for the sampled P-Card transactions.
- 35 (20%) schools, down from 57 schools, made some of their payments based on inadequate documentation, such as vendors' account statements or packing lists, without the details of the purchases.
- 44 (25%) schools did not issue *Purchase Orders* for some disbursements exceeding \$1,000, which is required by the *Internal Accounts Manual, Chapter 8 (Cash Disbursements and Checks)*.
- Five (3%) schools made some of their payments based on purchase agreements and contracts signed by staff members instead of the principal.

Recommendation

School Board Policies, Internal Accounts Manual, Purchasing Manual, District Bulletins, and related guidelines require that:

- Issuance of school checks should be supported by *Check Requisitions* approved by the school principal. All expenditures/payments should be supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the related expenses were appropriate.
- *Purchase Orders* should be prepared and pre-approved by the principal for purchases in excess of \$1,000. This is to confirm the availability of funds for payment, as required by the *Internal Accounts Manual, Chapter 8 (Cash Disbursements and Checks)*,
- Contractual agreements should be signed by the principal pursuant to *School Board Policy 6.14. Section 4*, which states, "No person, unless specifically authorized ..., may make any purchase or enter into any contract involving the use of school or School District funds. Payment of any unauthorized purchase may be the responsibility of the person placing the order."

Management's Response from the Office of the CFO:

Management concurs. It is encouraging there is improvement in the controls for disbursement transactions. Training continues to be a top priority. Training resources including the Teacher/Sponsor eLearning Training, the Principal Disbursement eLearning Training and checklist highlight proper documentation for various reimbursement requests and the requirements for purchase orders. Accounting Services has been publishing a Principal's Financial Accounting Current Tasks (P-FACT) Report on a monthly basis, wherein the status of Principal and staff trainings are highlighted.

2. Vendors Performed Services on Campus Without *Consultant Agreements*

*Section 8 of the School District Consultant Agreement (PBSD 1420) mandates the background checks/fingerprinting of vendors who have access to students in accordance with the **Jessica Lunsford Act (Florida Statutes §1012.465)**. However, the 2020 Audits found that:*

- In six (3%) schools, down from 21 schools, some vendors were permitted to perform services at the schools without the required *School District Consultant Agreement*.
- In 16 (9%) schools, the *School District Consultant Agreements* for some vendors were not properly executed with all the required terms and conditions. Missing information included hourly rates, maximum contract amounts, and principals' and consultants' signatures, etc.

Recommendation

To comply with *Section 8 of the Consultant Agreement and Florida Statutes §1012.465 (Jessica Lunsford Act)*, consultant background must be cleared prior to performing services and having contact with students at the school. The *School District Consultant Agreement (PBSD 1420)* should be properly executed for all consultants with dated signatures.

Purchasing Manual, Chapter 13, states, “a Principal can approve up to \$5,000 per supplier, per fiscal year.” Consultant contracts over \$5,000 must be signed by the consultant, principal, and regional/instructional superintendent before sending to the Purchasing Department to complete the process.

Management’s Response from the Office of the CFO:

Management concurs. All consultant agreements require contracts. The Purchasing Department reinforces the proper procedures for consultant engagements annually at a monthly Treasurer training hosted by Accounting Services. The Purchasing Department has a purchasing agent responsible for management of consultant contracts to work with schools. The Purchasing Department website includes information regarding consultant agreement guidelines and samples are available.

III. MONEY COLLECTIONS

During Fiscal Year 2020², all 174 the schools in the School District collected a total of \$66.6 million in Internal Fund revenues, mostly from (1) fundraising, (2) special trusts, and (3) fee-based programs. Three findings were noted in the area of money collections.

² On March 16, 2020, in response to the Covid-19 pandemic, the District moved to remote learning. Due to the closure of school campuses, money handling at school sites was severely affected.

3. Monies Not Deposited Timely

The 2020 Audits revealed continued improvement in the timeliness of depositing money collections. At all schools, the review of sample *Monies Collected Reports* (MCRs) found the school treasurers met the State's requirement for depositing monies collected into the bank within five working days. However, employees who collected money at 13 (7%) schools, down from 24 schools in FY 2019, did not always put money collected into the drop-safe in a timely manner. Delays ranged from one to 210 working days, with an average of 11 working days. Delays in turning in the monies by activity sponsors could result in irregularities and increase the risk of exposure to staff.

Recommendation

DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools) and District's guidelines require that all monies collected be (1) put in the drop-safe daily and (2) deposited in the bank within five working days after collection.

Management's Response from the Office of the CFO:

Management concurs. It is encouraging there is improvement in the timeliness of depositing money collections. Training continues to be a top priority. Management will continue to stress the importance of timely deposits in the Sponsor Cash Receipt eLearning Training.

4. Controls in Prenumbered Documents

The District's *Internal Accounts Manual* requires schools to designate document custodians to account for all prenumbered documents used by the schools, including *Drop-safe Logs*, *School Checks*, *Classroom Receipts*, and *Prenumbered Tickets*. Since Fiscal Year 2017, Management created eLearning training for the document custodians, and Principals received a high-level training on use of the *Drop Safe Log* (DSL). In Fiscal Year 2018, Management began to require monthly scanning of the DSL and monthly inventory of DSL along with signature of Principal. A staff analyst in Accounting Services Department is assigned to review and follow up with schools when items are missing.

The 2020 Audits revealed that nine schools did not assign custodians for some of the prenumbered documents used in the schools. In addition to *Drop-safe Logs*, this included *School Checks*, *Prenumbered Event Tickets*, and *Classroom Receipts*. Furthermore, 26 (15%) schools did not inventory the prenumbered documents in accordance with District guidelines.

Recommendation

To ensure proper fiscal controls and accountability, and as required by *Chapter 27 of the Internal Accounts Manual*, the school should assign a Document Custodian for each prenumbered document, including *Drop-Safe Logs*, *School Checks*, receipts and admission

tickets. The *Prenumbered Document Inventory Register (PBSD 0160)* should be used to confirm the periodic inventory check of the forms.

Management’s Response from the Office of the CFO:

Management concurs and will continue to stress the importance of assigning a custodian and the performance of periodic inventory. The assignment of a Custodian is part of the Principal eLearning Training and checklist that is issued at the beginning of the school year. The monthly P-FACT Report indicates employees have taken the training related to the Custodian of Prenumbered Documents.

5. Inadequate Fundraising Documentation

Fundraising activities are governed by *School Board Policy 2.16 – Fundraising Activities Relating to Schools*. Noncompliances with fundraising procedures were identified at 77 (44%) schools. These noncompliances included: (1) sponsors not completing the mandatory annual online training, (2) insufficient/lack of documentation for fundraisers, (3) inaccurate financial information on fundraising forms, and (4) lack of principal’s authorization for fundraisers.

<u>Noncompliances</u>	<u>2019 Number of Schools</u>	<u>2020 Number of Schools</u>	<u>Increase/ (Decrease) from prior year</u>
1. No Annual Online Training			
• Some sponsors did not complete the required training during the Fiscal Year	27	23	(4)
2. Insufficient/Lack of Documentation			
• <i>Sales Item Inventory Report</i> missing or not used	19	19	0
• <i>Sales Item Inventory Report</i> incomplete	32	35	3
• <i>Ticket Sellers Report</i> missing or not used	1	2	1
3. Inaccurate Information			
• Revenue shortage, based on available sales and purchasing records	16	10	(6)
• Revenue recorded in the club’s/activity’s primary account instead of dedicated decimalized account	5	7	2
4. Lack of Principal’s Authorization			
• <i>Sales Item Inventory Report</i> not reviewed and/or signed by principal	22	15	(7)

<u>Noncompliances</u>	<u>2019</u> <u>Number of</u> <u>Schools</u>	<u>2020</u> <u>Number of</u> <u>Schools</u>	<u>Increase/</u> <u>(Decrease)</u> <u>from prior</u> <u>year</u>
• <i>Fundraising Application/Recap</i> form missing (no evidence of principal's authorization)	13	11	(2)
• Fundraising activity started before principal's authorization	3	8	5

Effective April 25, 2018, repeated violations of District's fundraising procedures by the same staff were forwarded to the school principals and referred to the Office of Employee and Labor Relations for appropriate actions.

Recommendation

To ensure proper fiscal accountability, fundraising sponsors should complete a *Sales Item Inventory Report* and *Ticket Sellers Report* with accurate information for each fundraiser. Complete and accurate *Reports* should assist staff in reconciling the actual revenues with the expected revenues. Significant discrepancy should be thoroughly reviewed and resolved accordingly. Moreover, a *Sales Item Inventory Report* should also be maintained in order to account for the revenue for sales items.

Fundraising sponsors should complete the required Annual eLearning Training Course prior to conducting fundraising activities. This should help staff understand and comply with the updated fundraising procedures.

While we recognize staff has taken proactive steps to strengthen controls and improve compliance, complete and accurate sales information on the *Sales Item Inventory Reports* and *Ticket Sellers Reports* is critical for proper accountability of revenues collections. Accounting Services Department should ensure school staff is properly trained for the use of these forms. Human Resources should ensure that proper personnel actions are taken if fundraising reports are repeatedly missing or not prepared.

Management's Response from the Office of the CFO:

Management concurs. Training continues to be a top priority. All documentation is important and required to ensure compliance with District internal controls. Of the 77 schools noted as having non-compliance in fundraising, three were cited for only failing to complete the on-line training but had no other findings related to Fundraising, which indicates all other procedures were performed correctly. Management is working on creating new required eLearning Training for both Principals and Sponsors for FY22 to emphasize procedures and common IG findings. Staff will continue to work with schools to reinforce training to increase the awareness of the proper fundraising documentation. Accounting Services has been publishing a Principal's Financial Accounting Current Tasks (P-FACT) Report on a monthly basis, wherein the status of Principal and staff trainings are highlighted.

IV. LEASING OF SCHOOL FACILITIES

The School District recognizes the mutual benefits of the use of school facilities by the community and civic organizations, other government entities, and taxpayers. To meet the needs of the community while protecting the best interests of the schools, the School Board has adopted ***Policy 7.18 Community Use of School Facilities*** that governs the use of school facilities by the community. This policy provides specific leasing procedures, guidelines, and requirements.

The District uses a Computer Aided Facilities Management software program, the TRIRIGA System, to track school facility leasing activities. While the calculation of leasing charges and documentation are handled by this software, staff still needs to exercise diligence regarding *Lease Agreement* preparation, proof of liability insurance coverage, and rental charges collection and revenue distribution. Two findings were noted in the area of school facilities leasing.

6. *Lease Agreement Not Properly Signed*

In 26 (15%) schools, down from 32 schools, some *Lease Agreements* did not always include all the required dated signatures by principal and lessee in a timely manner. Some leases had incomplete or missing information, such as lessee or witness signatures and dates of signatures.

Recommendation

Since Fiscal Year 2014, staff has modified the process in monitoring leases by allowing electronic signature for the principal. However, the manual signatures of lessee and witness on the hard copy of *Lease Agreement* must be obtained and kept on file prior to the use of facility by lessee. *Lease Agreements* should be executed with all the required dated signatures prior to the lessees' use of facilities.

Management's Response from the Office of the CFO:

Management concurs and is encouraged that the findings in this category have improved. Real Estate and Leasing Planning & Intergovernmental Relations staff will continue to emphasize the required procedures in their Annual Lease training, Monthly "Leasing Updates" and one-on-one training. Pursuant to Policy 7.18 Section 19.a., Principals are responsible for ensuring all leasing procedures are followed by their staff, therefore, it is important that highly responsible staff are placed in the Leasing Coordinator positions. District staff will continue to provide technical support to Principals and Leasing Coordinators.

7. **Late Payments from Lessees**

School Board Policy 7.18 states, "*Fees are to be paid by check or credit card (no cash) at least forty-eight (48) hours prior to the use of a facility.*" However, some lease arrangements at 24 (14%) schools did not receive payments before the use of facilities by lessees.

Recommendation

All rental charges should be collected 48 hours prior to lessees' use of the school facilities in accordance with ***School Board Policy 7.18***.

Management's Response from the Office of the CFO:

Management concurs. The District now accepts on-line payments from lessees. Leasing Coordinators are trained to encourage online payments. Additionally, management continues to emphasize the Leasing Coordinators submit their leases in a timely manner, so that lessees are able to pay by check or credit card at least forty-eight (48) hours prior to the use of the facility.

V. AFTERSCHOOL PROGRAMMING

Afterschool Programming is a fee based, self-supporting program offered at 93 elementary schools. The review of Afterschool Program student records revealed the following:

8. Improper Release of Students

During FY2020, some students were released to individuals without legible signatures on the Sign-out Sheets at 31 (33%) schools. Due to the illegibility of the signatures, they could not be matched to any document kept on file at the school.

Recommendation

Per the ***Afterschool Programs Operational Manual*** (page 1-7), Item #3 of the Dismissal Procedures states that "Parents/guardians or authorized persons whose legal signature is not their full name or whose signature is not legible must sign a signature card stipulating their full name and legal signature. The signature card must be kept on file for District and Early Learning Coalition audits and reviews."

Management's Response from the Department of Extended Learning:

Management concurs with the conclusions. The sign-in/out process is a licensing and liability requirement. As providers, school sites, should be able to tell who picked up a child should something happen to that child after they leave the care of the school and it comes in to question. The district is required to have third party verification of a child's attendance as part of the contracts with the Office of Early Learning (OEL). This third-party verification comes from the parent signing the child in/out and if the signature [is legible].

Although the Operational Manual states the signature cards are required, the OEL contract does not include this requirement. 15 paragraph 8 states:

- *A program must not release a child to any unauthorized individual. All individuals authorized to pick up a child must be identified by the custodial parent or legal guardian,*

and the program must verify using picture identification. Identification is required on a continuous basis or until staff become familiar with the individuals picking up the children.

The Office of Early Learning's Health and Safety handbook page 42 19.2 #3 states:

- *The child must not be released to any person other than the person(s) authorized or in the manner authorized in writing by the custodial parent or legal guardians.*

Page 42 19.3.#1-5 19.3

- *Daily attendance of children must be taken and recorded, documenting the time when each child enters and departs the program. Attendance devices used for the purposes of tracking attendance may be used.*
- *The custodial parent, guardian or designee must document the time when their child(ren) enter and depart the facility or program.*
- *Program personnel are responsible for ensuring that attendance records are complete and accurate.*
- *Attendance records must be maintained in accordance with requirements of the Statewide Provider Contract.*
- *Children are released only to authorized persons designated by the parent(s) or guardians in writing.*

All OEL requirements regarding the release of students will be reviewed with afterschool Directors in the May 2021 Directors' meeting. The Operational Manual will be amended to reflect the requirements outlined in the OEL provider contract.

9. Student Records Not Properly Maintained

Registration Forms. We noted that during FY2020, some *Afterschool Program Registration Forms* at 19 schools (20%) were missing or incomplete. Missing data included parent/guardian signatures, information for custody, and students' health information.

Attendance and Parent Sign-out Sheets. Discrepancies were found between the *Attendance Sheets* and *Parent Sign-out Sheets* at 24 (26%) schools. Some parents/guardians did not sign on the *Parent Sign Out Sheets* and the *Attendance Sheets* indicated that the students attended the program on those days. Conversely, some parents/guardians signed the *Parent Sign Out Sheet*, but the *Attendance Sheet* showed the students were absent.

Recommendation

To protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released. Additionally, all records, including student attendance and parent sign-out records, should be retained for a time period consistent with *Afterschool Programs Operational Manual* and *District Record Retention Schedule*.

Management's Response from the Department of Extended Learning:

Management concurs with the conclusions. A meeting will be conducted with all afterschool Directors in March 2021 to review the Afterschool programs operational manual's registration requirements. The meeting will also address the specific issues that were identified in the annual audit regarding discrepancies between the Attendance and Parent Sign-Out sheets. Strategies for implementing systems to ensure sites are [in] compliance with the afterschool programs operational manual will be shared. Additionally, the Afterschool programs operational manual and district record retention schedule requirements will be shared, reviewed, and discussed. The afterschool programs annual fiscal review process checks samples to ensure that the sign-out and attendance sheets match. Corrective actions and support will be provided to sites that need assistance accordingly. Principals will be notified regarding any corrective actions provided to afterschool Directors.

Additional Comments from the Office of the CFO:

While District staff continues to enhance both virtual meetings and eLearning Training, the prescribed procedures must be implemented with fidelity by school staff to be effective. Training and experience on the parts of all parties but especially the Treasurer contribute to the success of the school's audit, with a high turnover rate in the Treasurer position (~40 in FY20), continuous training is required.

This report is intended for providing the information of the School District to the School Board, Audit Committee, and other interested parties.

Sincerely,

Teresa Michael
Inspector General
Office of Inspector General

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Elementary Schools

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**Acreage Pines Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 14200 Orange Boulevard
Loxahatchee, FL 33470

Principal:
Fiscal Year 2020: Darline Karbowski
During Audit: Darline Karbowski

Treasurer:
Fiscal Year 2020: Elizabeth Biaggi
During Audit: Elizabeth Biaggi

Afterschool Site Director:
Fiscal Year 2020: Brandon Everett
During Audit: Brandon Everett

Cash and Investments

Checking	\$ 38,084.03
Investments	
	\$ 38,084.03

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	2,005.60	4,628.00	3,101.32	3,991.22	2,709.70	4,813.80
Classes	1,838.51	5,790.00	5,702.74	1,755.72	495.72	3,185.77
Clubs	692.37	797.00	776.96	4,375.00	4,375.00	712.41
Departments	1,788.21	5,114.04	5,172.64	1,403.10	1,403.10	1,729.61
Trusts	11,550.00	314,853.29	307,707.54	9,340.71	9,364.05	18,672.41
General	8,343.86	31,757.51	28,613.16	7,951.89	10,470.07	8,970.03
	\$ 26,218.55	\$ 362,939.84	\$ 351,074.36	\$ 28,817.64	\$ 28,817.64	\$ 38,084.03

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of sample fundraiser documentation revealed that, the *Sales Item Inventory Report* for the Yearbook Sales (Account #7-0100.06) was not completed with any of the sales information. Missing information included quantity of yearbooks purchased, ending inventory, item selling prices, and sales revenue. Also, the sponsor did not complete the required Annual eLearning Fundraiser Training during Fiscal Year 2020.

Recommendation

Fundraisers should be administered in accordance with ***School Board Policy 2.16*** and related District guidelines. Specifically, to ensure proper fiscal accountability, *Sales Item Inventory Reports* should be accurately completed with all the needed information. Accurate *Sales Item Inventory Report* should assist staff in (1) reconciling sales revenues and (2) tracking items purchased/donated, given-away, or remaining in inventory. Also, to ensure fundraiser sponsors are familiar with and complying with the current fundraising procedures, they should complete the required Annual eLearning Training Course prior to conducting fundraising activities.

Management's Response

Concur. Yearbook sponsor will take training earlier and instead of attaching printed report.

**Addison Mizner Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

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

Principal:
Fiscal Year 2020: Joshua Davidow
During Audit: Joshua Davidow

Treasurer:
Fiscal Year 2020: Robin Stewart
During Audit: Robin Stewart

Afterschool Site Director:
Fiscal Year 2020: Steve Robert
During Audit: Steve Robert

Cash and Investments

Checking	\$ 52,248.91
Investments	
	\$ 52,248.91

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	3,158.31	959.00	1,728.31	29.00	29.00	2,389.00
Classes	1,325.90	46,898.00	40,331.16	951.90	7,772.94	1,071.70
Clubs	624.23	1,535.00	1,123.86	48.17	48.17	1,035.37
Departments	8,881.67	12,798.25	11,146.64	8,608.77	8,608.77	10,533.28
Trusts	40,782.33	602,407.53	601,642.05	27,966.24	34,547.82	34,966.23
General	(5,528.77)	3,023.77	8,644.29	14,325.62	923.00	2,253.33
	\$ 49,243.67	\$ 667,621.55	\$ 664,616.31	\$ 51,929.70	\$ 51,929.70	\$ 52,248.91

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #13324 (for \$2,622) was for payment of the T-shirts for resale. However, the principal neither approved the *Check Requisition* nor signed the check for this purchase. The check was signed only by the school treasurer.
- Three P-Card transactions (August 27, October 10, and November 11, 2019) totaling \$134.90 were for purchases of over-the-counter drugs, which is disallowed by the District's Purchasing Card Procedures Manual.

Recommendation

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

- As required by *DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools)* and *Internal Accounts Manual, Chapter 3*, all checks must be signed by two persons, one of whom is the Principal.
- P-Card should not be used for purchase of items and services disallowed by the *Purchasing Manual*.

Management's Response

Concur. Principal met with Bookkeeper and Afterschool Director. Suggested recommendations were discussed and implemented.

AFTERSCHOOL PROGRAM

Finding

The review of sample Afterschool Program records found that:

- One of the five sample students reviewed were released to an individual without a legible signature on October 29, 2019. Due to the illegibility of the signature, the signature could not be matched to any document kept on file at the school.
- The parent/guardian for one student signed the *Parent Sign Out Sheet* for October 25, 2019. However, the *Attendance Sheet* recorded the student was absent on that day.

Recommendation

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

- Per the *Afterschool Programs Operational Manual* (page 1-7), Item #3 of the Dismissal Procedures states that "Parents/guardians or authorized persons whose legal signature is not their full name or whose signature is not legible must sign a signature card stipulating their full name and legal signature. The signature card must be kept on file for District and Early Learning Coalition audits and reviews."
- To protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released.

Management's Response

The legibility of a signature should not be considered a finding. In FY21, parents don't even physically sign out anymore.

**Allamanda Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 10300 Allamanda Drive
Palm Beach Gardens, FL 33410

Principal:
Fiscal Year 2020: Marilu Garcia
During Audit: Marilu Garcia

Treasurer:
Fiscal Year 2020: Millie Graff
During Audit: Millie Graff

Afterschool Site Director:
Fiscal Year 2020: Francis Grenon
During Audit: Francis Grenon

Cash and Investments

Checking	\$ 34,196.68
Investments	
	\$ 34,196.68

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	18.01	2,640.00	735.20	1,900.00	2,600.00	1,222.81
Classes	1,531.41	8,920.55	7,700.52	2,191.89	2,191.89	2,751.44
Clubs	133.15	120.00	159.03	0.00	0.00	94.12
Departments	1,509.42	5,457.88	5,573.74	870.64	870.64	1,393.56
Trusts	32,928.47	421,385.81	429,361.30	5,890.00	6,726.90	24,116.08
General	8,092.58	6,685.55	11,696.36	2,892.90	1,356.00	4,618.67
	\$ 44,213.04	\$ 445,209.79	\$ 455,226.15	\$ 13,745.43	\$ 13,745.43	\$ 34,196.68

DOCUMENTATION FOR DISBURSEMENTS

Finding

Disbursement #11895 (for \$500) was for payment to a consultant for the August 24, 2018 carnival games. However, the engagement of this consultant did not have a School *District Consultant Agreement (PBSD 1420)*.

Recommendation

The *School District Consultant Agreement (PBSD 1420)* should be properly executed for all consultants with dated signatures. This will ensure all consultants are properly cleared before they have direct contact with students, as required by *Florida Statutes §1012.465(Jessica Lunsford Act)*.

Management's Response

Concur.

**Banyan Creek Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 4243 Sabal Lake Drive
Delray Beach, FL 33445

Principal:
Fiscal Year 2020: Gerald Riopelle
During Audit: Gerald Riopelle

Treasurer:
Fiscal Year 2020: Janie Ochacher
During Audit: Janie Ochacher

Afterschool Site Director:
Fiscal Year 2020: Emma Golembiewski
During Audit: Emma Golembiewski

Cash and Investments

Checking	\$ 69,723.08
Investments	
	\$ 69,723.08

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	5,286.06	51,593.09	48,476.50	5,880.74	6,578.89	7,704.50
Clubs	20,811.57	687.00	5,215.25	828.20	1,649.70	15,461.82
Departments	1,664.63	440.41	259.32	0.00	0.00	1,845.72
Trusts	56,034.32	448,220.09	462,843.44	18,737.14	21,650.03	38,498.08
General	3,210.65	3,670.19	5,100.42	4,432.54	0.00	6,212.96
	\$ 87,007.23	\$ 504,610.78	\$ 521,894.93	\$ 29,878.62	\$ 29,878.62	\$ 69,723.08

Banyan Creek Elementary School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**Barton Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 1700 Barton Road
Lake Worth, FL 33460

Principal:
Fiscal Year 2020: Denise Sanon
During Audit: Denise Sanon

Treasurer:
Fiscal Year 2020: Diane Witherspoon
During Audit: Diane Witherspoon

Cash and Investments

Checking	\$ 26,764.30
Investments	
	\$ 26,764.30

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	1,858.57	4,548.00	4,733.00	700.00	700.00	1,673.57
Clubs	88.41	3,320.00	1,799.42	480.00	2,002.50	86.49
Departments	729.99	175.91	90.00	0.00	0.00	815.90
Trusts	12,554.17	83,276.79	78,001.62	1,872.50	0.00	19,701.84
General	1,615.81	7,668.55	4,447.86	1,295.54	1,645.54	4,486.50
	\$ 16,846.95	\$ 98,989.25	\$ 89,071.90	\$ 4,348.04	\$ 4,348.04	\$ 26,764.30

DEPOSIT OF MONIES

Finding

The review of sample Monies Collected Reports (MCRs) and money collection process at the school found that monies collected were not always deposited in a timely manner. For example, \$815.75 in cash collected through two MCRs (#s 974-1 and 974-3) were retained by the sponsors for one working day before they were put into the drop-safe.

Recommendation

DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools) and Internal Accounts Manual require that monies collected be put into the drop-safe daily, and be deposited into the bank within five working days after the collections. Delay in turning in the monies for deposit could result in unintended irregularities.

Management's Response

Concur. Will provide additional PD during faculty meetings to inform and remind teachers of the policies and procedures related to monies collected. This PD will be provided three times a year. We will also add a daily calendar reminder to teachers and or departments who are actively collecting money.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The *Sales Item Inventory Report* for the Safety Patrol Coupon Books Sales (Account # 4-4300.01) was not approved by the Principal. Furthermore, the Report indicated that 23 (31%) of the 75 Coupon Books purchased for resale were given away free-of-charge. These give-away items has a resale value of \$575 (23 x \$25). However, no record was maintained to document the recipients for these free items.
- The *Sales Item Inventory Reports* for the Safety Patrol Domino Cards Sales (Account #4-4300.02) and the Catalog Sales (Account # 7-0100.01.03) were not approved by the Principal. Additionally, the treasurer did not verify the Recap (Actual Sales) section of the *Fundraising Application/Recap Form* for the Catalog Sales.

Recommendation

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

- Written explanation as to why the items were given-away (and the recipients of the items when items cost \$50 or more) should be part of the fundraiser documentation. This practice should provide better

control through the revenue collection reconciliation. It also provides the Principal with information in deciding if similar fundraising activities are warranted in the future.

- The *Sales Item Inventory Report* should be approved by the Principal to confirm the legitimacy for any items that were given-away or missing. Significant discrepancy between the estimated revenue and actual collection should be investigated and resolved accordingly.

Management's Response

Concur. This information and policy procedure will be added as PD three times a year. A check and balance will be put in to place to make sure policy is followed. A reminder will be set up for paperwork to be reviewed and approved by the principal no later than 5 days after closure. If paper work is not completed it will not be accepted.

DOCUMENTATION OF DISBURSEMENTS

Finding

The review of fundraiser documentation revealed that:

- The *Purchase Orders* for two Disbursements totaling \$4,100 (#4726 for \$2,150 and #4734 for \$1,950) were not approved by the Principal until one and eight days, respectively, after invoice dates.
- Supporting documents for three sample disbursements totaling \$4,076.24 (#s 4705, 4751 and 4760) were not defaced after payments.

Recommendation

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

- A *Purchase Order* preapproved by the Principal should be issued for all purchases in excess of \$1,000. This will help ensure that the purchase is appropriate and properly funded.
- To prevent duplicate payment, supporting documentation should be defaced (stamped "PAID") after payment.

Management's Response

Concur. The procedure and policy will be reviewed with the bookkeeper to make sure that any purchases over \$1,000 are approved by the principal at least 10 days before it takes place.

LEASING OF SCHOOL FACILITIES

Finding

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

- Lease #1004 was for the lessee’s weekly use of school facilities between August 14 and 25, 2019. The lessee provided the school with two *Certificates of Insurance*: one was expired on May 21, 2019, and the other one was effective beginning October 4, 2019. As a result, there was no proof of liability insurance coverage during the leasehold period. Moreover, the school did not maintain a hard copy of the executed *Lease Agreement* with all the required signatures.
- Four *Lease Agreements* were not properly executed prior to use of the facilities by the lessees:
 - Three *Lease Agreements* (#s 1001, 1002 and 1008) were neither signed by the lessees and witness nor approved by the Principal in a timely manner. Delays ranged from one to 82 days after the leasehold periods began.
 - The dates of the lessees’ and witnesses’ signatures on *Lease Agreements* #1001, #1002 and #1012 were different, indicating that the witness was not present at the time the *Lease Agreements* were signed by the lessees.
 - Leasing charges for two (#1001 and #1002) leases were not always collected prior to the use of facilities, with delays ranging from 39 to 67 days.
- The school’s recorded leasing income was overstated in the TRIRIGA System by a net amount of \$4,489.45:
 - *Lease Agreement* #1005 had a total contract amount of \$1,242, but only \$993.80 in rental fees were collected. According to staff, one-day rental for the lease was waived due to “closing of District facilities caused by Hurricane Dorian” after the lease was entered into the TRIRIGA System. However, the original lease was not revised nor updated in the TRIRIGA System for the waiver. As a result, the school’s leasing income was overstated in the TRIRIGA System by \$248.20.
 - Four leases (#1001, #1002, #1003 and #1008) with the same lessee had total leasing charges of \$16,468.22 were recorded in the TRIRIGA System during Fiscal Year 2020. However, the school collected only \$12,226.97 from the lessee. The remaining \$4,241.25 (\$16,468.22 - \$12,226.97) has not been collected from the lessee as of October 28, 2020.

Recommendation

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

- ***School Board Policy 7.18 states, ‘lessees must provide a copy of liability insurance policy in the amount of \$1,000,000, naming the School Board of Palm Beach County as a certificate holder and an additional insured, with the Lease Agreement or purchase liability insurance from the School District.’***
- To protect the best interest of the School District, all *Lease Agreements* should be executed with all the required signatures prior to the use of facilities by lessees.
- To ensure contracts between the school and lessees are enforceable, the witness should be present when the lessee signs the *Lease Agreement*.
- ***School Board Policy 7.18***, requires that leasing charges “*are to be paid by check or credit card (no cash) at least forty-eight (48) hours prior to the use of a facility.*”
- Leasing information should be accurately recorded in the TRIRIGA System; and the record should be updated accordingly with new information such as fee waivers, amendments in leasing arrangements.

Management’s Response

Concur. 1) Will add printed name under witness signature. 2) No late payments will be allowed if lessee cannot pay on time lease will be closed out. 3) Oversight from secretary was made. Secretary spoke to lessee and they will pay missed payment in 3 installments. 4) Secretary will take leasing training to make sure all procedures are followed in the future.

**Beacon Cove Intermediate School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 150 School House Road
Jupiter, FL 33458

Principal:
Fiscal Year 2020: Leslie Bolte
During Audit: Pamela Buckman

Treasurer:
Fiscal Year 2020: Catherine Steveson
During Audit: Catherine Steveson

Afterschool Site Director:
Fiscal Year 2020: Jane Winters
During Audit: Jane Winters

Cash and Investments

Checking	\$ 71,832.56
Investments	
	\$ 71,832.56

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	13,040.97	32,266.00	25,529.22	16,007.00	14,507.00	21,277.75
Classes	0.00	78,991.73	72,055.03	2,570.68	8,884.19	623.19
Clubs	5,024.74	12,732.00	5,463.82	10,171.24	14,088.99	8,375.17
Departments	14,096.93	34,446.22	34,767.96	15,558.94	12,247.78	17,086.35
Trusts	26,091.63	467,172.80	471,294.55	13,998.64	21,241.85	14,726.67
General	7,855.52	627.25	11,402.65	13,108.09	444.78	9,743.43
	\$ 66,109.79	\$ 626,236.00	\$ 620,513.23	\$ 71,414.59	\$ 71,414.59	\$ 71,832.56

Beacon Cove Intermediate School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**Belle Glade Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

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

Principal:
Fiscal Year 2020: Robera Walker-Thompson
During Audit: Robera Walker-Thompson

Treasurer:
Fiscal Year 2020: Tawanna Walker
During Audit: Tawanna Walker

Cash and Investments

Checking	\$ 25,778.63
Investments	
	\$ 25,778.63

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	1,200.63	3,563.05	2,264.44	2,796.14	2,796.14	2,499.24
Classes	2,942.93	16,383.00	11,515.86	2,788.50	5,908.50	4,690.07
Clubs	2,504.26	4,277.65	7,055.78	5,116.64	1,936.64	2,906.13
Departments	2,166.03	99.44	1,263.51	0.00	0.00	1,001.96
Trusts	7,922.94	27,897.66	22,494.97	0.00	0.00	13,325.63
General	5,088.37	8,761.14	12,433.91	2,317.49	2,377.49	1,355.60
	\$ 21,825.16	\$ 60,981.94	\$ 57,028.47	\$ 13,018.77	\$ 13,018.77	\$ 25,778.63

DEPOSIT OF MONIES

Finding

The review of sample *Monies Collected Reports* (MCRs) and money collection process at the school found that five collections totaling \$285 recorded on the *Drop-safe Log* (page #s 50-52774, 50-52776, and 50-52777) were noted “monies returned” or “incorrect form sent back”. According to staff, those collections were returned to the sponsors for clarification. However, there were no records to document that the monies were returned to and received by the appropriate sponsors.

Recommendation

To ensure proper fiscal accountability, monies returned to the sponsor for clarification and entries removed from the *Drop-safe Log* should be documented with acknowledgment (signed/initialed) by the sponsor on the *Drop-safe Log*. Collections returned for correction or completions should be put in the safe by the end of the same business day

Management’s Response

Concur. Principal met with the bookkeeper immediately following the Audit Findings. Drop safe log protocols were reviewed and the bookkeeper was reminded to review the District’s Drop Safe Log Training. Additionally, we have experienced a higher than expected turnover rate with bookkeepers. This is the bookkeepers first year.

DOCUMENTATION FOR FUNDRAISERS

Finding

The Safety Patrol Candy Sale (Account #4-4300.03) had a total sales revenue of \$3,100, which was deposited into the Internal Funds during Fiscal Year 2020. However, based on the school’s purchasing records and the *Sales Item Inventory Report* for Fiscal Year 2020, this fundraiser should have generated a total estimated revenue of \$3,640. As a result, \$540 (15%) in estimated revenue was unaccounted for. Moreover, the *Sales Item Inventory Report* indicated that 1,400 candy bars with a resale value of \$1,400 were given away without any record to document the purpose for these free items. Furthermore, the *Sales Item Inventory Report* was not reviewed and approved by the Principal.

Belle Glade Elementary School
 Management Letter
Year Ended June 30, 2020

Item	Quantity					Selling Price	Revenues
	Beginning Inventory (1)	Purchases (2)	Items Given Away (1)	Inventory On Hand (1)	Units Sold		
Candy bars	0	5,040	1,400	0	3,640	\$1	\$3,640
Total Estimated Revenues							\$3,640
Total \$ Deposited into Internal Funds							\$3,100
<i>Estimated Revenues Unaccounted For</i>							<u>\$540</u>

(1) Based on *FY20 Sales Item Inventory Report*.

(2) Based on purchasing records during July 1, 2019, through June 30, 2020.

Recommendation

The *Sales Item Inventory Report* should be reviewed and approved by the Principal to account for any items that were given-away free-of-charge, or missing. Accurate information on the *Sales Item Inventory Report* will assist staff in reconciling the sales revenue with the estimated revenue. Significant discrepancy between the estimated revenue and actual receipts should be examined and resolved accordingly.

Management's Response

Concur. Principal has met with the sponsor and has discussed proper protocol to ensure the sponsor is aware of how to properly complete the Sales Item Inventory Report. Principal will work with the bookkeeper to ensure all documents have been reviewed and accounted for. Moving forward, the safety patrol sponsor will no longer use the chocolate candy sales as a fundraiser.

**Belvedere Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 3000 Parker Avenue
West Palm Beach, FL 33405

Principal:
Fiscal Year 2020: Amy Lopez
During Audit: Amy Lopez

Treasurer:
Fiscal Year 2020: Adis Garcia
During Audit: Adis Garcia

Afterschool Site Director:
Fiscal Year 2020: Rueben Soto/Ljana Farmer
During Audit: Ljana Farmer

Cash and Investments

Checking	\$ 43,090.05
Investments	
	\$ 43,090.05

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	0.00	6,773.00	7,068.00	295.00	0.00	0.00
Clubs	0.00	1,020.00	1,020.00	0.00	0.00	0.00
Departments	644.51	0.00	0.00	0.00	0.00	644.51
Trusts	29,081.51	103,788.71	93,763.61	1,294.80	1,294.80	39,106.61
General	2,431.44	1,870.89	668.40	495.00	790.00	3,338.93
	\$ 32,157.46	\$ 113,452.60	\$ 102,520.01	\$ 2,084.80	\$ 2,084.80	\$ 43,090.05

Belvedere Elementary School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

Benoist Farms Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

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

Principal:
 Fiscal Year 2020: Ruthann Miller
 During Audit: Ruthann Miller

Treasurer:
 Fiscal Year 2020: Robin McLaughlin
 During Audit: Robin McLaughlin

Afterschool Site Director:
 Fiscal Year 2020: Calvin Lewis
 During Audit: Derricka Williamson

Cash and Investments

Checking	\$ 8,651.10
Investments	
	\$ 8,651.10

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	71.07	0.00	8.00	0.00	0.00	63.07
Classes	333.00	0.00	258.00	0.00	0.00	75.00
Clubs	255.92	0.00	238.26	560.60	0.00	578.26
Departments	288.69	1,424.44	1,584.83	47.36	47.36	128.30
Trusts	5,588.53	142,018.90	138,478.26	332.80	1,297.32	8,164.65
General	135.32	305.00	1,202.42	403.92	0.00	(358.18)
	\$ 6,672.53	\$ 143,748.34	\$ 141,769.77	\$ 1,344.68	\$ 1,344.68	\$ 8,651.10

Benoist Farms Elementary School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**Berkshire Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

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

Principal:
Fiscal Year 2020: Diana Perez
During Audit: Diana Perez

Treasurer:
Fiscal Year 2020: Brizeida Lora
During Audit: Brizeida Lora

Afterschool Site Director:
Fiscal Year 2020: Gaetanne Breus
During Audit: Carissa Garnett

Cash and Investments

Checking	\$ 49,850.86
Investments	
	\$ 49,850.86

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	1,235.04	1,037.54	478.01	0.00	0.00	1,794.57
Classes	7,625.02	41,717.80	40,058.66	9,297.91	8,529.12	10,052.95
Clubs	451.57	1,824.06	682.57	89.77	89.77	1,593.06
Departments	8,231.69	17,340.21	18,685.40	8,376.98	3,926.71	11,336.77
Trusts	27,604.57	522,995.54	522,918.30	14,084.93	18,283.43	23,483.31
General	3,045.95	14,652.67	15,087.86	5,449.23	6,469.79	1,590.20
	\$ 48,193.84	\$ 599,567.82	\$ 597,910.80	\$ 37,298.82	\$ 37,298.82	\$ 49,850.86

DEPOSIT OF MONIES

Finding

The review of sample *Monies Collected Reports* (MCRs) and money collection process at the school revealed that monies collected were not always deposited into the drop-safe in a timely manner. For example, a total of \$350 collected through three MCRs (#725-11, #925-16, and #925-17) were retained by the sponsors for one working day before putting the money into the drop-safe for deposit.

Moreover, the dates on the six *Classroom Receipts* ' (yellow) copies attached to MCR #925-17 and the file (pink) copies of the *Classroom Receipts* were altered. Apparently, the dates on these six yellow copies were changed to one working date later to match the MCR's date in order to make these collections appeared to have been turned-in timely for deposit.

Recommendation

Money collections should be administered in accordance with *DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools), Internal Accounts Manual*, and District guidelines. Specifically,

- *DOE Rules and District Bulletin #P-14051-S/CFO* require that monies collected be put into the drop-safe daily, and be deposited into the bank within five working days after the collections. Delay in turning in the monies for deposit could subject the sponsor to unwarranted exposure and result in potential irregularities.
- Falsifying records is a violation of *School Board Policy 3.02, Code of Ethics*, and jeopardizes the integrity of fiscal control system. Specifically, *Policy 3.02, Section 5.c. Misrepresentation or Falsification* states that, "*We are committed to candor in our work relationships, providing other Board employees including supervisors, senior staff and Board members with accurate, reliable and timely information. Employees should exemplify honesty and integrity in the performance of their official duties for the School District.*"

Management's Response

Concur. Sponsors completed FY21 Annual eLearning Fundraiser Training Course. Reminded to void transaction for classroom receipts for mistakes and to complete a new receipt.

DOCUMENTATION FOR FUNDRAISERS

Finding

- The same sponsor for the Spring Book Fair fundraiser (Account #5-1700.01) and the Yearbook Sales (Account #5-0450.00) did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2020.

- The *Sales Item Inventory Report* for the Campus Yearbook (Account #5-0450.00) did not accurately reflect the quantities of items sold, selling price and total item sales.
- The *Sales Item Inventory Report* for the School Store Sales (Account #7-0100.01) was not completed with accurate information. The report indicated that 1,022 shirts were purchased in FY2020 while the school's purchasing records indicated 1,100 shirts were purchased.

Recommendation

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

- To ensure fundraiser sponsors have the knowledge of and will be complying with the updated fundraising procedures, they should complete the required Annual eLearning Fundraiser Training Course annually prior to conducting fundraising activity.
- *Sales Item Inventory Reports* should be completed accurately with all the required information. Accurate Sales Item Inventory Reports should assist staff in (1) reconciling sales revenues and (2) tracking items purchased, given-away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be reviewed and resolved accordingly.

Management's Response

Concur. The sponsor has completed the Annual eLearning Fundraiser Training Course during Fiscal Year 2021. The Sales Item Inventory has been updated to reflect current inventory.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #13017 (for \$1,914.93) did not have the required *Purchase Order*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- Two P-Card purchases totaling \$811.46 for supplies for the Afterschool Program included payment of \$43.72 in sales tax. All qualified purchases by the school are exempt from paying sales tax.

Recommendation

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

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- The School District is sales tax-exempt governmental entity, and should not pay sales tax for qualified purchases.

Management's Response

Concur. This was a grant received by a staff member who purchased materials without consulting Treasurer. A PO is needed for purchases over \$1,000 and all school funds go through the Treasurer and Principal. Afterschool Director reminded to use tax exempt for school purchases.

AFTERSCHOOL PROGRAM

The review of sample Afterschool Program records found that:

- The parent/guardian for one student did not sign on the *Parent Sign Out Sheet* on January 21, 2020. However, the *Attendance Sheet* indicated that the student attended the program on that day.
- As of June 30, 2020, the Afterschool Program had an accounts receivable balance of \$24,659.24 from 261 student accounts. Moreover, \$24,077.36 (or 97%) of the balance was past due for more than 90 days.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and *Afterschool Programs Operational Manual*.

- To protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released.
- Afterschool self-supporting programs funded by user fees. To ensure fiscal accountability, program fees should be collected in advance as required by the *Afterschool Summer Camp Programs Operational Manual*.

Management's Response

Concur. Afterschool Director is mailing letters to families and working with the Data Processor to assign delinquent accounts in SIS. A system is in place to verify signatures daily.

**Binks Forest Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 15101 Bent Creek Road
Wellington, FL 33414

Principal:
Fiscal Year 2020: Michella Levy
During Audit: Michella Levy

Treasurer:
Fiscal Year 2020: Tracey Coleman
During Audit: Tracey Coleman

Afterschool Site Director:
Fiscal Year 2020: Amanda Tiefenthaler
During Audit: Amanda Tiefenthaler

Cash and Investments

Checking	\$ 149,180.99
Investments	
	\$ 149,180.99

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	3,451.75	554.00	1,578.70	0.00	0.00	2,427.05
Classes	29,872.32	102,943.00	97,060.20	12,623.50	13,208.69	35,169.93
Clubs	2,865.86	39,260.00	40,451.16	5,705.93	3,893.06	3,487.57
Departments	35,139.11	28,659.00	26,559.95	8,397.51	8,526.51	37,109.16
Trusts	152,241.27	695,104.34	769,273.59	18,361.79	25,415.00	71,018.81
General	34,423.27	9,062.40	49,471.73	7,659.33	1,704.80	(31.53)
	\$ 257,993.58	\$ 875,582.74	\$ 984,395.33	\$ 52,748.06	\$ 52,748.06	\$ 149,180.99

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #15597 (for \$3,295) did not have the required *Purchase Order*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- The *Purchase Order* for Disbursement #15703 (for \$1,817) was not approved by the Principal until seven days after the invoice date.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically, all purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.

Management's Response

Concur. It is understood, bookkeeper will be more diligent.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that:

- The December 2019, *Parent Sign Out Sheet* for one student was missing, although the *Student Attendance Sheet* indicated that the student attended the program during the month.
- The Court Order Section of the *Registration Form* for one of the five sample students was not completed with any of the required information.

Recommendation

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

- All records, including student attendance and parent sign-out records, should be retained for a time period consistent with *Afterschool Programs Operational Manual* and *District Record Retention Schedule*.

Binks Forest Elementary School
Management Letter
Year Ended June 30, 2020

- To protect the safety of students, students should only be released to authorized persons, and signature of the authorized person must be obtained before the student is released.
- To protect the welfare and health of students, the *Afterschool Programs Registration Form* for each student should be completed with all the required information and signed by the parent/guardian

Management's Response

Concur. Aftercare Director will be more diligent with paperwork and do a min-year review of all documents to ensure compliance.

**Boca Raton Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

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

Principal:
Fiscal Year 2020: Renee Elfe
During Audit: Renee Elfe

Treasurer:
Fiscal Year 2020: Alexandra Westgate
During Audit: Alexandra Westgate

Afterschool Site Director:
Fiscal Year 2020: Jovanina Vitagliano
During Audit: Jovanina Vitagliano

Cash and Investments

Checking	\$ 14,109.21
Investments	
	\$ 14,109.21

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	119.06	0.00	0.00	0.00	0.00	119.06
Classes	435.88	459.00	295.50	220.00	220.00	599.38
Clubs	0.00	0.00	0.00	0.00	0.00	0.00
Departments	1,545.87	6,007.88	5,767.17	786.34	921.34	1,651.58
Trusts	20,723.58	136,747.87	145,963.20	225.00	225.00	11,508.25
General	741.99	4,799.40	5,445.45	135.00	0.00	230.94
	\$ 23,566.38	\$ 148,014.15	\$ 157,471.32	\$ 1,366.34	\$ 1,366.34	\$ 14,109.21

Boca Raton Elementary School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**Calusa Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 2051 Clint Moore Road
Boca Raton, FL 33496

Principal:
Fiscal Year 2020: Dianne Rivelli-Schreiber
During Audit: Dianne Rivelli-Schreiber

Treasurer:
Fiscal Year 2020: Lynda Kramer
During Audit: Lynda Kramer

Afterschool Site Director:
Fiscal Year 2020: Laurie Helfman
During Audit: Laurie Helfman

Cash and Investments

Checking	\$ 86,442.14
Investments	
	\$ 86,442.14

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	2,452.97	5,209.00	5,636.30	1,832.59	727.59	3,130.67
Classes	4,696.92	124,753.14	108,484.37	17,555.65	18,666.40	19,854.94
Clubs	5,246.01	20,221.00	11,497.16	201.73	11,903.69	2,267.89
Departments	22,561.13	18,629.79	16,883.16	8,281.28	6,706.65	25,882.39
Trusts	37,322.90	774,037.70	792,303.53	23,934.75	24,165.09	18,826.73
General	17,367.21	61,423.60	72,674.71	40,984.41	30,620.99	16,479.52
	\$ 89,647.14	\$1,004,274.23	\$1,007,479.23	\$ 92,790.41	\$ 92,790.41	\$ 86,442.14

DOCUMENTATION FOR DISBURSEMENTS

Finding

The *Purchase Order* for Disbursement #15883 (for \$6,767) for safety patrol shirts and caps was not approved by the Principal until 13 days after the invoice date.

Recommendation

All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.

Management's Response

Concur. The invoice had been updated to include her artwork and it generated a different date. Moving forward, we will verify and confirm dates with vendors.

AFTERSCHOOL PROGRAM

Finding

The review of sample Afterschool Program records found that the Child Custody Section of the *Registration Form* (Questions A-D) for one of the five sample students reviewed was not completed with any of the required information.

Recommendation

To protect the best interests of students, the *Afterschool Programs Registration Form* for each student should be completed with all the required information and signed by the parent/guardian.

Management's Response

Concur. The specific parent did not have a custody concern and left it blank. However, moving forward the Aftercare staff will review all registrations for accuracy and completeness.

Cholee Lake Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 6680 Dillman Road
 Greenacres, FL 33413

Principal:
 Fiscal Year 2020: Marline Campbell
 During Audit: Marline Campbell

Treasurer:
 Fiscal Year 2020: LaSonya Martin
 During Audit: LaSonya Martin

Afterschool Site Director:
 Fiscal Year 2020: Jocelyn Cardona
 During Audit: Jocelyn Cardona

Cash and Investments

Checking	\$ 44,862.76
Investments	
	\$ 44,862.76

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	3,705.68	1,785.00	1,853.35	1,511.50	1,586.50	3,562.33
Classes	14,253.68	49,668.65	39,408.33	28,608.04	28,608.04	24,514.00
Clubs	2,294.08	3,250.00	3,414.95	2,511.41	2,436.41	2,204.13
Departments	5,345.77	13,557.32	14,948.72	1,498.90	1,498.90	3,954.37
Trusts	10,868.36	145,378.62	144,704.57	6,468.73	6,468.73	11,542.41
General	201.38	1,768.10	2,883.96	1,706.13	1,706.13	(914.48)
	\$ 36,668.95	\$ 215,407.69	\$ 207,213.88	\$ 42,304.71	\$ 42,304.71	\$ 44,862.76

AFTERSCHOOL PROGRAM

Finding

As of June 30, 2020, the school's Afterschool Program had a total accounts receivable balance of \$4,736.67 from 97 parent accounts. Moreover, \$4,611.18 (97%) of the balance was past due from Fiscal Years 2011 through 2019. Staff stated that the unpaid balances were from families that left the program without notice or removed from the program for non-payment. The information of these students was transferred to the student obligation list.

Recommendation

To enhance the integrity of the financial records, information for students who are not enrolled in the program for the current year should be revisited. The Afterschool Department should consider removing them from the database.

Management's Response

Concur. Aftercare Department will work with Director on how to remove this information from the system.

Citrus Cove Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 8400 Lawrence Road
 Boynton Beach, FL 33436

Principal:
 Fiscal Year 2020: Natalie Cromwell
 During Audit: Natalie Cromwell

Treasurer:
 Fiscal Year 2020: Cara Monteith
 During Audit: Cara Monteith

Afterschool Site Director:
 Fiscal Year 2020: Sheila Ross
 During Audit: Sheila Ross

Cash and Investments

Checking	\$ 137,894.39
Investments	
	\$ 137,894.39

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	8.37	6,799.02	1,594.33	323.02	340.79	5,195.29
Classes	0.02	40,580.94	35,191.01	10,142.78	15,532.73	0.00
Clubs	5,561.81	8,237.95	5,893.86	1,559.83	1,566.94	7,898.79
Departments	8,019.84	7,265.14	9,083.18	0.70	0.70	6,201.80
Trusts	23,104.32	659,828.28	583,838.26	23,903.97	27,828.73	95,169.58
General	20,420.42	10,752.67	17,083.75	13,669.21	4,329.62	23,428.93
	\$ 57,114.78	\$ 733,464.00	\$ 652,684.39	\$ 49,599.51	\$ 49,599.51	\$ 137,894.39

DOCUMENTATION FOR FUNDRAISERS

Finding

The Media Book Fair (Account #5-1700.01) did not have the required *Fundraising Application/Recap Form* and *Sales Item Inventory Report*.

Recommendation

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

- To ensure that fundraising activities are consistent with the School Board Mission, fundraisers should be pre-approved by the Principal and documented in the *Fundraising Application/Recap Form*.
- *Sales Item Inventory Report* should be prepared and completed with accurate information for each fundraiser. Accurate information will assist staff in reconciling the actual sales revenue with the estimated revenue. Moreover, the *Sales Item Inventory Report* should be approved by the Principal to confirm the legitimacy for items, if any, that were given-away or missing. Significant discrepancy between the estimated revenue and actual collection should be reviewed and resolved accordingly.

Management's Response

Concur. We will educate our staff (send out an email this week) to ensure teachers comply to the [procedures] for the Fundraising Packet. The bookkeeper is also aware of what needs to be completed.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The *Purchase Order* for Disbursement #13320 (for \$1,960) for purchase of staff t-shirts was not approved by the Principal.

Recommendation

All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.

Management's Response

Concur. Now that we are aware, all internal P.O.'s will be signed by the principal and sponsor if it is over \$1,000.

AFTERSCHOOL PROGRAM

Finding

The review of sample Afterschool Program records found that:

- There was a discrepancy between the *Attendance Sheet* and *Parent Sign Out Sheet*. The parent/guardian for one student did not sign on the *Parent Sign Out Sheets* on September 13, 2019, while the *Attendance Sheet* indicated that the student attended the program on that day.
- As of June 30, 2020, the Afterschool Program had an accounts receivable balance of \$8,768.31 from 79 parent accounts. Moreover, \$8,383.13 (or 95%) of the balance was from accounts marked inactive, some dating back as early as 2012.

Recommendation

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

- To protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released.
- To enhance the integrity of the financial records, accounts receivable information for students who are not enrolled in the program for the current year should be revisited. The Afterschool Department should consider removing them from the database and transferring the information to the student obligation list.

Management's Response

Concur. We want to protect the safety of our students. The Aftercare Director and Assistant Director reviewed procedures with her counselors to explain the importance of accurate attendance procedures. The Aftercare Director / Asst. Director will continue recovering these funds and being more proactive.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that

- *Lease Agreements* were not always properly executed with all the signatures in a timely manner. Two *Agreements* (#1004 and #1015) were not signed off by the lessor and witness until the leasehold periods had begun, with delays ranging from seven to nine days.
- Leasing charges for Lease #1015 were not collected until 10 days after the first use of facilities.

Recommendation

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

- To protect the best interest of the School District, all *Lease Agreements* should be executed with all the required signatures prior to the use of facilities by lessees.
- **School Board Policy 7.18**, requires that leasing charges “*are to be paid by check or credit card (no cash) at least forty-eight (48) hours prior to the use of a facility.*”

Management’s Response

Concur. Due to the school calendar change the first actual ate they came to the school was January 24, 2020. However, we do understand that Lease Agreements must be updated and accurate to reflect these changes with the required signatures and payments should be received at least 48 hours prior to the use of the facilities.

Additional Comments

We work diligently to amend all findings to ensure compliance.

C. O. Taylor/Kirklane Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 4200 Purdy Lane
Palm Springs, FL 33461

Principal:
Fiscal Year 2020: Patricia Lucas
During Audit: Patricia Lucas

Treasurer:
Fiscal Year 2020: Raysa Serpa
During Audit: Raysa Serpa

Afterschool Site Director:
Fiscal Year 2020: Candace Dixon
During Audit: Candace Dixon

Cash and Investments

Checking	\$ 56,341.87
Investments	
	\$ 56,341.87

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	757.50	1,530.00	690.75	976.25	976.25	1,596.75
Classes	16,196.15	53,965.13	50,008.91	37,331.15	37,591.25	19,892.27
Clubs	2,033.49	617.00	497.03	302.57	302.57	2,153.46
Departments	3,429.96	32,891.70	24,117.08	8,526.70	8,506.70	12,224.58
Trusts	29,456.35	363,957.42	369,651.53	28,699.24	28,991.40	23,470.08
General	7,646.34	7,119.44	18,293.31	5,921.06	5,388.80	(2,995.27)
	\$ 59,519.79	\$ 460,080.69	\$ 463,258.61	\$ 81,756.97	\$ 81,756.97	\$ 56,341.87

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #13256 (for \$2,005) did not have the required *Purchase Order*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000
- Disbursement #13224 (for \$330) was a payment to a music instructor. However, the related *School District Consultant Agreement* was not approved by the Principal.

Recommendation

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

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- To comply with *Section 8* of the *Consultant Agreement* and *Florida Statutes §1012.465 (Jessica Lunsford Act)*, consultant background must be cleared prior to performing services and having contact with students at the school. The *School District Consultant Agreement (PBSD 1420)* should be properly executed for all consultants with dated signatures.

Management's Response

Concur. Review requirements with Treasurer and Music Teacher.

Coral Reef Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 6151 Hagen Ranch Road
 Lake Worth, FL 33467

Principal:
 Fiscal Year 2020: Bobbi Moretto
 During Audit: Bobbi Moretto

Treasurer:
 Fiscal Year 2020: Raysa Navarro
 During Audit: Raysa Navarro

Afterschool Site Director:
 Fiscal Year 2020: Pat Felice
 During Audit: Stephanie Lllewelyn

Cash and Investments

Checking	\$ 53,809.05
Investments	
	\$ 53,809.05

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	269.72	176.00	286.00	110.00	110.00	159.72
Classes	7,431.59	25,511.75	25,162.03	4,931.58	4,931.58	7,781.31
Clubs	977.74	30,548.00	27,042.16	15,188.40	16,334.88	3,337.10
Departments	7,777.32	12,421.10	16,902.54	3,800.00	4,232.53	2,863.35
Trusts	30,446.68	588,471.59	576,314.06	11,348.76	14,284.81	39,668.16
General	(620.89)	11,997.14	15,891.90	5,894.72	1,379.66	(0.59)
	\$ 46,282.16	\$ 669,125.58	\$ 661,598.69	\$ 41,273.46	\$ 41,273.46	\$ 53,809.05

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of sample fundraiser documentation revealed that the *Sales Item Inventory Report* (SIIR) for the Safety Patrol T-shirt Package (Account #6-4000.03) was not completed with accurate information. Number of items sold were inadvertently entered as ending inventory. Moreover, it also indicated that all 259 items were sold at cost and generated a total revenue totaling \$2,553.76. However, only \$1,375 (\$1,400- \$25 refund) in sales revenues was deposited in the school's Internal Funds. Consequently, the account incurred a \$1,178.76 deficit. According to the sponsor, the Safety Patrol T-Shirt Package Sales was not intended to raise funds for the school and the items were sold to students at discounted prices.

Recommendation

To ensure proper fiscal accountability, *Sales Item Inventory Report* should be completed with all the accurate information. Accurate *Sales Item Inventory Report* should assist staff in (1) reconciling sales revenues and (2) tracking items purchased, given-away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be investigated and resolved accordingly.

Management's Response

Concur. The cost of the T-shirts was intentionally reduced as the Safety Patrol Account had enough money to benefit the reduction of cost for all students making a purchase. The \$1,178.76 deficit was paid from the main account. Our treasurer and Patrol Sponsor and Principal now understand that if we have funds to reduce the cost for students, we will fill out the fundraiser ending inventory form so it has the actual student cost amount to pay, versus the quoted amount for the cost of the items for sale. We will use the quote amount for the item for sale and issue two checks, one from the fundraiser item inventory report and one for the remaining balance. There was never a discrepancy between the estimated revenue, actual receipts, as all items were accounted for, and all balances were paid in full. This training of the process took place directly after the audit, 9/18/20, to ensure understanding of the procedure.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that a July 3, 2019, P-Card purchase for \$1,131.79 exceeded the \$1,000 per vendor per day limit, but did not have the prior approval from Purchasing.

Recommendation

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

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

Management's Response

Concur. However, although the P-Card purchase of \$1,131.79 did exceed the \$1,000 per vendor per day limit, the Aftercare Summer Camp Director worked with the vendor to bring the limit below \$1,000. It did not show up as anticipated and additionally, due to the window of time during the summer, the P-card did not get flagged for the overage because it was during a summer camp time when it was permitted to go over the limit. By the time this showed up, the treasurer was unable to hold the vendor accountable as the item had already been shipped.

AFTERSCHOOL PROGRAM

Finding

The review of sample Afterschool Program records found that:

- The Child Custody Section of the *Registration Form* for one of the five sample students was not completed with any of the required information.
- Two of the five sample students reviewed were released to individuals without legible signatures. Due to the illegibility of the signatures, they could not be matched to any document kept on file.

Recommendation

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

- To protect the welfare and health of students, the *Afterschool Programs Registration Form* for each student should be completed with all the required information and signed by the parent/guardian
- Per the *Afterschool Programs Operational Manual (page 1-7)*, Item #3 of the *Dismissal Procedures* states that "Parents/guardians or authorized persons whose legal signature is not their full name or whose signature is not legible must sign a signature card stipulating their full name and legal signature. The signature card must be kept on file for District and Early Learning Coalition audits and reviews."

Management's Response

Concur. A new Aftercare Director is trained regarding Registration form completion and Sign Out Procedures verifying signatures on file daily.

**Coral Sunset Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 22400 Hammock Street
Boca Raton, FL 33428

Principal:
Fiscal Year 2020: Danielle Garcia
During Audit: Danielle Garcia

Treasurer:
Fiscal Year 2020: Narmin Mankarious
During Audit: Narmin Mankarious

Afterschool Site Director:
Fiscal Year 2020: Evelyn Garcia
During Audit: Evelyn Garcia

Cash and Investments

Checking	\$ 66,188.69
Investments	
	\$ 66,188.69

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	2,469.10	1,433.00	1,004.86	1,433.00	1,533.00	2,797.24
Classes	946.59	8,795.85	5,216.23	307.82	4,830.55	3.48
Clubs	1,329.13	0.00	0.00	0.00	0.00	1,329.13
Departments	11,362.18	10,248.62	10,153.62	2,926.48	5,551.98	8,831.68
Trusts	70,785.91	330,094.61	354,336.98	3,307.66	3,960.21	45,890.99
General	6,457.73	8,102.93	15,125.27	8,391.96	491.18	7,336.17
	\$ 93,350.64	\$ 358,675.01	\$ 385,836.96	\$ 16,366.92	\$ 16,366.92	\$ 66,188.69

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample Monies Collected Reports (MCRs) found that five collections recorded on five pages of Drop-safe Log (#s 50-36221, 50-36226, 50-36238, 20-00652, and 20-00653) were crossed out without explanations.

Recommendation

To ensure proper fiscal accountability, deposit information should be properly recorded on the *Drop-safe Log*. Reasons for deletions should be documented on the Log, and acknowledged by the sponsors with their initials/signatures.

Management's Response

Concur. Training with team Leaders and all teachers who handle money for the drop safe. Regular reminders will be sent in our Monthly memo to staff, to include Drop Safe Log Procedures and drop safe log completion.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of documentation for fundraisers revealed that:

- Activities for the SWPBS Domino's Card Sales (Account #6-4406.01) occurred during August 19 through September 2, 2019, had the following noncompliances:
 - The fundraiser sponsor did not complete the required Annual eLearning Fundraiser Training Course for Fiscal Year 2020.
 - The *Fundraising Application/Recap Form* was not verified by the school treasurer.
 - The sponsor prepared the *Sales Item Inventory Report* but did not include all the required information. Missing information included the quantities of items purchased.
- The *Sales Item Inventory Report* for the Safety Patrol Coupon Books Sales (Account # 6-4000.01) was not approved by the Principal.
- The recap portion of the *Fundraising Application/Recap Form* for the Safety Patrol Candy Sales (Account #6-4000.02) was neither completed by the sponsor nor verified by the treasurer. Furthermore, Disbursement #12606 (for \$4,910) for payment of fundraiser resale items did not have itemized invoice. Instead, it was supported by a vendor's account statement which did not contain the details of the purchases. Due to the lack of purchasing records, we were unable to determine if all the sales revenues were accounted for.

Recommendation

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

- To ensure staff understand and comply with the updated fundraising procedures, fundraiser sponsors should complete the required eLearning Fundraiser Training Course annually prior to conducting fundraising activities.
- To ensure that fundraising activities are consistent with the School Board Mission, fundraisers should be pre-approved by the Principal and documented in the *Fundraising Application/Recap Form*.
- *Sales Item Inventory Report* should be prepared and completed with accurate information for each fundraiser. Accurate information will assist staff in reconciling the actual sales revenue with the estimated revenue. Moreover, the *Sales Item Inventory Report* should be approved by the Principal to confirm the legitimacy for any items that were given-away or missing. Significant discrepancy between the estimated revenue and actual collection should be reviewed and resolved accordingly.

Management's Response

Concur. Additional training with team leaders and teachers who are involved with fundraising. All documentation must be provided PRIOR to approval and completion of fundraiser including Fundraising training in PeopleSoft. Sales Item Inventory Report will be completed properly.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Three disbursements (#12506 for \$4,600, #12564 for \$3,158.65, and #12661 for \$2,185) did not have the required *Purchase Orders*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- A July 17, 2019, P-Card purchase (for \$280) was supported by a payment receipt that did not have the details of the purchase.
- Supporting documentation was not always defaced (stamped "PAID") to prevent duplicate payments. For example, the supporting documents for 11 sample disbursements totaling \$52,532.44 (#s 12549, #12608, #12606, #12564, #12661, #12562, #12571, #12578, #12604, #12622, and #12717,) were not defaced after payments.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual* and related District guidelines. Specifically,

- Pursuant to the District’s *Purchasing Manual* and *Internal Accounts Manual*, all Internal Funds purchases require (1) Principal’s approval prior to the purchase; and (2) *Purchase Order* should be issued for purchase in excess of \$1,000.
- To ensure that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.
- To avoid potential duplicate payments, supporting documentation should be defaced (stamped “PAID”) after payment was made.

Management’s Response

Concur. Review of purchasing and purchase order procedures for any purchase in excess of \$1,000. Review of receipt protocol including what must be included on receipts for all purchases (itemized). PAID stamp located and used on all payment records. ALL purchases will be approved by the principal prior to purchase.

AFTERSCHOOL PROGRAM

Finding

The parent/guardian for one sample student did not sign the *Afterschool Programs Registration Form*.

Recommendation

The Afterschool Program should be administered in accordance with District’s guidelines and the *Afterschool Programs Operational Manual*. Specifically, to protect the safety and welfare of students, the Afterschool Programs Registration Form for each student should be completed with all the needed information and signed by the parent/guardian.

Management’s Response

Concur. Review of registration procedures with office AND aftercare director and assistant director to include completion of the registration form (including parent signature) prior to accepting applications and student beginning in our program.

PRENUMBERED DOCUMENTS

Finding

The review of controls in prenumbered documents found that the school did not maintain the *Prenumbered Document Inventory Registers (PBSD 0160)* for *School Checks*, *Classroom Receipts*, and *SACC Receipts* during Fiscal Year 2020.

Recommendation

To ensure proper fiscal accountability and as required by Chapter 27 of the Internal Accounts Manual, the Document Custodian should account for each prenumbered document, including *School Checks* and *Classroom Receipts*, and *SACC Receipts* through the use of the *Prenumbered Document Inventory Register (PBSD 0160)*. Periodic inventory check of the forms should be performed by the custodian.

Management's Response

Concur. Review with Document Custodian procedures when issuing receipt books and keeping track of school checks using the Prenumbered Document Inventory Register. Monthly check of the forms will be conducted by the document custodian.

**Crosspointe Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 3015 South Congree Avenue
Boynton Beach, FL 33426

Principal:
Fiscal Year 2020: Annemarie Giddings-Dilbert
During Audit: Annemarie Giddings-Dilbert

Treasurer:
Fiscal Year 2020: Hollis Memoly / Fabiola Debisingh
During Audit: Fabiola Debisingh

Afterschool Site Director:
Fiscal Year 2020: Abeer Khalfa Majdalawi
During Audit: Abeer Khalfa Majdalawi

Cash and Investments

Checking	\$ 49,280.64
Investments	
	\$ 49,280.64

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	7.81	140.00	24.00	0.00	0.00	123.81
Classes	8,436.71	8,220.02	4,542.51	1,010.38	3,227.65	9,896.95
Clubs	0.00	828.75	413.03	83.00	83.00	415.72
Departments	816.27	3,261.09	3,670.90	442.00	590.76	257.70
Trusts	35,352.89	175,179.99	178,897.04	4,416.89	2,386.02	33,666.71
General	5,205.84	2,365.88	2,987.13	4,878.92	4,543.76	4,919.75
	\$ 49,819.52	\$ 189,995.73	\$ 190,534.61	\$ 10,831.19	\$ 10,831.19	\$ 49,280.64

DOCUMENTATION FOR FUNDRAISERS

Finding

The Holiday Shoppe Sales (Account #6-0100.00) and Yearbook Sales (Account #6-4000.00) did not have the required *Sales Item Inventory Reports*. Additionally, the financials for these fundraisers were recorded in the Oasis Room Account and Safety Patrol Account, respectively, instead of separate decimalized accounts for the sales.

Recommendation

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

- *Sales Item Inventory Report* should be prepared and completed with accurate information for each fundraiser. Accurate information will assist staff in reconciling the actual sales revenue with the estimated revenue. Moreover, the *Sales Item Inventory Report* should be approved by the Principal to confirm the legitimacy for items, if any, that were given-away or missing. Significant discrepancy between the estimated revenue and actual collection should be reviewed and resolved accordingly.
- To assist the school in evaluating and monitoring the performance of individual fundraisers, a separate decimalized account should be established for each fundraiser. The fundraiser account should include all the needed and accurate financial information.

Management's Response

Concur. Former bookkeeper retired and new bookkeeper has been trained on fundraisers.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements found that:

- Disbursement #6071 (for \$1,100) did not have the required *Purchase Order*. A preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- Two checks totaling \$4,677.26 (#6084 and #6193) did not have the required two signatures. The treasurer's signature was missing.

Recommendation

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

- A *Purchase Order* preapproved by the Principal should be issued for each purchase in excess of \$1,000. This will help ensure that the purchase is appropriate, and the purchase is properly funded
- *DOE Rules (Chapter 8 of the Department of Education’s Financial and Program Cost Accounting and Reporting for Florida Schools)* states that, “*all checks must be signed by two signatures ... as prescribed by School Board Policy.*”

Management’s Response

Bookkeeper retired and new bookkeeper has been trained on P-Card compliance.

AFTERSCHOOL PROGRAM

Finding

The review of sample Afterschool Program records found that two students were released, for one and two times, respectively, to persons who were not on the authorized persons list during November 2019.

Recommendation

The Afterschool Program should be administered in accordance with District’s guidelines and the *Afterschool Programs Operational Manual*. Specifically, to protect the safety and welfare of students, students should only be released to authorized persons, and signature of the parent or authorized person must be obtained before the student is released.

Management’s Response

Concur. Both situations involved emergencies. Parents were notified and gave verbal permission.

**Crystal Lakes Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 6050 Gateway Boulevard
Boynton Beach, FL 33437

Principal:
Fiscal Year 2020: Laura Green
During Audit: Laura Green

Treasurer:
Fiscal Year 2020: Kim June
During Audit: Kim June

Afterschool Site Director:
Fiscal Year 2020: Michelle Soto
During Audit: Michelle Soto

Cash and Investments

Checking	\$ 56,254.52
Investments	
	\$ 56,254.52

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	2,690.56	181.80	744.56	143.84	32.20	2,239.44
Classes	6,915.89	34,573.43	30,736.37	2,782.77	13,535.72	0.00
Clubs	1,020.13	947.00	556.95	0.00	111.64	1,298.54
Departments	3,385.70	21,112.11	21,300.94	2,601.82	2,601.82	3,196.87
Trusts	47,730.00	513,538.40	520,951.91	17,822.06	20,767.63	37,370.92
General	2,755.06	6,639.84	10,944.67	20,059.40	6,360.88	12,148.75
	\$ 64,497.34	\$ 576,992.58	\$ 585,235.40	\$ 43,409.89	\$ 43,409.89	\$ 56,254.52

Crystal Lakes Elementary School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**Cypress Trails Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

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

Principal:
Fiscal Year 2020: Bruce Saulter
During Audit: Bruce Saulter

Treasurer:
Fiscal Year 2020: Judy Smith
During Audit: Judy Smith

Afterschool Site Director:
Fiscal Year 2020: Kelly Hinde
During Audit: Kelly Hinde

Cash and Investments

Checking	\$ 29,420.89
Investments	
	\$ 29,420.89

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	325.70	0.00	0.00	0.00	0.00	325.70
Classes	2,887.23	4,680.00	4,512.00	2,883.00	5,048.23	890.00
Clubs	590.96	19,613.29	12,058.77	5,488.01	12,359.56	1,273.93
Departments	5,718.17	6,089.47	7,370.99	956.42	957.42	4,435.65
Trusts	22,130.95	248,038.65	255,202.18	13,981.79	7,507.59	21,441.62
General	273.26	7,067.05	8,849.90	5,720.27	3,156.69	1,053.99
	\$ 31,926.27	\$ 285,488.46	\$ 287,993.84	\$ 29,029.49	\$ 29,029.49	\$ 29,420.89

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- Activities for the Pink Shirt Day T-Shirts Sale (Account #5-1000.01) began on February 5, 2020. However, the sponsor for this fundraiser did not complete the required Annual eLearning Fundraiser Training Course until May 19, 2020; i.e., 104 days after the fundraiser began.
- The *Sales Item Inventory Report* for the Safety Patrol Club Chocolate Sale (Account #4-4300.02) was not completed with all the pertinent information, such as the quantity of items sold, item sales price, and total sales revenue.

Recommendation

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

- To ensure fundraiser sponsors are familiar with and complying with the current fundraising procedures, they should complete the required Annual eLearning Training Course prior to conducting fundraising activities.
- The *Sales Item Inventory Report* should be prepared and completed with accurate information. Accurate information will assist staff in reconciling the sales revenue with the estimated revenue.

Management's Response

Concur. I will follow-up with the sponsors from each finding and the school bookkeeper. Corrective actions regarding eLearning training began after FY19 findings which is why the sponsor for the Pink Shirt Day completed the training late. This will be corrected entirely for FY21 and I've developed a better system for monitoring.

Additional Comments

I am proud of the reduction of findings from FY19 to FY20 and we'll strive for continued improvement in FY21!

Dwight D. Eisenhower Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

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

Principal:
Fiscal Year 2020: Debbie Battles
During Audit: Debbie Battles

Treasurer:
Fiscal Year 2020: Sara Weis
During Audit: Sara Weis

Afterschool Site Director:
Fiscal Year 2020: Alicia Decavalcanti
During Audit: Alicia Decavalcanti

Cash and Investments

Checking	\$ 60,879.58
Investments	
	\$ 60,879.58

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	2,063.10	3,555.50	4,323.09	2,030.90	2,973.90	352.51
Classes	3,280.91	7,501.45	4,217.81	3,753.36	3,753.36	6,564.55
Clubs	792.95	328.00	339.25	328.00	328.00	781.70
Departments	4,645.80	3,670.38	3,375.53	1,079.82	1,135.32	4,885.15
Trusts	34,706.78	233,706.24	231,913.52	14,674.52	14,802.56	36,371.46
General	9,286.19	7,830.90	6,319.42	4,754.83	3,628.29	11,924.21
	\$ 54,775.73	\$ 256,592.47	\$ 250,488.62	\$ 26,621.43	\$ 26,621.43	\$ 60,879.58

DEPOSIT OF MONIES

Finding

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

- The staff verifier did not sign *Section 3* of two pages of the *Drop-safe Log* (page #s 50-07070, and 50-07083). Consequently, there was no independent confirmation that the school treasurer had processed the deposits and recorded the information into the accounting system.
- Monies collected were not always deposited into the bank in a timely manner. For example, \$1,425 collected through MCR #1155-1 was not put into the drop-safe until five working days after collection. Furthermore, the money was not deposited into the bank until eight working days after the money was placed in the drop-safe for deposit.

Recommendation

Money collections should be administered in accordance with *DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools), Internal Accounts Manual*, and District guidelines. Specifically,

- To ensure proper fiscal accountability and as required by *Bulletin #P-14051-S/CFO*, the staff verifier should complete *Section 3* of the *Log* after the treasurer entered the deposit information into the school's accounting system.
- *DOE Rules* and *District Bulletin #P-14051-S/CFO* require that monies collected be put into the drop-safe daily and be deposited into the bank within five working days after the collections. Delay in turning in the monies for deposit could subject the monies to unwarranted exposure and result in financial irregularities.

Management's Response

Concur. I met with the safety patrol sponsor. She stated that she has never held money without depositing it. She believes she put the wrong date down and corrected it on the form, but forgot to correct it on the Log. I explained that if a mistake is made in the future, to double check to be sure the correct date is made on all documents.

DOCUMENTATION FOR DISBURSEMENTS

Finding

A July 25, 2019, P-Card transaction (for \$355.68) was for purchase of Summer Camp movie tickets. The transaction included sales tax totaling \$23.19 although it was a tax-exempt qualified purchases.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically, the School District is a sales tax-exempt government; it should not pay sales tax for qualified purchases.

Management's Response

Concur. An ASP Director from another school was here supporting Summer Camp. In the future, if we have staff from other schools filling in, we will double check to make sure this doesn't happen again.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that the school did not perform the required periodic inventory-check for the *School Checks* and *Classroom Receipts*. During the year, *School Checks* inventories were completed only once on July 22, 2019, and none were completed for *Classroom Receipts*.

Recommendation

To ensure proper fiscal accountability and as required by *Chapter 27 of the Internal Accounts Manual*, the document custodian should inventory-check all prenumbered forms periodically according to the schedule detailed in the *Document Custodian Assignment Register (PBSD1663)* and record the results on the *Prenumbered Document Inventory Register (PBSD 0160)*.

Management's Response

I met with the staff member responsible for this role and we will double check to be sure all signatures are obtained to avoid this correction needing to be made in the future.

Del Prado Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 7900 Del Prado Circle
 Boca Raton, FL 33433

Principal:
 Fiscal Year 2020: Sari Myers (Interim)
 During Audit: Laurie Riopelle

Treasurer:
 Fiscal Year 2020: Stephanie Ross
 During Audit: Stephanie Ross

Afterschool Site Director:
 Fiscal Year 2020: Barbara Ruff
 During Audit: Barbara Ruff

Cash and Investments

Checking	\$ 77,547.40
Investments	
	\$ 77,547.40

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	3,996.84	1,031.50	1,554.82	5,020.85	4,988.34	3,506.03
Classes	3,531.01	19,965.76	20,991.37	11,726.40	4,071.00	10,160.80
Clubs	7,739.37	2,292.90	2,923.86	83.90	85.47	7,106.84
Departments	17,815.72	34,891.05	22,785.15	4,665.24	7,368.23	27,218.63
Trusts	31,479.08	451,983.90	458,328.60	11,002.92	15,250.37	20,886.93
General	10,307.40	41,314.19	42,217.52	9,998.90	10,734.80	8,668.17
	\$ 74,869.42	\$ 551,479.30	\$ 548,801.32	\$ 42,498.21	\$ 42,498.21	\$ 77,547.40

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Two Disbursements (#13217 for \$1,915.35 and #13245 for \$1,027.50) did not have the required *Purchase Orders*. A preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- Disbursement #13270 (for \$3,900) was for the purchase of coupon books for the 5th grade coupon books sales. However, the disbursement was supported by a contract signed by the school treasurer instead of the Principal.
- Supporting documents for disbursements were not defaced after payment. Supporting documentation should be defaced (stamped “PAID”) after payment in order to prevent duplicate payments.

Recommendation

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

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded
- All contracts should be approved by the Principal as required by *School Board Policy 6.14(4)*, which states “*the School Board has delegated limited authority to ... School Principals relating to the purchase of commodities and contractual services ...*” and “*No person, unless specifically authorized to purchase commodities or contractual services under School Board policies, may make any purchase or enter into any contract involving the use of school or School District funds.*”
- To avoid potential duplicated payments, supporting documentation such as receipts and invoices should be defaced (stamped “PAID”) after payments were made.

Management’s Response

Concur. Procedures have been established to ensure these errors are corrected in the future.

AFTERSCHOOL PROGRAM

Finding

The review of sample Afterschool Program records found that:

- The Emergency Information Section of the *Registration Form* for one of the five sample students was not completed with any of the required information.
- Two of the five sample students reviewed were released to individuals without legible signatures during November 2019. The signatures could not be matched to any document.
- The parent/guardian for one student did not sign on the *Parent Sign Out Sheet* for November 5, 2019, although the *Student Attendance Sheet* indicated that the student attended the program on that day.

Recommendation

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

- To protect the welfare and health of students, the *Afterschool Programs Registration Form* for each student should be completed with all the required information and signed by the parent/guardian
- To protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released
- Per the *Afterschool Programs Operational Manual (page 1-7), Item #3 of the Dismissal Procedures states that "Parents/guardians or authorized persons whose legal signature is not their full name or whose signature is not legible must sign a signature card stipulating their full name and legal signature. The signature card must be kept on file for District and Early Learning Coalition audits and reviews."*

Management's Response

Concur. Attendance will be taken by counselors and absences will be turned into the Afterschool Office by 2:15 pm. Absences will then be matched to SIS by 2:30 pm each day. Any unexpected absences will be confirmed by reaching out to a parent.

When a student is dismissed from the Afterschool program, care will be taken to ensure that the parent/guardian is signing the registration book correctly. The parent will sign with their full name on the correct date line with the exact time of pick up. If a student is not present on a particular day, the dismissal person will stamp the word ABSENT on that sign out day. This will ensure that the parent does not sign on the wrong day and will aid recordkeeping.

To meet audit standards set forth by Afterschool Programming and the School District of Palm Beach County, we will confirm that signature cards are filled out properly. Parents/guardians or authorized persons whose legal signature is not their full name or whose signature is not legible will sign a signature card that will stipulate their full name and legal signature.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that the school did not maintain the *Prenumbered Document Inventory Registers (PBSD 0160)* for *School Checks*, *Classroom Receipt Books* and *SACC Receipts*. According to staff, the *PBSD 0160* was prepared; however, it was misplaced.

Recommendation

Custodian should account for each prenumbered document, including *School Checks*, through the use of the *Prenumbered Document Inventory Register (PBSD 0160)* to confirm the periodic inventory of the forms.

Management's Response

Concur. The document custodian will account for all prenumbered documents. She will sue the inventory register to confirm.

**Diamond View Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 5300 Haverhill Road
Greenacres, FL 33463

Principal:
Fiscal Year 2020: Carolyn Seal
During Audit: Carolyn Seal

Treasurer:
Fiscal Year 2020: Virginia Barney
During Audit: Virginia Barney

Afterschool Site (Director):
Fiscal Year 2020: Luis Lebron
During Audit: Luis Lebron

Cash and Investments

Checking	\$ 79,418.44
Investments	
	\$ 79,418.44

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	1,908.11	120.00	0.00	0.00	0.00	2,028.11
Classes	0.00	43,385.20	39,249.05	3,884.86	3,822.80	4,198.21
Clubs	11,375.43	22,732.75	11,964.90	12,983.46	22,818.46	12,308.28
Departments	3,891.09	6,793.72	6,607.39	2,325.16	2,325.16	4,077.42
Trusts	44,933.11	224,022.52	228,117.32	11,625.94	2,356.98	50,107.27
General	9,336.19	3,798.92	6,939.94	1,113.98	610.00	6,699.15
	\$ 71,443.93	\$ 300,853.11	\$ 292,878.60	\$ 31,933.40	\$ 31,933.40	\$ 79,418.44

DOCUMENTATION FOR DISBURSEMENTS

Finding

Disbursement #7143 (for \$910) was for paying a music instructor for band. However, the related *School District Consultant Agreement (PBSD 1420)* was not prepared until 17 days after services began. Furthermore, the *Agreement* was neither signed by the consultant nor approved by the Principal.

Recommendation

To comply with *Section 8* of the *Consultant Agreement* and *Florida Statutes §1012.465 (Jessica Lunsford Act)*, consultant background must be cleared prior to performing services and having contact with students at the school. The *School District Consultant Agreement (PBSD 1420)* should be properly executed for all consultants with dated signatures.

Management's Response

Concur. All consultant agreements will be completed per Florida Statutes prior to the consultant being on campus. This particular consultant is a Palm Beach County School District employee and complied with all the requirements of the Jessica Lunsford Act and being cleared to be on campus. We will complete and have the approved consultant agreement on hand for the music instructor prior to his starting date.

**Discovery Key Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 3550 Lyons Road
Lake Worth, FL 33467

Principal:
Fiscal Year 2020: Catherine Lewis
During Audit: Catherine Lewis

Treasurer:
Fiscal Year 2020: Mayra Stambaugh
During Audit: Mayra Stambaugh

Afterschool Site Director:
Fiscal Year 2020: Jacqueline Gersley
During Audit: Jacqueline Gersley

Cash and Investments

Checking	\$ 77,832.48
Investments	
	\$ 77,832.48

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	1.10	20.00	133.37	113.38	0.00	1.11
Classes	16,506.98	25,137.00	26,022.96	11,192.96	5,167.77	21,646.21
Clubs	2,675.62	455.00	566.91	315.00	315.00	2,563.71
Departments	26,596.97	13,484.75	13,190.66	2,934.44	2,015.18	27,810.32
Trusts	35,088.97	510,553.24	507,772.19	11,765.00	22,248.54	27,386.48
General	(1,486.24)	7,560.12	11,074.94	3,437.90	12.19	(1,575.35)
	\$ 79,383.40	\$ 557,210.11	\$ 558,761.03	\$ 29,758.68	\$ 29,758.68	\$ 77,832.48

DEPOSIT OF MONIES

Finding

The review of sample *Monies Collected Reports* (MCRs) and money collection process at the school found that \$2,351.13 (\$2,311.13 in cash and \$40 in checks) collected through five MCRs (#s 986-3, 986-12, 986-20, 986-21, and 994-1) was retained by the sponsors for one to four working days before the money was put into the drop-safe for deposit.

Recommendation

DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools) and *Internal Accounts Manual* require that monies collected be put into the drop-safe daily, and be deposited into the bank within five working days after the collections. Delay in turning in the monies for deposit could result in unintended irregularities.

Management's Response

Concur. Principal will remind teachers monthly in the newsletter and/or Faculty Meeting. Bookkeeper will notify Principal of dates not matching on teachers forms.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The sponsor of the Safety Patrol Coupon Book Sales (Account #6-4000.01) did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Years 2018, 2019, and 2020. Moreover, the related *Sales Item Inventory Report* (SIIR) was not signed off by the Principal.
- The sponsor of the 5th Grade T-Shirt Sales (Account #3-3500.01) did not complete the required Annual eLearning Fundraiser Training Course, and the SIIR for this fundraiser was not completed with any of the required purchase and sales information.

Recommendation

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

- To ensure fundraiser sponsors are familiar with and complying with the updated fundraising procedures, they should complete the required Annual eLearning Training Course prior to conducting fundraising activities.

- The Sales Item Inventory Report should be prepared and completed with accurate information for fundraisers. Accurate information will assist staff in reconciling the sales revenue with the estimated revenue. Moreover, the Sales Item Inventory Report should be approved by the Principal to account for any items that were given-away free-of-charge, or missing.

Management's Response

Concur. Principal and Bookkeeper will work together to monitor fundraiser documentation. Principal will verify teacher training, Bookkeeper will verify final paperwork.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #14112 (for \$1,887) was for purchase of food for the parent night. This payment did not have the required *Purchase Order*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- Disbursement #14143 (for \$1,144) was for payment to a consultant operating an in-house field trip during December 16-17, 2019. The disbursement was supported by a *Field Trip/Activity Planning Report and Approval Request Form*, but did not have the signed *School District Consultant Agreement (PBSD 1420)*.

Recommendation

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

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- To comply with *Section 8* of the *Consultant Agreement* and ***Florida Statutes §1012.465 (Jessica Lunsford Act)***, consultant background must be cleared prior to performing services and having contact with students at the school. The *School District Consultant Agreement (PBSD 1420)* should be properly executed for all consultants with dated signatures.

Management's Response

Concur. There will be no purchase over \$1,000 without principal approval of purchase order. Bookkeeper will verify Consultant Agreements completed.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that:

- One of the five sample students reviewed was released to individuals without legible signatures during March 2020. The signatures could not be matched to any document on file.
- The parent/guardian for one student did not sign on the *Parent Sign Out Sheet* for January 13 through 31, 2020, while the *Student Attendance Sheet* indicated that the student attended the program on those days.

Recommendation

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

- Per the *Afterschool Programs Operational Manual (page 1-7)*, *Item #3 of the Dismissal Procedures* states that “*Parents/guardians or authorized persons whose legal signature is not their full name or whose signature is not legible must sign a signature card stipulating their full name and legal signature. The signature card must be kept on file for District and Early Learning Coalition audits and reviews.*”
- To protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school’s record before the student can be released.

Management’s Response

Concur. Signatures will be collected and kept on file for verification purposes. Students will be signed out daily.

PRENUMBERED DOCUMENTS

Finding

The review of controls in prenumbered documents revealed that the school did not perform the required monthly inventory-check for the *School Checks*.

Recommendation

To ensure proper fiscal accountability and as required by *Chapter 27 of the Internal Accounts Manual*, the *School Checks* should be inventory-checked monthly by the designated document custodian and the results be recorded on the Prenumbered Document Inventory Register (PBSD 0160).

Management's Response

Concur. School checks will be inventoried monthly and recorded on Prenumbered Document Inventory Register by document custodian.

LEASING OF SCHOOL FACILITIES

Finding

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

- The TRIRIGA System indicated that the school had 22 leasing arrangements during the year. However, the school did not have a copy of the executed *Lease Agreements* for 12 leases (#s 1003, 1004, 1006, 1007, 1012, 1013, 1015, 1016, 1020, 1021, 1022, and 1023).
- The expected leasing income was overstated in the TRIRIGA System by a net amount of \$3,901.32 because:
 - Leasing charges were not always collected in a timely manner. Specifically, as of June 30, 2020, \$2,700.16 in leasing charges for seven *Lease Agreements* (#s 1003, 1004, 1007, 1012, 1013, 1016, and 1022) had not been collected from the lessee for the use of school facilities.
 - Three leases (#1003, #1022, and #1023) received partial fee waivers totaling \$1,201.16 because of early closure of District facilities due to COVID-19. However, these leases were not revised or updated in the TRIRIGA System for the waivers. As a result, the TRIRIGA System overstated the expected income by \$1,201.16.
- Two *Lease Agreements* were not properly executed prior to use of the facilities by the lessees:
 - Lease #1011 began on October 14, 2019. However, the related *Lease Agreement* was not signed by the lessee and a witness until October 22, 2019.
 - The dates of the lessees' and witnesses' signatures on *Lease Agreements* #1019 were different indicating that the witness was not present at the time the *Lease Agreement* was signed by the lessee.

Recommendation

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

- To ensure *Lease Agreements* are legally enforceable, they should be properly executed with all the required signatures, prior to the use of facilities by lessees. The school should also maintain a hard copy of the executed *Lease Agreement* for future reference, in addition to recording leasing activities in the TRIRIGA System.

Discovery Key Elementary School
Management Letter
Year Ended June 30, 2020

- As required by ***School Board Policy 7.18, Section 7.a.***, leasing charges “*are to be paid by check or credit card (no cash) at least forty-eight (48) hours prior to the use of a facility.*” The school should collect the \$2,700.16 in unpaid rentals from the lessees.
- Leasing information should be accurately recorded in the TRIRIGA System; and the record should be updated for contract amendments, fee waivers, and cancellations.

Management’s Response

Concur. Leasing Coordinator will input all leases into TRIRIGA System accurately. Leases will be paid prior to the use of the facility.

Dr. Mary McLeod Bethune Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

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

Principal:
Fiscal Year 2020: Katrina Granger
During Audit: Katrina Granger

Treasurer:
Fiscal Year 2020: Latasha Smart
During Audit: Latasha Smart

Cash and Investments

Checking	\$ 38,240.13
Investments	
	\$ 38,240.13

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	3,571.39	0.00	16.00	0.00	0.00	3,555.39
Classes	5,628.56	5,560.10	2,586.03	0.00	0.00	8,602.63
Clubs	0.00	0.00	0.00	0.00	0.00	0.00
Departments	1,566.07	0.00	0.00	0.00	0.00	1,566.07
Trusts	22,912.42	46,432.36	43,510.38	100.00	100.00	25,834.40
General	(1,566.78)	832.87	584.45	0.00	0.00	(1,318.36)
	\$ 32,111.66	\$ 52,825.33	\$ 46,696.86	\$ 100.00	\$ 100.00	\$ 38,240.13

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the Coupon Book Sales (6-4000.01) did not have the required *Sales Item Inventory Report*. Moreover, the Actual Sales section of the *Fundraising Application / Recap Form* was not completed by the sponsor.

Recommendation

Fundraisers should be administered in accordance with ***School Board Policy 2.16*** and the related District guidelines. Specifically, the *Sales Item Inventory Report* should be reviewed and approved by the Principal to account for any items that were given-away free-of-charge, or missing. Accurate information on the *Sales Item Inventory Report* will assist staff in reconciling the sales revenue with the estimated revenue.

Management's Response

Concur. Create a checklist to ensure all documents are received and presented to the Principal to account for any items that are given away free of charge, or missing.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that the school did not perform the required monthly inventory for the *School Checks*. During fiscal year 2020, *School Checks* were inventoried only once on March 2, 2020.

Recommendation

The Document Custodian should account for each prenumbered document, including *School Checks*, through the use of the *Prenumbered Document Inventory Register* (PBSD 0160) to confirm the periodic inventory of the forms.

Management's Response

Concur. The Document Custodian will present to the Principal the Prenumbered Document Inventory Register (PBSD 0160) on the 29th of every month to confirm the periodic inventory of the forms.

**Egret Lake Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

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

Principal:
Fiscal Year 2020: Dionne Napier
During Audit: Dionne Napier

Treasurer:
Fiscal Year 2020: Cherrie Ullom
During Audit: Cherrie Ullom

Afterschool Site Director:
Fiscal Year 2020: Lori Seal
During Audit: Diane Henry

Cash and Investments

Checking	\$ 87,217.11
Investments	
	\$ 87,217.11

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	178.92	509.75	435.76	94.20	121.35	225.76
Classes	3,549.01	1,633.80	1,716.78	221.50	232.50	3,455.03
Clubs	7,684.09	43,099.54	45,225.30	6,462.80	6,173.52	5,847.61
Departments	26,967.65	9,746.61	7,242.09	3,294.63	1,809.56	30,957.24
Trusts	41,801.05	101,545.12	100,132.89	171.35	499.41	42,885.22
General	8,408.82	1,065.10	4,219.53	651.49	2,059.63	3,846.25
	\$ 88,589.54	\$ 157,599.92	\$ 158,972.35	\$ 10,895.97	\$ 10,895.97	\$ 87,217.11

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that a September 26, 2019, P-Card transaction (for \$735) was for purchase of gift cards for staff incentives, which is not allowed by District guidelines.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically, *District Bulletin #PD 18-002 CFO* states “Gift cards may be purchased for STUDENTS ONLY...”

Management’s Response

Concur. 1.) I will review findings with bookkeeper and district policy regarding the purchase of gift cards for staff using the p-card. 2.) I will also make sure to review documents included with p-card records for monthly signature. 3.)I will also review findings with new aftercare director.

Additional Comments

This incident occurred at the beginning of last school year (19/20). There is a new aftercare director, so she will be trained accordingly. Also, the bookkeeper and I will meet to discuss how I plan to proceed with signing documents moving forward.

**Elbridge Gale Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 1915 Royal Fern Drive
Wellington, FL 33414

Principal:
Fiscal Year 2020: Gail Pasterczyk
During Audit: Gail Pasterczyk

Treasurer:
Fiscal Year 2020: Michelle Herbert
During Audit: Michelle Herbert

Afterschool Site Director:
Fiscal Year 2020: Denise Halperin
During Audit: Denise Halperin

Cash and Investments

Checking	\$ 104,772.38
Investments	
	\$ 104,772.38

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	1,303.70	57,492.25	49,444.93	11,285.06	16,378.64	4,257.44
Clubs	3,489.92	1,184.40	1,281.28	607.24	607.24	3,393.04
Departments	20,452.37	16,935.13	14,543.20	6,112.66	6,112.66	22,844.30
Trusts	80,752.14	645,740.75	665,902.35	18,311.60	21,825.60	57,076.54
General	22,763.98	22,136.77	36,307.27	14,113.75	5,506.17	17,201.06
	\$ 128,762.11	\$ 743,489.30	\$ 767,479.03	\$ 50,430.31	\$ 50,430.31	\$ 104,772.38

DOCUMENTATION FOR FUNDRAISERS

Finding

Although a *Sales Item Inventory Report* for the General Yearbook Sales (Account #7-0100.02) was prepared by the sponsor and approved by the principal, the Report was not completed with all the required information. Specifically, the sales revenues were not documented on the Report. In addition, the financials for both yearbook sales and advertisement revenues were recorded in a single fundraiser account (#7-0100.02), instead of two separate decimalized accounts.

Recommendation

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

- *Sales Item Inventory Report* should be prepared and completed with accurate information for each fundraiser. Accurate information will assist staff in reconciling the actual sales revenue with the estimated revenue.
- To assist the school in evaluating and monitoring the performance of individual fundraisers, a separate decimalized account should be established for each fundraiser. The fundraiser account should include all the needed and accurate financial information.

Management's Response

Concur.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Two disbursements (#7864 for \$1,458 and #7884 for \$1,245) did not have the required *Purchase Order*, although they exceeded the \$1,000 *Purchase Order* threshold.
- Disbursement #7906 (for \$3,210) was a payment for fundraiser resale products. However, the expense was supported by an open balance invoice, which indicated only the order number and dollar amounts without the details of the items purchased.

Recommendation

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

Elbridge Gale Elementary School
Management Letter
Year Ended June 30, 2020

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- To ensure that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

Management's Response

Concur.

Equestrian Trails Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 9720 Stribling Way
Wellington, FL 33414

Principal:
Fiscal Year 2020: Michele Johnson
During Audit: Michele Johnson

Treasurer:
Fiscal Year 2020: Lourdes Santos
During Audit: Lourdes Santos

Afterschool Site Director:
Fiscal Year 2020: Robin Marcus
During Audit: Robin Marcus

Cash and Investments

Checking	\$ 147,298.10
Investments	
	\$ 147,298.10

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 388.60	\$0.00	\$ 140.00	\$0.00	\$0.00	\$ 248.60
Music	1,065.44	149.75	294.50	168.75	168.75	920.69
Classes	12,433.90	113,385.50	89,668.25	24,611.16	28,866.75	31,895.56
Clubs	5,728.31	3,649.63	2,395.29	0.00	0.00	6,982.65
Departments	19,420.52	9,850.98	8,273.76	2,407.69	2,407.69	20,997.74
Trusts	48,350.66	682,193.09	662,073.74	8,576.98	15,343.87	61,703.12
General	13,415.68	10,117.87	10,006.29	21,568.86	10,546.38	24,549.74
	\$ 100,803.11	\$ 819,346.82	\$ 772,851.83	\$ 57,333.44	\$ 57,333.44	\$ 147,298.10

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that three students were released to individuals without legible signatures, ranging from four to seven times, during August 2019. Due to the illegibility of the signatures, they could not be matched to any document kept on file at the school.

Recommendation

Per the *Afterschool Programs Operational Manual* (page 1-7), Item #3 of the Dismissal Procedures states that “Parents/guardians or authorized persons whose legal signature is not their full name or whose signature is not legible must sign a signature card stipulating their full name and legal signature. The signature card must kept on file for District and Early Learning Coalition audits and reviews.”

Management’s Response

Concur. Make sure signatures are legible. Also, when students are checked out, they check drivers’ licenses every time.

PRENUMBERED DOCUMENTS

Finding

The review of controls in prenumbered documents found that the school had neither assigned a document custodian nor maintained a *Prenumbered Document Inventory Register* (PBSD 0160) for *Classroom Receipts*.

Recommendation

To ensure proper fiscal controls and accountability, and as required by *Chapter 27 of the Internal Accounts Manual*, a document custodian should be assigned for all prenumbered documents and recorded on the *Document Custodian Assignment Register* (PBSD 0163); and each assigned document custodian shall use the *Prenumbered Document Inventory Register* (PBSD 0160) to perform the periodic inventory of the prenumbered forms.

Management’s Response

I had assigned a document custodian and she has completed yearly training. We also do not have classroom receipts.

Everglades Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 407 Marginal Road
West Palm Beach, FL 33411

Principal:
Fiscal Year 2020: Dwan Moore-Ross
During Audit: Dwan Moore-Ross

Treasurer:
Fiscal Year 2020: Barbara Schumacher
During Audit: Robbin Roscigno

Afterschool Site Director:
Fiscal Year 2020: Shelby Michener
During Audit: Shelby Michener

Cash and Investments

Checking	\$ 74,994.22
Investments	
	\$ 74,994.22

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	685.01	1,443.00	830.00	438.00	438.00	1,298.01
Classes	3,661.53	76,320.90	60,962.70	5,413.83	8,645.52	15,788.04
Clubs	3,649.04	1,033.50	462.33	0.00	0.00	4,220.21
Departments	7,461.83	8,022.26	10,011.32	3,335.08	2,661.14	6,146.71
Trusts	41,702.14	500,198.61	499,217.55	13,451.54	16,795.71	39,339.03
General	10,511.66	15,814.29	24,025.65	15,370.67	9,468.75	8,202.22
	\$ 67,671.21	\$ 602,832.56	\$ 595,509.55	\$ 38,009.12	\$ 38,009.12	\$ 74,994.22

AFTERSCHOOL PROGRAM

Finding

The review of sample Afterschool Program records found that:

- The Child Custody Section of the *Registration Form* (Questions A-D) for one sample student was not completed with any of the required information.
- Three sample students were released a total of 22 times during February 2020, to individuals without legible signatures. The signatures on the release form could not be matched to any record on file. Moreover, *Signature Cards* were not maintained for Fiscal Year 2020 for all students attending the Afterschool Program.
- As of December 17, 2020, the EZ-Care-2 Database for the 2020 Summer Camp had not been updated to reflect the refunds to 17 families, totaling \$4,085, because of summer camp cancellation due to the pandemic. Specifically,
 - \$3,520 in program fees refunded to 15 families in June 2020 had not been recorded in the EZ-Care-2 Database. As a result, the database indicated that these family accounts had a total credit balance of \$3,520.
 - \$565 in prepaid Summer Camp program fees had not been refunded to two families.

Recommendation

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

- To protect the welfare and safety of students, the *Afterschool Programs Registration Form* for each student should be completed with all the required information and signed by the parent/guardian.
- Per the *Afterschool Programs Operational Manual* (page 1-7), *Item #3 of the Dismissal Procedures* states that “*Parents/guardians or authorized persons whose legal signature is not their full name or whose signature is not legible must sign a signature card stipulating their full name and legal signature. The signature card must be kept on file for District and Early Learning Coalition audits and reviews.*”
- To ensure proper fiscal accountability, Afterschool and Summer Camp Programs financial transactions should be accurately recorded in the EZ-Care-2 Database and periodically reconciled to the Internal Funds accounting records. The school should record the refunds and make adjustments to the EZ-Care-2 Database accordingly.

Everglades Elementary School
Management Letter
Year Ended June 30, 2020

Management's Response

Concur. I will sit and review with my Bookkeeper, Aftercare Director and Confidential Secretary today.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that the school did not maintain the *Prenumbered Document Inventory Register (PBSD 0160)* for *Classroom Receipt Books* and *SACC Receipt Books*.

Recommendation

To ensure proper fiscal controls and accountability, and as required by ***Chapter 27 of the Internal Accounts Manual***, custodian should account for each prenumbered document, including *Classroom Receipt Books* and *SACC Receipt Books*, through the use of the *Prenumbered Document Inventory Register (PBSD 0160)* to confirm the periodic inventory check of the forms.

Management's Response

Concur. I will sit and review with my Bookkeeper, Aftercare Director and Confidential Secretary today.

**Forest Hill Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 5555 Purdy Lane
West Palm Beach, FL 33415

Principal:
Fiscal Year 2020: Scott McNichols
During Audit: Scott McNichols

Treasurer:
Fiscal Year 2020: Sheila Dorville
During Audit: Sheila Dorville

Afterschool Site Director:
Fiscal Year 2020: Katherine Gomez Saballos
During Audit: Katherine Gomez Saballos

Cash and Investments

Checking	\$ 45,883.87
Investments	
	\$ 45,883.87

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	367.28	32.00	40.81	0.00	0.00	358.47
Classes	0.00	12,717.52	11,340.16	1,516.78	1,516.78	1,377.36
Clubs	1,822.17	15,645.15	10,368.88	6,291.09	12,384.99	1,004.54
Departments	4,319.86	97.44	160.05	0.00	0.00	4,257.25
Trusts	19,586.80	274,134.37	275,110.39	24,057.13	17,963.23	24,704.68
General	3,579.10	15,965.34	5,362.87	1,875.00	1,875.00	14,181.57
	\$ 29,675.21	\$ 318,591.82	\$ 302,383.16	\$ 33,740.00	\$ 33,740.00	\$ 45,883.87

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of sample fundraiser records revealed that the sales information section of the *Sales Item Inventory Report* for the PTO Holiday Shop (Account # 6-3300.07) included a note “see attached” in lieu of the details of the sales. However, no attachment was included with the *Report*. Without the sales information, there is no assurance that all sales revenues were properly accounted for.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and the related District guidelines. Specifically, to ensure proper fiscal accountability, the Sales Item Inventory Report should contain accurate information. Accurate Sales Item Inventory Reports should assist staff in (1) reconciling sales revenues and (2) tracking of items purchased, given away, or remaining in inventory.

Management’s Response

Concur. We will use the recommendation above.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Two disbursements totaling \$5,799.50 (#14078 for \$3,323.20, and #14034 for \$2,476.30) did not have the required *Purchase Order*. A Principal’s preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- An August 15, 2019, P-Card purchase (for \$2,925.00) was for payment of registration fees that exceeded the \$1,000 per vendor per day limit, but did not have the prior approval from the Purchasing Department.

Recommendation

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

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.

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

Management's Response

Concur. We will use the recommendation.

AFTERSCHOOL PROGRAM

Finding

The review of sample Afterschool Program records found that:

- The Child Custody Section (Questions A-D) of the *Registration Form* for one of the five sample students was not completed with any of the required information.
- There were discrepancies between *Attendance Sheets* and *Parent Sign Out Sheets* during September and October 2019:
 - The parents/guardians for two students did not sign on the *Parent Sign Out Sheets* on September 18 and 20, 2019, and the *Attendance Sheets* indicated that the students attended the program on those days
 - The parents/guardians for two students signed the *Parent Sign Out Sheets* on October 3 and 25, 2019. However, the *Attendance Sheets* noted the students were absent on those day.
- One student was released to an individual without a legible signature during October 2019. Due to the illegibility of the signature, it could not be matched to any document kept on file at the school.

Recommendation

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

- To protect the welfare and health of students, the *Afterschool Programs Registration Form* for each student should be completed with all the required information and signed by the parent/guardian.
- To protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released.
- Per the *Afterschool Programs Operational Manual* (page 1-7), *Item #3 of the Dismissal Procedures* states that "Parents/guardians or authorized persons whose legal signature is not their full name or whose signature is not legible must sign a signature card stipulating their full name and

legal signature. The signature card must be kept on file for District and Early Learning Coalition audits and reviews.”

Management’s Response

Concur. We will use the recommendations.

PRENUMBERED DOCUMENTS

Finding

Although the confidential secretary was the assigned custodian for the *School Checks*, the school did not maintain the *Prenumbered Document Inventory Register (PBSD 0160)* for *School Checks*.

Recommendation

The Document Custodian should account for each prenumbered document, including *School Checks*, through the use of the *Prenumbered Document Inventory Register (PBSD 0160)* to confirm the periodic inventory of the forms.

Management’s Response

Concur. We will use the recommendations.

DOCUMENTATION FOR FUNDRAISERS

Finding

Review of sample fundraiser records revealed that:

- The PTO Owl Shirts Sales (Account #6-3300.11) had the following noncompliances:
 - The *Sales Item Inventory Report* did not accurately reflect the selling prices of items purchased for resale. According to the collection records, t-shirts were sold at \$6 and \$9 during the fundraiser. However, the selling price listed on the *Sales Item Inventory Report* were \$5 and \$9 respectively.
 - The fundraiser had a total sales revenue of \$443, which was deposited into the Internal Funds during Fiscal Year 2019. However, based on the school’s purchasing records, this fundraiser should have generated a total estimated revenue of \$495. As a result, \$52 (11%) in estimated revenue was unaccounted for.
- The Administrative Shirts Sales Account (#6-0200.01) had the following noncompliances:
 - T-shirts were sold to raise funds to provide materials and services to benefit the school staff. Fundraising for staff is inappropriate, contrary to ***School Board Policy 2.16***.

- The review of fundraiser records found that the *Sales Item Inventory Report* did not accurately reflect the quantity of items purchased for resale. According to the school's purchasing records, 126 various style shirts were purchased. However, the *Sales Item Inventory Report* indicated 111 shirts were purchased. Consequently, 15 dry fit shirts, with a resale value of \$225, were not included on the Sales Item Inventory Report as items available for sale.

Recommendation

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

- ***School Board Policy 2.16(1)*** states, "All fund-raising projects and activities by school or groups within the school shall contribute to the educational and extracurricular experiences of the students and shall not be in conflict with the overall instructional program."
- To ensure proper fiscal accountability, the *Sales Item Inventory Report* should contain accurate information. Accurate Reports should assist staff in (1) reconciling sales revenues and (2) tracking of items purchased, given away, or remaining in inventory.

Management's Response

Concur.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Three Disbursements (#13966 for \$3,506.33, #13977 for \$1,308.77, and #13972 for \$4,987.72) were payments for books and furniture for the school's summer reading program and media center, respectively. However, these purchases exceeded the \$1,000 *Purchase Order* threshold but did not have the required *Purchase Order*.
- A \$438.75 P-Card transaction on August 27, 2018, was for the purchase of food. However, it was supported by a credit card receipt that did not have the details of purchases.

Recommendation

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

Forest Hill Elementary School
Management Letter
Year Ended June 30, 2020

- A *Purchase Order* preapproved by the Principal should be issued for purchases in excess of \$1,000. This will help ensure that the purchase is appropriate, and funds will be available for the purchase.
- To ensure that purchases are appropriate, disbursements and P-Card purchases should be documented and supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

Management's Response

Concur.

**Forest Park Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

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

Principal:
Fiscal Year 2020: Nancy Robinson
During Audit: Nancy Robinson

Treasurer:
Fiscal Year 2020: Joan Mullaney
During Audit: Joan Mullaney

Afterschool Site Director:
Fiscal Year 2020: Kim Stivers
During Audit: Katerina Petosi

Cash and Investments

Checking	\$ 27,464.83
Investments	
	\$ 27,464.83

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	438.69	149.10	582.06	5.06	5.06	5.73
Classes	1,992.91	11,095.92	10,653.11	830.39	1,190.40	2,075.71
Clubs	3,346.69	16,036.34	15,032.01	5,842.89	4,265.31	5,928.60
Departments	1,707.25	1,946.94	3,493.95	165.24	165.24	160.24
Trusts	20,693.38	118,646.34	118,887.31	2,480.00	4,150.85	18,781.56
General	1,899.17	2,546.96	4,386.42	3,277.98	2,824.70	512.99
	\$ 30,078.09	\$ 150,421.60	\$ 153,034.86	\$ 12,601.56	\$ 12,601.56	\$ 27,464.83

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The *Fundraising Application/Recap Forms* for the Forest Park T-Shirt Sales (Account #7-0100.02) and 5th Grade Smencil Sale (Account #3-3500.02) fundraisers did not have the date of the principal's signature to evidence preapproval of the fundraisers.
- Activities for 5th Grade Snack Shack Sales and 5th Grade Smencil Sales were recorded in one decimalized account (#3-3500.02), instead of a separate decimalized account for each fundraiser.

Recommendation

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

- To ensure that fundraising activities are consistent with the School Board Mission, fundraisers should be pre-approved by the Principal and documented in the *Fundraising Application/Recap Form*.
- To assist the school in evaluating and monitoring the performance of individual fundraisers, a separate decimalized account should be established for each fundraiser. The fundraiser account should include all the needed and accurate financial information.

Management's Response

Concur. Procedure in place to ensure date and accounts are accurate – meeting with School Treasurer on January 22, 2021.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #11196 (for \$182.52) was a reimbursement to a school employee for school related purchases. However, the attached receipts only totaled \$139.10. Consequently, the employee was overpaid \$43.52.
- Disbursement #11197 (for \$590), was supported by a vendor *Fundraiser Program Agreement* instead of an invoice. Moreover, the *Agreement* was not approved by the Principal.

Recommendation

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

- The school should recoup the \$43.58 overpayment for Disbursement #111180 from the employee.
- Expenditures should be adequately supported by itemized invoices/receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

Management's Response

Concur. Re-payment completed on December 10, 2020. Procedures in place for vendor approval – checking of check requisition vs check – School Treasurer meeting held on January 22, 2021.

AFTERSCHOOL PROGRAM

Finding

The review of sample Afterschool Program records found that two sample students reviewed were released to individuals without legible signatures during February 2020. The signatures could not be matched to any document kept on file at the school.

Recommendation

Afterschool Program should be administered in accordance with District's guidelines and *Afterschool Programs Operational Manual*. Specifically, *Operational Manual (page 1-7), Item #3 of the Dismissal Procedures states that "Parents/guardians or authorized persons whose legal signature is not their full name or whose signature is not legible must sign a signature card stipulating their full name and legal signature. The signature card must be kept on file for District and Early Learning Coalition audits and reviews."*

Management's Response

Concur. Meeting with Aftercare to ensure signatures are legible.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that:

- Two *Lease Agreements* (#1005 and #1010) were not approved by the Principal in a timely manner. Delays ranged from one to 13 days after the leasehold periods began.

Forest Park Elementary School
Management Letter
Year Ended June 30, 2020

- Three *Lease Agreements* (#1005, #1008 and #1010) had different dates for the lessees' signatures and witnesses' signatures. This appears to indicate the witness was not present when the lease was signed by the lessee; thereby, providing no effective witness signature.
- Charges for Lease #1010 were not collected prior to the use of facilities. Payment was received seven days after the use of the facilities.

Recommendation

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

- To ensure *Lease Agreements* are legally enforceable, they should be executed with all the required signatures prior to the use of facilities by lessees and properly witnessed.
- ***School Board Policy 7.18***, requires that leasing charges “*are to be paid by check or credit card (no cash) at least forty-eight (48) hours prior to the use of a facility.*”

Management's Response

Concur. Leasing procedures reviewed at school treasurer meeting on January 22, 2021 with Principal.

**Freedom Shores Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 3400 Hypoluxo Road
Boynton Beach, FL 33436

Principal:
Fiscal Year 2020: Michael Sabatino
During Audit: Michael Sabatino

Treasurer:
Fiscal Year 2020: Audra Spurlin
During Audit: Audra Spurlin

Afterschool Site Director:
Fiscal Year 2020: Cheri Rosen
During Audit: Cheri Rosen

Cash and Investments

Checking	\$ 47,446.91
Investments	
	\$ 47,446.91

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	157.22	0.00	116.95	0.00	0.00	40.27
Classes	7,290.71	25,683.88	28,042.21	1,129.51	3,515.34	2,546.55
Clubs	6,612.09	14,875.50	9,443.54	5,748.38	5,668.38	12,124.05
Departments	5,694.10	4,198.95	4,051.92	2,864.70	2,400.70	6,305.13
Trusts	23,917.25	306,881.63	295,930.66	8,997.82	17,402.18	26,463.86
General	557.19	3,938.15	14,774.48	12,904.43	2,658.24	(32.95)
	\$ 44,228.56	\$ 355,578.11	\$ 352,359.76	\$ 31,644.84	\$ 31,644.84	\$ 47,446.91

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The *Sales Item Inventory Reports* for the 5th Grade Pretzel Sale (Account #3-3500.03) and the Safety Patrol Candy Sale (Account #4-4300.02) were not approved by the Principal.
- The Safety Patrol Candy Sale (Account #4-4300.02) had a total sales revenue of \$5,642, which was deposited into the Internal Funds during the period October 10, 2019, through January 23, 2020. However, based on the school’s purchasing records and the *Sales Item Inventory Report* for School Year 2020, this fundraiser should have generated a total estimated revenue of \$6,000. As a result, \$358 (or 6%) in estimated revenue was unaccounted for.

Item	Quantity					Selling Price	Revenues
	Beginning Inventory (1)	Purchases (2)	Items Given Away (1)	Inventory On Hand (1)	Units Sold		
Candy Bars	0	6,000	0	0	6,000	\$1	\$6,000
Total Estimated Revenues							\$6,000
Total \$ Deposited into Internal Funds							\$5,642
<i>Estimated Revenues Unaccounted For</i>							<u>\$358</u>

(1) Based on *FY20 Sales Item Inventory Report*.

(2) Based on purchasing records during July 1, 2019, through June 30, 2020.

Recommendation

Fundraisers should be administered in accordance with ***School Board Policy 2.16*** and related District guidelines. Specifically, to ensure proper fiscal accountability, the *Sales Item Inventory Report* should be accurately completed with all needed information and approved by the Principal. Accurate *Sales Item Inventory Report* should assist staff in (1) reconciling sales revenues and (2) tracking of items purchased, given away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be examined and resolved accordingly.

Management’s Response

Concur. A meeting with the fundraising sponsors will be conducted by the principal prior to the signing of the form. This will insure the fundraiser is approved and will also provide a forum to discuss the profits and allow us to account for sales not meeting expectations.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Two disbursements #12896 (for \$5,469.76) and #12935 (for \$3,865.55) did not have the required *Purchase Order*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000. Additionally, a March 16, 2020, P-Card purchase for \$1,272.23 exceeded the \$1,000 per vendor per day limit, but did not have the prior approval from Purchasing.
- Disbursement #12963 (for \$180) was supported by a \$116.75 invoice, and the other \$63.25 did not have any supporting documentation for the expense.
- Three P-card purchases totaling \$1,336.52 did not have adequate supporting documentation.
 - A November 22, 2019, P-Card purchase (for \$262.67) was supported with a payment receipt that did not have the details of the items purchased.
 - Two purchases occurred on November 20, 2019 (for \$724.45) and January 30, 2020 (for \$349.40) were for food served at school events. However, no documentation was maintained indicating the purposes and attendees of the functions.
-
- Two P-Card purchases occurred on September 15, 2019 (for \$165.35) and February 22, 2020 (for \$364.05) were for purchase of paint. However, these purchases did not have prior written (emailed) approval from the Facilities Area Manager.
- Two P- transactions occurred on August 16, 2019 (for \$345.76) and August 6, 2019 (for \$364.05) included a total payment of \$56.44 in sales tax.
- Supporting documents for 15 sample disbursements, totaling \$44,656.38 (#12920, #12937, #12896, #12935, #12913, #12958, #12948, #12868, #12918, #12921, #12957, #12979, #12925, #12872, and #12963) were not defaced after payment. Supporting documentation should be defaced (stamped "PAID") after payment in order to prevent duplicate payments.

Recommendation

Disbursements should be administered in accordance with Internal Accounts Manual and related District guidelines. Specifically,

- A Purchase Order preapproved by the Principal should be issued for each purchase in excess of \$1,000. This will help ensure that funds are and will be available for the purchase. P-Card purchases in excess of \$1,000 require prior approval of Purchasing.
- To ensure that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized invoices and receipts. Additional handwritten explanation should be included when the business purpose is not obvious on the printed invoice or

receipt. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

- P-Cards should not be used for purchase of items and services disallowed by the *Purchasing Manual*. Moreover, to ensure the safety of students and staff, chemical items such as paint, should be approved in advance by the Facilities Area Manager before purchasing.
- The School District is a sales tax-exempt government; it should not pay sales tax for qualified purchases
- To avoid potential duplicated payments, supporting documentation such as receipts and invoices should be defaced (stamped "PAID") after payments were made.

Management's Response

Concur. Preapproved purchase orders will be signed by the principal for purchases in excess of \$1,000. Explanations will be given as to the purpose of the purchase.

PRENUMBERED DOCUMENTS

Finding

The school did not maintain the *Prenumbered Document Inventory Register (PBSD 0160)* for *School Checks*.

Recommendation

To ensure proper fiscal controls and accountability, and as required by *Chapter 27* of the *Internal Accounts Manual*, The Document Custodian should account for each prenumbered document, including *School Checks*, through the use of the *Prenumbered Document Inventory Register (PBSD 0160)* to confirm the periodic inventory of the forms.

Management's Response

Concur. The document custodian will monitor the prenumbered documents to assure their accuracy.

**Frontier Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 6701 180th Avenue North
Loxahatchee, FL 33470

Principal:
Fiscal Year 2020: Susan Groth
During Audit: Susan Groth

Treasurer:
Fiscal Year 2020: Jaclyn Nicole Traver
During Audit: Jaclyn Nicole Traver

Afterschool Site Director:
Fiscal Year 2020: Nisa Owens
During Audit: Nisa Owens

Cash and Investments

Checking	\$ 72,085.20
Investments	
	\$ 72,085.20

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	26.19	0.00	0.00	0.00	0.00	26.19
Classes	2,726.54	27,383.10	28,362.52	4,725.88	5,236.85	1,236.15
Clubs	30.95	1,581.50	1,355.40	61.00	61.00	257.05
Departments	5,206.19	18,706.38	21,188.20	2,207.75	2,117.75	2,814.37
Trusts	51,429.19	327,707.01	321,311.56	24,915.37	27,140.36	55,599.65
General	9,356.46	13,149.93	13,000.56	8,411.41	5,765.45	12,151.79
	\$ 68,775.52	\$ 388,527.92	\$ 385,218.24	\$ 40,321.41	\$ 40,321.41	\$ 72,085.20

Frontier Elementary School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**Galaxy E3 Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

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

Principal:
Fiscal Year 2020: Lisa Steele
During Audit: Lisa Steele

Treasurer:
Fiscal Year 2020: Paul Sauberer
During Audit: Paul Sauberer

Afterschool Site Director:
Fiscal Year 2020: Katina Thomas
During Audit: Katina Thomas

Cash and Investments

Checking	\$ 24,657.34
Investments	
	\$ 24,657.34

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	4,148.93	2,430.50	4,219.37	543.02	543.02	2,360.06
Clubs	1,906.92	11,916.79	7,423.85	4,155.51	4,155.51	6,399.86
Departments	2,082.16	2,156.34	2,814.38	2,206.74	2,206.74	1,424.12
Trusts	11,429.95	203,621.28	200,674.12	5,372.82	5,924.26	13,825.67
General	3,178.52	9,112.18	12,194.51	2,555.44	2,004.00	647.63
	\$ 22,746.48	\$ 229,237.09	\$ 227,326.23	\$ 14,833.53	\$ 14,833.53	\$ 24,657.34

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #13297 (\$2,086.83) was for the purchase of resale items for the PTO Holiday Shop Fundraiser. This purchase was supported by a *Fundraising Application/Recap Form*. However, the *Form* was not approved by the Principal until 11 working days after the expense was incurred.
- A \$1,130.66 P-Card purchase of the Afterschool Program was split into two under \$1,000 payments (\$517.16 and \$613.50) without obtaining the required prior approval from the Purchasing Department.

Recommendation

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

- Fundraisers should be conducted in accordance with *School Board Policy 2.16* and related District guidelines. A *Fundraising Application/Recap Form* must be completed by the sponsor and pre-approved by the Principal prior to any financial obligations.
- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- P-Card purchase in excess of \$1,000 requires prior approval from the Purchasing Department. Pursuant to *Purchasing Card Procedures*, "*Splitting an invoice totaling more than \$1,000 is considered Pyramiding and is not allowed. Payment for purchases shall not be split to stay within the single purchase limit.*" The school should not circumvent purchasing rule through splitting large purchase.

Management's Response

Concur. All fundraisers and purchases over \$1,000 will be approved and all forms signed in the allotted time period. Invoices totaling more than \$1,000 will not be split to stay within purchases limits (pyramiding).

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that:

- Two students were released to individuals, who were not on the authorized persons lists, for a total of four times during December 2019 and February 2020.
- The parent/guardian for one student did not sign on the *Parent Sign Out Sheet* for December 17, 2019, while the *Student Attendance Sheet* indicated that the student attended the program on that day.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the *Afterschool Programs Operational Manual*. Specifically, to protect the safety and welfare of students, students should only be released to authorized persons, and signature of the parent or authorized person must be obtained before the student is released. Signature cards should be maintained for parents/guardians or authorized persons whose legal signature is not their full name or whose signature is not legible.

Management's Response

Concur. District guidelines for parent signatures will be followed in accordance with the Afterschool Programs Operational Manual.

**Glade View Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

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

Principal:
Fiscal Year 2020: Shundra Moore-Dowers
During Audit: Shundra Moore-Dowers

Treasurer:
Fiscal Year 2020: Alexis Marshall
During Audit: Alexis Marshall

Cash and Investments

Checking	\$ 47,200.29
Investments	
	\$ 47,200.29

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	1,007.77	0.00	195.00	0.00	0.00	812.77
Classes	428.62	250.00	288.39	0.00	0.00	390.23
Clubs	970.65	850.60	194.78	801.40	855.93	1,571.94
Departments	195.28	1,478.53	1,438.44	59.91	59.91	235.37
Trusts	12,058.08	53,720.48	26,214.26	2,193.40	2,388.82	39,368.88
General	5,243.96	5,637.00	6,309.81	1,583.18	1,333.23	4,821.10
	\$ 19,904.36	\$ 61,936.61	\$ 34,640.68	\$ 4,637.89	\$ 4,637.89	\$ 47,200.29

Glade View Elementary School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**Golden Grove Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

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

Principal:
Fiscal Year 2020: Linda Edgecomb
During Audit: Linda Edgecomb

Treasurer:
Fiscal Year 2020: Grace Wersching
During Audit: Grace Wersching

Afterschool Site Director:
Fiscal Year 2020: Patricia Packard
During Audit: Patricia Packard

Cash and Investments

Checking	\$ 60,698.08
Investments	
	\$ 60,698.08

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 1,919.02	\$ 523.00	\$ 149.54	\$0.00	\$0.00	\$ 2,292.48
Music	1,366.38	0.00	202.78	0.00	0.00	1,163.60
Classes	12,205.48	39,961.00	37,672.67	10,253.96	11,874.46	12,873.31
Clubs	3,918.23	1,655.00	2,844.75	205.00	205.00	2,728.48
Departments	834.62	7,538.76	7,327.91	4,270.58	4,270.58	1,045.47
Trusts	53,236.62	388,520.33	408,840.80	15,263.64	17,363.47	30,816.32
General	4,366.33	19,861.53	18,169.77	14,746.15	11,025.82	9,778.42
	\$ 77,846.68	\$ 458,059.62	\$ 475,208.22	\$ 44,739.33	\$ 44,739.33	\$ 60,698.08

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of sample fundraiser documentation revealed that the Media Center Book Fair fundraiser (Account #5-7000.01) did not have the required *Sales Item Inventory Report*. Additionally, the *Check Requisition* for Disbursement #13207 (for \$3,508.23) related to the Book Fair was not approved by the Principal.

Recommendation

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

- *Sales Item Inventory Report* should be properly prepared and completed with accurate information for each fundraiser and be approved by the principal. Accurate information will assist staff in reconciling the sales revenue with the estimated revenue.
- All disbursements should be adequately documented with *Check Requisitions* approved by the Principal.

Management's Response

Concur. Effective immediately, for each fundraiser, a Sales Item Inventory Report will be properly prepared and completed with accurate information; approved by the Principal.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that all five sample students reviewed were released to individuals without legible signatures, ranging from one to 13 times, during February 2020. Due to the illegibility of the signatures, they could not be matched to any document kept on file.

Recommendation

Afterschool Program should be administered in accordance with District's guidelines and the *Afterschool Programs Operational Manual*. Specifically, per page 1-7, *Item #3 of the Dismissal Procedures states that "Parents/guardians or authorized person whose legal signature is not their full name or whose signature is not legible must sign a signature card stipulating their full name and legal signature. The signature card must be kept on file for District and Early Learning Coalition audits and reviews."*

Management's Response

Concur. Effective immediately, Golden Grove will adhere to Dismissal Procedures as outlined in the Afterschool Programs Operational Manual. Parents/guardians or authorized person who legal signature is not their full name or whose signature is not legible must sign a signature card stipulating their full name and legal signature.

LEASING OF SCHOOL FACILITIES

Finding

Lease #1018 had a total leasing charges of \$213 for the weekly use of facilities during January 8 through January 29, 2020. As of June 30, 2020, the school received only \$160.50 in lease payments. The remaining \$52.50 (\$213 - \$160.50) had not been collected from the lessee. We brought this to the school staff's attention during the audit fieldwork.

Recommendation

School Board Policy 7.18, requires that leasing charges “are to be paid by check or credit card (no cash) at least forty-eight (48) hours **prior to** use of a facility.”

Management's Response

Concur. Effective immediately, Golden Grove will adhere to School Board Policy 7.18 requiring leasing charges to be paid by check or credit card at least 48 hours prior to use of facility. Lease #1018 included the date of 1/22 in the amount of \$52.50. This date should have been removed in TRIRIGA as the instructor did not plan to hold this class. No monies are owed to the school.

**Gove Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

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

Principal:
Fiscal Year 2020: Kimberly Thomasson
During Audit: Kimberly Thomasson

Treasurer:
Fiscal Year 2020: Isabel Christina Falcon
During Audit: Isabel Christina Falcon

Cash and Investments

Checking	\$ 54,397.81
Investments	
	\$ 54,397.81

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	170.00	190.89	20.89	0.00	0.00
Classes	390.83	8,650.25	7,256.45	3,094.25	2,780.88	2,098.00
Clubs	21,565.01	20,537.88	25,621.59	6,630.34	10,649.64	12,462.00
Departments	5,848.73	4,574.62	7,781.80	1,781.87	1,331.81	3,091.61
Trusts	29,145.64	60,524.01	55,667.49	8,819.32	6,082.57	36,738.91
General	871.78	1,364.67	2,727.39	1,250.00	751.77	7.29
	\$ 57,821.99	\$ 95,821.43	\$ 99,245.61	\$ 21,596.67	\$ 21,596.67	\$ 54,397.81

Gove Elementary School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**Grassy Waters Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

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

Principal:
Fiscal Year 2020: Jennifer Galindo
During Audit: Jennifer Galindo

Treasurer:
Fiscal Year 2020: Theresa Ferry
During Audit: Sharon Wickham

Afterschool Site Director:
Fiscal Year 2020: Gabriella Castillo
During Audit: Gabriella Castillo

Cash and Investments

Checking	\$ 59,159.55
Investments	
	\$ 59,159.55

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	6,000.00	179.00	288.70	0.00	0.00	5,890.30
Classes	10,478.58	35,623.28	33,474.45	1,668.88	1,613.88	12,682.41
Clubs	5,342.64	429.00	267.92	478.00	478.00	5,503.72
Departments	4,655.28	12,278.57	11,961.56	3,110.94	3,110.94	4,972.29
Trusts	30,184.72	414,327.67	414,737.25	12,129.15	13,264.25	28,640.04
General	1,509.15	5,998.25	7,116.71	2,927.14	1,847.04	1,470.79
	\$ 58,170.37	\$ 468,835.77	\$ 467,846.59	\$ 20,314.11	\$ 20,314.11	\$ 59,159.55

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The sponsor for the Agenda Books (Account #7-0100.01) did not complete the required Annual eLearning Fundraiser Training Course for Fiscal Year 2020.
- The *Sales Item Inventory Report* for the PBS Shirt Sale (Account #7-0100.09) was not approved by the Principal.

Recommendation

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

- To ensure fundraiser sponsors are familiar with and complying with the current fundraising procedures, they should complete the required Annual eLearning Training Course prior to conducting fundraising activities.
- The *Sales Item Inventory Report* should be reviewed and approved by the Principal to account for any items that were given-away free-of-charge, or missing. Accurate information on the *Sales Item Inventory Report* will assist staff in reconciling the sales revenue with the estimated revenue..

Management's Response

Concur. The sponsor did the training, but it was for the incorrect year. This was a simple oversight and will be corrected in the future.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that one sample student was released for five days in September 2019 without an authorized signature on the *Parent Sign-Out Sheet*.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and *Afterschool Programs Operational Manual*. Specifically, to protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released.

Grassy Waters Elementary School
Management Letter
Year Ended June 30, 2020

Management's Response

Concur. This issue was reviewed with the SACC Director and steps have been established to prevent this in the future.

**Greenacres Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 405 Jackson Avenue
Greenacres, FL 33463

Principal:
Fiscal Year 2020: Deborah McNichols
During Audit: Deborah McNichols

Treasurer:
Fiscal Year 2020: Donna Shaw
During Audit: Donna Shaw

Afterschool Site Director:
Fiscal Year 2020: Emily Collazo
During Audit: Emily Collazo

Cash and Investments

Checking	\$ 72,512.09
Investments	
	\$ 72,512.09

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	633.13	0.00	0.00	0.00	0.00	633.13
Classes	11,729.85	8,452.24	6,013.72	5,290.57	6,233.41	13,225.53
Clubs	0.00	0.00	0.00	0.00	0.00	0.00
Departments	8,520.27	16,808.28	16,084.50	3,329.76	2,549.96	10,023.85
Trusts	48,511.82	233,639.33	235,351.15	10,210.70	10,452.22	46,558.48
General	2,280.70	14.32	628.48	404.56	0.00	2,071.10
	\$ 71,675.77	\$ 258,914.17	\$ 258,077.85	\$ 19,235.59	\$ 19,235.59	\$ 72,512.09

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that there were discrepancies between the Attendance Sheets and Parent Sign-Out Sheets during January 2020. The parent/guardians for two sample students did not sign the Parent Sign-Out Sheets for two days. The Attendance Sheets indicated that the students attended the program on those days.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the Afterschool Programs Operational Manual. Specifically, to protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released.

Management's Response

Concur. Meet with Director and develop a monitoring plan to ensure compliance.

**Grove Park Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

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

Principal:
Fiscal Year 2020: Jo Anne Rogers
During Audit: Jo Anne Rogers

Treasurer:
Fiscal Year 2020: Clavondrea Francis
During Audit: Clavondrea Francis

Afterschool Site Director:
Fiscal Year 2020: Xavier Alexander
During Audit: Rose Decius

Cash and Investments

Checking	\$ 17,800.97
Investments	
	\$ 17,800.97

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	32.32	849.00	456.06	0.00	0.00	425.26
Classes	89.61	0.00	89.10	0.00	0.00	0.51
Clubs	275.91	868.50	693.50	0.00	0.00	450.91
Departments	298.84	2,825.50	3,066.59	0.00	0.00	57.75
Trusts	4,177.41	109,033.50	106,633.20	0.00	0.00	6,577.71
General	25,958.93	7,068.76	22,738.86	8,572.00	8,572.00	10,288.83
	\$ 30,833.02	\$ 120,645.26	\$ 133,677.31	\$ 8,572.00	\$ 8,572.00	\$ 17,800.97

Grove Park Elementary School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**Hagen Road Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 10565 Hagen Ranch Road
Boynton Beach, FL 33437

Principal:
Fiscal Year 2020: Bernadette Standish
During Audit: Bernadette Standish

Treasurer:
Fiscal Year 2020: Tori Jones (Creasman)
During Audit: Mahida Deeb

Afterschool Site Director:
Fiscal Year 2020: Sasha Lejune
During Audit: Ruben Soto

Cash and Investments

Checking	\$ 52,686.98
Investments	
	\$ 52,686.98

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	51.34	138.00	100.00	0.00	0.00	89.34
Classes	1,906.32	9,731.10	7,222.74	272.90	2,962.28	1,725.30
Clubs	0.00	0.00	0.00	0.00	0.00	0.00
Departments	8,589.02	5,237.13	3,382.91	1,436.11	2,133.04	9,746.31
Trusts	35,247.66	435,486.73	445,779.84	9,530.99	9,545.99	24,939.55
General	12,853.15	8,067.23	8,135.21	3,719.71	318.40	16,186.48
	\$ 58,647.49	\$ 458,660.19	\$ 464,620.70	\$ 14,959.71	\$ 14,959.71	\$ 52,686.98

DOCUMENTATION FOR DEPOSITS

Finding

The review of the money collection process and sample *Monies Collected Reports* (MCRs) found that MCRs were not always completed with all the required information. Missing information included the check numbers for three checks on two MCR's (#951-01 and #917-08).

Recommendation

Money collections should be administered in accordance with *DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools)*, *Internal Accounts Manual*, and District guidelines. Specifically, monies collected should be supported by MCRs with all the required information, including the account number, remitter's signature, payer's name, dollar amount, and check number when appropriate.

Management's Response

Concur. Teacher retrained and reminded to include check number along with student name on MCR.

DOCUMENTATION OF DISBURSEMENTS

Finding

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

- Disbursements #12682 (for \$10,753.38) included three invoices (for \$4,081.50, \$1,723, and \$1,543) that did not have the required *Purchase Order*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- Supporting documents for two disbursements (#12682 and #12754) totaling \$10,907.28, were not defaced after payment. Supporting documentation should be defaced (stamped "PAID") after payment in order to prevent duplicate payments.

Recommendation

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

- All purchases in excess of \$1,000 require a Purchase Order preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- To avoid potential duplicated payments, supporting documentation such as receipts and invoices should be defaced (stamped "PAID") after payments were made.

Management's Response

Concur. Employee no longer works at school location. Trained new hires on proper procedures.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that there were discrepancies between *Student Attendance Sheets* and *Parent Sign Out Sheets* during February 2020:

- The parent/guardian for two students did not sign on the *Parent Sign Out Sheets* for two days (February 3 and 27, 2020), and the *Attendance Sheets* indicated that the students attended the program on those days.
- The parent/guardian for one student signed the *Parent Sign Out Sheet* for one day (February 17, 2020) . However, the *Attendance Sheet* was blank and did not indicate if the student was present or absent.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the ***Afterschool Programs Operational Manual***. Specifically, to protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released.

Management's Response

Concur. Employee no longer works at Hagen Road. New employee trained on proper procedure.

LEASING OF SCHOOL FACILITIES

Finding

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

- Six *Lease Agreements* (#1012, #1016, #1017, #1020, #1023, and #1026) were not signed by the lessees and witnesses nor approved by the Principal in a timely manner. Delays ranged from one to four days after the leasehold period began.
- Leasing charges for five leases (#1012, #1013, #1017, #1020 and #1023) were not collected prior to the use of facilities. Delays ranged from one to seven days.
- *Lease Agreements* #1016 and #1026 were for use of facilities by the school's PTA. The TRIRIGA System indicated these leases had outstanding fees totaling \$495 for school police services. According to staff, the officer received comp time in lieu of overtime payroll.

Recommendation

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

- To protect the best interest of the School District, all *Lease Agreements* including amended Lease Agreements should be executed with all the required signatures prior to the use of facilities by lessees.
- **School Board Policy 7.18**, requires that leasing charges “*are to be paid by check or credit card (no cash) at least forty-eight (48) hours prior to the use of a facility.*”
- Although the police officer received comp time in lieu of wages, the District still incurred personnel costs for providing comp time to the officer. The school should recoup the \$495 in school police labor costs from the PTA.

Management’s Response

Concur. Lease revisions due to COVID were not taken into consideration; auditor stated her error and would adjust this finding – but has not done so yet.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents revealed that:

- The school did not maintain the *Prenumbered Document Inventory Register (PBSD 0160)* for *Classroom Receipts*.
- The afterschool site director was the assigned custodian for *SACC Receipts* although the site director also used the receipts for fee collections.

Recommendation

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

- The Document Custodian should account for each prenumbered document, including *Classroom Receipts*, through the use of the *Prenumbered Document Inventory Register (PBSD 0160)* to confirm the periodic inventory of the forms.
- A custodian for prenumbered forms should be someone who is not involved in the day-to-day use of the form.

Hagen Road Elementary School
Management Letter
Year Ended June 30, 2020

Management's Response

Concur. Classroom receipts were issued 2017, prior to new admin and treasurer.

Hammock Pointe Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

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

Principal:
 Fiscal Year 2020: Stephanie Cook
 During Audit: Stephanie Cook

Treasurer:
 Fiscal Year 2020: Jacqueline Caraballo
 During Audit: Jacqueline Caraballo

Afterschool Site Director:
 Fiscal Year 2020: Maisoon Qablawi
 During Audit: Maisoon Qablawi

Cash and Investments

Checking	\$ 56,736.19
Investments	
	\$ 56,736.19

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	2,175.97	402.65	1,076.00	84.00	84.00	1,502.62
Classes	2,159.97	58,855.99	57,318.99	2,338.04	5,675.01	360.00
Clubs	5,565.73	13,105.00	13,347.09	2,470.00	3,736.43	4,057.21
Departments	20,911.19	7,207.06	9,051.07	1,500.00	1,821.35	18,745.83
Trusts	31,899.84	321,329.58	322,989.58	2,103.88	9,078.08	23,265.64
General	1,900.32	532.15	5,526.53	11,898.95	0.00	8,804.89
	\$ 64,613.02	\$ 401,432.43	\$ 409,309.26	\$ 20,394.87	\$ 20,394.87	\$ 56,736.19

Hammock Pointe Elementary School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**Heritage Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 5100 Melaleuca Lane
Greenacres, FL 33463

Principal:
Fiscal Year 2020: Nina Lant
During Audit: Nina Lant

Treasurer:
Fiscal Year 2020: Maria Ortega
During Audit: Maria Ortega

Afterschool Site Director:
Fiscal Year 2020: Laura Lowman
During Audit: Laura Lowman

Cash and Investments

Checking	\$ 31,788.14
Investments	
	\$ 31,788.14

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	128.78	306.00	245.03	306.00	306.00	189.75
Classes	909.84	3,720.86	3,167.75	1,108.11	1,300.34	1,270.72
Clubs	0.00	0.00	0.00	0.00	0.00	0.00
Departments	3,609.37	4,333.43	4,576.45	4,250.43	4,250.43	3,366.35
Trusts	15,961.55	189,190.50	184,412.32	20,450.67	20,450.67	20,739.73
General	9,033.34	1,844.67	4,848.65	192.23	0.00	6,221.59
	\$ 29,642.88	\$ 199,395.46	\$ 197,250.20	\$ 26,307.44	\$ 26,307.44	\$ 31,788.14

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card purchases found that disbursement #8449 (for \$4,074.42) was supported by an invoice for \$4,047.96. Consequently, the school overpaid the vendors by a total of \$26.46.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and related District guidelines. Specifically, the school should recoup the \$26.46 overpayment from the vendor.

Management's Response

Concur. These issues will be addressed with all parties.

Hidden Oaks Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

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

Principal:
 Fiscal Year 2020: Shari Bremekamp
 During Audit: Shari Bremekamp

Treasurer:
 Fiscal Year 2020: April Israel
 During Audit: Kasandra Chery

Afterschool Site Director:
 Fiscal Year 2020: Lauren Galluscio
 During Audit: Lauren Galluscio

Cash and Investments

Checking	\$ 57,164.12
Investments	
	\$ 57,164.12

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	336.88	1,057.10	690.99	612.35	612.35	702.99
Classes	9,260.96	35,903.88	33,853.05	4,058.53	3,779.18	11,591.14
Clubs	5,342.04	10,094.43	9,588.22	7,910.41	7,962.76	5,795.90
Departments	2,549.65	11,046.46	10,371.94	1,318.47	1,318.47	3,224.17
Trusts	39,121.84	283,432.68	287,911.64	2,934.57	2,934.57	34,642.88
General	7,220.88	9,955.54	15,742.38	3,127.05	3,354.05	1,207.04
	\$ 63,832.25	\$ 351,490.09	\$ 358,158.22	\$ 19,961.38	\$ 19,961.38	\$ 57,164.12

DEPOSIT OF MONIES

Finding

The review of sample Monies Collected Reports (MCRs) and money collection process at the school found that collections were not always deposited in a timely manner. For example, \$1,668.62 in cash of the \$5,174.40 collected through five MCRs (#1056-2, #1056-7, #1060-6, #2060-16 and #1060-21) was retained by the sponsor for one to two working days before the monies were put into the drop-safe for deposit.

Recommendation

Money collections should be administered in accordance with *DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools)*, *Internal Accounts Manual*, and District guidelines. Specifically, *DOE Rules* and *Internal Accounts Manual* require that monies collected be put into the drop-safe daily, and be deposited into the bank within five working days after the collections. Delay in turning in the monies for deposit could result in potential irregularities.

Management's Response

Concur. Conducted conference notes with the employee – reviewed procedures and policy.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that two of the five sample students reviewed were released to individuals without legible signatures for a total of nine times during November 2019. The signatures could not be matched to any document.

Recommendation

Per the *Afterschool Programs Operational Manual (page 1-7)*, *Item #3 of the Dismissal Procedures states that "Parents/guardians or authorized persons whose legal signature is not their full name or whose signature is not legible must sign a signature card stipulating their full name and legal signature. The signature card must be kept on file for District and Early Learning Coalition audits and reviews."*

Management's Response

Concur. Parent rushed their signature. Director stated she had spoken to the parent about using full signature.

Highland Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 500 Highland Avenue
 Lake Worth, FL 33461

Principal:
 Fiscal Year 2020: Elena Villani
 During Audit: Elena Villani

Treasurer:
 Fiscal Year 2020: Amarelis Leon
 During Audit: Amarelis Leon

Afterschool Site Director:
 Fiscal Year 2020: Heather Emerson
 During Audit: Heather Emerson

Cash and Investments

Checking	\$ 102,405.22
Investments	
	\$ 102,405.22

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	5.88	104.00	104.00	0.00	0.00	5.88
Classes	9,546.70	41,438.80	33,598.74	13,694.34	16,437.38	14,643.72
Clubs	7,267.27	19,619.37	18,990.63	15,322.74	15,322.74	7,896.01
Departments	5,964.31	11,579.97	15,788.45	1,495.27	2,013.07	1,238.03
Trusts	32,466.67	146,146.17	107,157.89	1,035.60	517.80	71,972.75
General	4,624.32	1,826.45	2,544.98	2,743.04	0.00	6,648.83
	\$ 59,875.15	\$ 220,714.76	\$ 178,184.69	\$ 34,290.99	\$ 34,290.99	\$ 102,405.22

DEPOSIT OF MONIES

Finding

The review of the money collection process at the school revealed that the treasurer did not retain the *Deposit Statement* and *One-Page Bank Deposit Statement*. These documents are generated by the school's accounting system and summarize the accounts to which collections are credited and the breakdown of currency, coins, and checks that comprise the deposit.

Recommendation

Money collections should be administered in accordance with *DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools)*, *Internal Accounts Manual*, and District guidelines. Specifically, Chapter 7, page seven of the Internal Accounts Manual requires that the treasurer retain the *Deposit Statement* and *One-Page Bank Deposit Statement* along with the original white copy of the *Monies Collected Report* and file in numerical sequence by deposit number.

Management's Response

Concur. Bookkeeper will print 2 copies moving forward, 1 for the bank deposit and 1 to retain for our records.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #11074 (for \$1,400) did not have the required *Purchase Order*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- Disbursement #11087 (for \$4,784.25) was for payment for the fall book fair fundraiser. However, this fundraiser did not have the principal's approved *Fundraising Application/Recap Form*.

Recommendation

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

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.

- To ensure the fundraising activities are consistent with the School Board Mission, fundraisers should be pre-approved by the Principal and documented in the *Fundraising Application/Recap Form*. Most importantly, non-approved fundraisers could subject the school to unwanted liabilities and unfunded debts.

Management's Response

Concur. Principal will ensure to complete the preapproval form as well as staff will complete the application approval first for fundraisers.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that the school did not maintain the *Prenumbered Document Inventory Register (PBSD 0160)* for *School Checks*, *Classroom Receipt Books*, and *Adult Community Education Receipts*.

Recommendation

To ensure proper fiscal controls and accountability, and as required by *Chapter 27 of the Internal Accounts Manual*, the Document Custodian should account for each prenumbered document, including *School Checks* and receipts, through the use of the *Prenumbered Document Inventory Register (PBSD 0160)* to confirm the periodic inventory of the forms.

Management's Response

Concur. Document custodian will ensure to inventory the prenumbered documents as recommended.

AFTERSCHOOL PROGRAM

Finding

The review of sample Afterschool Program records found that:

- On December 13, 2019, the parent/guardian for one student did not sign on the *Parent Sign Out Sheet*, although the *Student Attendance Sheet* indicated that the student attended the program on that day.
- Three of the five sample students reviewed were released four times to individuals without legible signatures during December 2019. Due to the illegibility of the signatures, they could not be matched to any document kept on file at the school.

Recommendation

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

- To protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school’s record before the student can be released.
- Per the *Afterschool Programs Operational Manual (page 1-7), Item #3 of the Dismissal Procedures* states that “Parents/guardians or authorized persons whose legal signature is not their full name or whose signature is not legible must sign a signature card stipulating their full name and legal signature. The signature card must be kept on file for District and Early Learning Coalition audits and reviews.”

Management’s Response

Concur. Aftercare director will move forward with recommendations listed.

Additional Comments

Thank you!

H.L. Johnson Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

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

Principal:
 Fiscal Year 2020: Jennifer Makowski
 During Audit: Jennifer Makowski

Treasurer:
 Fiscal Year 2020: Maria Medina
 During Audit: Maria Medina

Afterschool Site Director:
 Fiscal Year 2020: Chelsey Stillwell
 During Audit: Chelsey Stillwell

Cash and Investments

Checking	\$ 71,302.40
Investments	
	\$ 71,302.40

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	231.79	0.00	0.00	0.00	0.00	231.79
Classes	12,810.57	29,298.70	28,400.35	3,150.75	3,195.75	13,663.92
Clubs	254.35	0.00	0.00	0.00	0.00	254.35
Departments	5,006.38	12,163.56	11,722.31	1,292.62	1,292.62	5,447.63
Trusts	63,153.03	462,539.44	471,800.32	5,534.63	10,080.54	49,346.24
General	3,057.79	238.16	5,528.39	4,590.91	0.00	2,358.47
	\$ 84,513.91	\$ 504,239.86	\$ 517,451.37	\$ 14,568.91	\$ 14,568.91	\$ 71,302.40

H. L. Johnson Elementary School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**Hope Centennial Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 5350 Stacy Street
West Palm Beach, FL 33417

Principal:
Fiscal Year 2020: Lakeisha Nathan
During Audit: Lakeisha Nathan

Treasurer:
Fiscal Year 2020: Kamyra McNutt
During Audit: Kamyra McNutt

Afterschool Site Director:
Fiscal Year 2020: Olivia Rodriquez
During Audit: Olivia Rodriquez

Cash and Investments

Checking	\$ 15,508.14
Investments	
	\$ 15,508.14

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	621.88	0.00	0.00	0.00	0.00	621.88
Classes	1,178.05	1,090.00	1,360.00	0.00	185.45	722.60
Clubs	0.00	7,367.00	4,605.00	4,272.00	5,190.00	1,844.00
Departments	1,942.34	2,698.67	3,056.23	1,106.12	1,106.12	1,584.78
Trusts	13,060.71	99,581.01	104,974.42	4,108.59	3,190.59	8,585.30
General	5,476.58	2,708.47	6,220.92	1,277.15	1,091.70	2,149.58
	\$ 22,279.56	\$ 113,445.15	\$ 120,216.57	\$ 10,763.86	\$ 10,763.86	\$ 15,508.14

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #11288 (for \$312.50) was for paying a consultant for performing at the December 6, 2019, holiday celebration. However, the related *School District Consultant Agreement (PBSD 1420)* was not approved by the Principal.
- Disbursement #11318 (\$36.32) was for reimbursing an employee for the purchase of fuel for a rental truck for the January 18, 2020 drumline performance at Suncoast High School. However, the related *TDE Form* was not approved by the Principal until nine working days after the event.

Recommendation

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

- To protect the best interest of the school, *School District Consultant Agreements* should be properly executed with the needed information and signatures prior to the consultant providing the services.
- To ensure adequate funding is available, all purchases should be preapproved by the Principal.

Management's Response

Concur. Approval from principal will be executed in a timely manner in the future.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that one sample student was released to an individual without a legible signature during October 2019. Due to the illegibility of the signatures, they could not be matched to any document kept on file at the school.

Recommendation

Afterschool Program should be administered in accordance with District's guidelines and *Afterschool Programs Operational Manual*. Specifically, per page 1-7, Item #3 of the *Dismissal Procedures* states that "Parents/guardians or authorized persons whose legal signature is not their full name or whose

Hope Centennial Elementary School
Management Letter
Year Ended June 30, 2020

signature is not legible must sign a signature card stipulating their full name and legal signature. The signature card must be kept on file for District and Early Learning Coalition audits and reviews.”

Management’s Response

Concur. HCES Afterschool Program Director will verify that signatures are legible.

**Indian Pines Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 6000 Oak Royal Drive
Lake Worth, FL 33463

Principal:
Fiscal Year 2020: Jill Robinson
During Audit: Jill Robinson

Treasurer:
Fiscal Year 2020: Mayra Hernandez
During Audit: Mayra Hernandez

Afterschool Site Director:
Fiscal Year 2020: Marie Charles
During Audit: Marie Charles

Cash and Investments

Checking	\$ 35,930.42
Investments	
	\$ 35,930.42

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	7,534.33	3,372.00	2,241.07	79.00	79.00	8,665.26
Classes	233.14	97.90	1.99	40.77	329.05	40.77
Clubs	10,679.62	41,552.51	40,947.15	5,229.33	5,397.33	11,116.98
Departments	2,496.38	5,492.90	5,755.38	0.00	0.00	2,233.90
Trusts	12,789.23	71,238.52	70,503.65	305.28	663.38	13,166.00
General	771.86	862.00	1,740.73	814.38	0.00	707.51
	\$ 34,504.56	\$ 122,615.83	\$ 121,189.97	\$ 6,468.76	\$ 6,468.76	\$ 35,930.42

DOCUMENTATION FOR FUNDRAISERS

Finding

The *Sales Item Inventory Report* for the Safety Patrol Chocolates Sales (Account #4-4300.07) was not completed with accurate information. Based on the school's purchasing records, a total of 9,240 chocolate bars were purchased for this fundraiser. This fundraiser should have generated a total estimated revenue of \$9,240. However, only 5,005 chocolate bars were recorded as purchased on the *Sales Item Inventory Report* with no remaining inventory. A total sales revenue of \$8,788.75 was deposited into the Internal Funds during July 1, 2019, through June 30, 2020. Consequently, \$451.25 (5%) in estimated revenue was unaccounted for.

Recommendation

To ensure proper fiscal accountability, the *Sales Item Inventory Report* should be accurately completed with all the needed information. Accurate Sales Item Inventory Report should assist staff in (1) reconciling sales revenues and (2) tracking of items purchased, given away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be reviewed and resolved accordingly.

Management's Response

Concur. Our school treasurer will be properly trained on the completion of the Sales Inventory Report Document. She will then train school sponsors on how to complete the sales document.

DOCUMENTATION OF DISBURSEMENTS

Finding

The review of sample disbursements and P-Card records found that a January 23, 2020, P-Card transaction (for \$236) was to pay for lodging for an Out-of-County Coaching Training in Palm Coast, FL. However, the *Temporary Duty Elsewhere (TDE) Form* for the related staff was not approved by the Regional/Instructional Superintendent.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24)*, and the related District guidelines. Specifically, Staff's *TDE Forms* for District's travel should be pre-approved by the Principal and other appropriate supervisors depending on the destination prior to paying the expenses for the travel arrangements.

Management's Response

Concur. It has been documented that the school treasurer will follow District Protocol when securing and paying for staff lodging prior to being approved by District/Regional Superintendent.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that the *Registration Form* for one of the five sample students was missing.

Recommendation

Afterschool program should be administered in accordance with *Afterschool Programs Operational Manual*. Specifically, to protect the best interests of students, the Afterschool Programs Registration Form for each student should be completed with all the needed information and signed by the parent/guardian.

Management's Response

Concur. The Afterschool Department must submit and complete an organizational plan for the school's office. By doing this a better accounting system will be established for all documentation.

PRENUMBERED DOCUMENTS

Finding

The review of controls in prenumbered documents found that tickets were sold for the Band and Choir Concert (Account #2-1000.01) event. However, the school did not maintain the *Prenumbered Document Inventory Register* (PBSD 0160) for *Pre-numbered Tickets*.

Recommendation

The Document Custodian should account for each prenumbered document, including *Pre-numbered Tickets*, through the use of the *Prenumbered Document Inventory Register* (PBSD 0160) to confirm the periodic inventory check of the forms.

Management's Response

Concur. It has been documented that the school treasurer will follow SDPBC protocol as it relates to PBSD 0160. If training is needed, the treasurer will seek support from district liaison.

J.C. Mitchell Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

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

Principal:
 Fiscal Year 2020: Joan Pierre-Jerome
 During Audit: Joan Pierre-Jerome

Treasurer:
 Fiscal Year 2020: Laura Sattler
 During Audit: Laura Sattler

Afterschool Site Director:
 Fiscal Year 2020: Erica Wint
 During Audit: Erica Wint

Cash and Investments

Checking	\$ 49,672.18
Investments	
	\$ 49,672.18

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	2,975.20	4,023.25	2,212.98	7,369.70	7,369.70	4,785.47
Classes	7,624.18	39,281.50	36,678.68	1,000.00	2,677.71	8,549.29
Clubs	442.01	656.00	514.00	108.00	108.00	584.01
Departments	16,960.84	19,066.39	25,197.53	11,250.15	12,176.35	9,903.50
Trusts	35,782.50	424,427.95	435,421.40	11,020.33	13,204.76	22,604.62
General	3,206.20	5,721.15	10,470.40	5,942.58	1,154.24	3,245.29
	\$ 66,990.93	\$ 493,176.24	\$ 510,494.99	\$ 36,690.76	\$ 36,690.76	\$ 49,672.18

J.C. Mitchell Elementary School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**Jerry Thomas Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 800 Maplewood Drive
Jupiter, FL 33458

Principal:
Fiscal Year 2020: Jeffrey Eassa
During Audit: Jeffrey Eassa

Treasurer:
Fiscal Year 2020: Thea Allen
During Audit: Thea Allen

Afterschool Site Director:
Fiscal Year 2020: Patricia Vico
During Audit: Patricia Vico

Cash and Investments

Checking	\$ 73,320.92
Investments	
	\$ 73,320.92

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	5,703.87	44,397.63	30,979.98	11,361.15	11,376.15	19,106.52
Clubs	8,279.60	2,975.50	1,789.52	1,112.57	1,112.57	9,465.58
Departments	4,808.28	3,676.71	4,217.58	0.00	0.00	4,267.41
Trusts	47,102.40	364,885.19	372,797.10	16,576.31	16,681.17	39,085.63
General	1,854.63	12,088.04	12,666.75	693.17	573.31	1,395.78
	\$ 67,748.78	\$ 428,023.07	\$ 422,450.93	\$ 29,743.20	\$ 29,743.20	\$ 73,320.92

LEASING OF SCHOOL FACILITIES

Finding

The review of school facility leasing records found that:

- *Lease Agreements* #1012 and #1015, had different dates for the lessee signature and witness signature. This indicates the witness was not present when the lease was signed; thereby, providing no effective witness signature.
- *Lease Agreement* #1026 was not signed off by the lessee and witness until one day after the leasehold period had begun. Moreover, payment for this lease was not collected until one day after the lease had begun.

Recommendation

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

- To ensure *Lease Agreements* are legally enforceable, they should be executed with all the required signatures prior to the use of facilities by lessees and properly witnessed.
- ***School Board Policy 7.18***, requires that leasing charges “*are to be paid by check or credit card (no cash) at least forty-eight (48) hours prior to the use of a facility.*”

Management’s Response

Concur. Leases will be executed according to Policy 7.18.

**Jupiter Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 200 South Loxatatchee Drive
Jupiter, FL 33458

Principal:
Fiscal Year 2020: Nicole Daly
During Audit: Nicole Daly

Treasurer:
Fiscal Year 2020: Beatriz Sarmiento
During Audit: Beatriz Sarmiento

Afterschool Site Director:
Fiscal Year 2020: Tuesday Merel
During Audit: Tuesday Merel

Cash and Investments

Checking	\$ 152,444.70
Investments	
	\$ 152,444.70

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	1,255.52	2,821.00	3,896.90	59.60	39.60	199.62
Classes	5,639.20	46,227.15	32,712.71	9,980.93	10,102.93	19,031.64
Clubs	3,340.63	490.00	659.55	0.00	0.00	3,171.08
Departments	7,707.23	12,346.60	8,244.35	3,304.26	3,304.26	11,809.48
Trusts	100,428.79	236,082.61	223,357.72	7,212.53	7,110.53	113,255.68
General	8,071.26	5,636.35	8,730.41	8.90	8.90	4,977.20
	\$ 126,442.63	\$ 303,603.71	\$ 277,601.64	\$ 20,566.22	\$ 20,566.22	\$ 152,444.70

DOCUMENTATION FOR FUNDRAISERS

Finding

The *Sales Item Inventory Report* for the Safety Patrol Coupon Books Sales (Account #6-4000.01) was neither signed by the sponsor nor reviewed and approved by the Principal.

Recommendation

The *Sales Item Inventory Report* should be reviewed and approved by the Principal to account for any items that were given-away free-of-charge, or missing. Accurate information on the *Sales Item Inventory Report* will assist staff in reconciling the sales revenue with the estimated revenue

Management's Response

Due to the abrupt closure of schools because of the pandemic, form #0182 was completed but unable to be signed in a timely manner. It was filled out because of the error prior to signatures.

**Jupiter Farms Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 17400 Haynie Lane
Jupiter, FL 33478

Principal:
Fiscal Year 2020: Suzanne Matuella
During Audit: Suzanne Matuella

Treasurer:
Fiscal Year 2020: Melissa Loiancono
During Audit: Sebastiano Scionti

Afterschool Site Director:
Fiscal Year 2020: Jenny Giambango
During Audit: Jenny Giambango

Cash and Investments

Checking	\$ 54,805.91
Investments	
	\$ 54,805.91

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	2,184.88	0.00	1,791.37	0.00	0.00	393.51
Classes	1,412.33	70,095.75	55,271.34	5,917.83	7,330.16	14,824.41
Clubs	6,117.11	41,045.37	39,384.24	11,784.07	11,784.07	7,778.24
Departments	9,283.64	1,866.65	3,483.03	0.00	0.00	7,667.26
Trusts	22,635.24	277,092.98	280,825.20	4,825.00	5,575.48	18,152.54
General	2,137.97	19,258.45	17,569.28	9,302.81	7,140.00	5,989.95
	\$ 43,771.17	\$ 409,359.20	\$ 398,324.46	\$ 31,829.71	\$ 31,829.71	\$ 54,805.91

Jupiter Farms Elementary
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

K.E. Cunningham / Canal Point Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 37000 Main Street
 Canal Point, FL 33438

Principal:
 Fiscal Year 2020: Derrick Hibler
 During Audit: Derrick Hibler

Treasurer:
 Fiscal Year 2020: Elsa Esparza Webster
 During Audit: Elsa Esparza Webster

Cash and Investments

Checking	\$ 47,070.03
Investments	
	\$ 47,070.03

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	152.50	1,585.00	1,527.04	13.94	18.34	206.06
Classes	2,454.72	3,348.50	4,121.69	1,233.32	1,304.56	1,610.29
Clubs	9,056.94	10,016.98	8,280.47	5,903.65	5,919.52	10,777.58
Departments	67.52	0.00	53.00	199.03	209.03	4.52
Trusts	13,875.96	118,380.23	98,103.64	224.95	0.28	34,377.22
General	563.06	1,893.70	2,239.24	592.41	715.57	94.36
	\$ 26,170.70	\$ 135,224.41	\$ 114,325.08	\$ 8,167.30	\$ 8,167.30	\$ 47,070.03

K. E. Cunningham/Canal Point Elementary School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**Lake Park Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 410 3rd Street
Lake Park, FL 33403

Principal:
Fiscal Year 2020: Michelle Goncalves-Fleming / Philip Preddy
During Audit: Philip Preddy

Treasurer:
Fiscal Year 2020: Patty Gomez
During Audit: Patty Gomez

Afterschool Site Director:
Fiscal Year 2020: Martha Christine-Patrick
During Audit: Martha Christine-Patrick

Cash and Investments

Checking	\$ 22,336.28
Investments	
	\$ 22,336.28

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	66.71	130.00	156.00	5.00	5.00	40.71
Classes	924.76	295.00	315.00	20.00	20.00	904.76
Clubs	8,951.90	6,942.00	5,193.31	3,250.52	8,634.41	5,316.70
Departments	4,896.60	2,580.20	2,430.19	785.81	785.81	5,046.61
Trusts	9,566.31	125,539.26	131,533.60	7,343.54	2,169.11	8,746.40
General	225.48	2,806.80	960.64	2,420.09	2,210.63	2,281.10
	\$ 24,631.76	\$ 138,293.26	\$ 140,588.74	\$ 13,824.96	\$ 13,824.96	\$ 22,336.28

Lake Park Elementary School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**Lantana Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 710 West Ocean Avenue
Lantana, FL 33462

Principal:
Fiscal Year 2020: Janyn Robinson
During Audit: Janyn Robinson

Treasurer:
Fiscal Year 2020: Stephanie McNeeley
During Audit: Stephanie McNeeley

Afterschool Site School Director:
Fiscal Year 2020: Denise Sasiain
During Audit: Megan Garner

Cash and Investments

Checking	\$ 43,458.49
Investments	
	\$ 43,458.49

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	140.00	140.00	0.00	0.00
Classes	5,733.99	4,636.00	4,706.13	459.52	599.52	5,523.86
Clubs	1,588.17	41,990.00	9,838.75	4,503.00	25,541.00	12,701.42
Departments	866.40	3,467.93	3,312.62	209.00	209.00	1,021.71
Trusts	7,769.65	65,739.83	78,302.63	21,500.62	341.17	16,366.30
General	12,518.00	4,289.75	8,841.10	1,523.15	1,644.60	7,845.20
	\$ 28,476.21	\$ 120,123.51	\$ 105,141.23	\$ 28,335.29	\$ 28,335.29	\$ 43,458.49

AFTERSCHOOL PROGRAM

Finding

The review of sample Afterschool Program records found that:

- The Child Custody Section (Questions A-D) of the *Registration Form* for ae student was not completed with any of the required information.
- A student was released to individual(s) without legible signature(s) during March 2020. The signature could not be matched to any document.

Recommendation

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

- The *Afterschool Programs Registration Form* for each student should be completed with all the required information and signed by the parent/guardian.
- To protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school’s record before the student can be released. Moreover, per the *Afterschool Programs Operational Manual* (page 1-7), *Item #3 of the Dismissal Procedures* states that “Parents/guardians or authorized persons whose legal signature is not their full name or whose signature is not legible must sign a signature card stipulating their full name and legal signature. The signature card must be kept on file for District and Early Learning Coalition audits and reviews.”

Management’s Response

Concur. The Afterschool Program will abide by the guidelines in the Operational Manual, specifically regarding the registration form and the releasing of students.

Liberty Park Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 6601 Constitution Way
 Greenacres, FL 33463

Principal:
 Fiscal Year 2020: Joseph Schneider
 During Audit: Joseph Schneider

Treasurer:
 Fiscal Year 2020: Liliana Campos
 During Audit: Liliana Campos

Afterschool Site Director:
 Fiscal Year 2020: Elizabeth Negron
 During Audit: Elizabeth Negron

Cash and Investments

Checking	\$ 22,174.07
Investments	
	\$ 22,174.07

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	2,268.80	27,767.25	25,043.83	298.48	5,290.70	0.00
Clubs	20.00	1,306.00	1,270.00	0.00	25.00	31.00
Departments	2,381.03	6,907.40	6,801.60	43.55	43.55	2,486.83
Trusts	8,547.13	175,120.27	172,596.96	9,305.08	9,608.89	10,766.63
General	4,941.83	1,463.12	2,836.37	5,381.03	60.00	8,889.61
	\$ 18,158.79	\$ 212,564.04	\$ 208,548.76	\$ 15,028.14	\$ 15,028.14	\$ 22,174.07

DOCUMENTATION FOR FUNDRAISERS

Finding

Although the *Sales Item Inventory Report* for the Safety Patrol Coupon Book Sales (Account #6-4000.02) was prepared by the sponsor and approved by the principal, none of the fundraiser information was recorded on the form. Missing information included (1) the beginning and ending inventories, (2) the quantities of items purchased, sold, and given-away, and (3) the selling prices and revenues.

Recommendation

To ensure proper fiscal accountability, *Sales Item Inventory Report* should be completed with all the accurate information. An accurate *Sales Item Inventory Report* should assist staff in (1) reconciling sales revenues and (2) tracking items purchased, given-away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be investigated and resolved accordingly.

Management's Response

Concur. Met with sponsor and received completed form. No discrepancies in inventory through investigation, inventory was returned to vendor as part of the fundraiser. Safety Patrol sponsor was retrained on procedures on August 8, 2020, as document in ELearning. Sponsor will be monitored closely with future fundraisers, as we will follow all fundraising policies and district procedures.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that the school did not maintain the *Prenumbered Document Inventory Register (PBSD 0160)* for *School Checks*.

Recommendation

To ensure proper fiscal controls and accountability, and as required by *Chapter 27 of the Internal Accounts Manual*, the Document Custodian should account for each prenumbered document, including *School Checks*, through the use of the *Prenumbered Document Inventory Register (PBSD 0160)* to confirm the periodic inventory of the forms.

Management's Response

Concur. We will have a new document custodian for this school year. DC has been trained and will maintain required documentation and will be systematically monitored by the Principal.

AFTERSCHOOL PROGRAM

Finding

The review of sample Afterschool Program records found that:

- There was a discrepancy between the *Attendance Sheet* and *Parent Sign Out Sheet* during November 2020 for one student. The parent/guardian did not sign on the *Parent Sign Out Sheet* for November 21, 2019, although the *Student Attendance Sheet* indicated that the student attended the program on that day.
- Two of the five sample students reviewed were released to individuals without legible signatures during November 2019. The signatures could not be matched to any document on file.
- As of June 30, 2020, the parent account for one of five sample students had a credit balance of \$233.66. Our review of the account found that the March 2020 Afterschool Program fee was paid in full (\$116.83 x 2 = \$233.66) on March 3, 2020. Subsequently, \$116.83 in prepayment for the second half of March was refunded to the parent on April 29, 2020, because of the school closure due to the COVID-19 pandemic. However, the \$116.83 in refund was erroneously recorded as a parent payment. As a result, the account was overstated by \$233.66 in payment received from the parent. According to staff, the account was corrected during the audit on September 10, 2020.

Recommendation

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

- To protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released.
- Per the *Afterschool Programs Operational Manual* (page 1-7), Item #3 of the *Dismissal Procedures* states that "Parents/guardians or authorized persons whose legal signature is not their full name or whose signature is not legible must sign a signature card stipulating their full name and legal signature. The signature card must be kept on file for District and Early Learning Coalition audits and reviews."
- To ensure proper fiscal accountability, Afterschool Program financial transactions should be accurately recorded in the EZ Care database. The school should make adjustments to correct the records.

Management's Response

Concur. Principal met with Aftercare director. Afterschools Program Attendance procedures will be reviewed and staff will monitor signout sheets and signatures cards will be matched with the parent signouts. Director will use EZ Care Reports to monitor payments and any future credits to make sure we are in compliance with AfterSchools procedures.

Liberty Park Elementary School
Management Letter
Year Ended June 30, 2020

Additional Comments

We concur with findings. The findings were new findings this year, as there were no findings last year. We have reviewed and re-trained staff in the proper accounting procedures to keep us in compliance with district directives and policies.

**Lighthouse Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 4750 Dakota Drive
Jupiter, FL 33458

Principal:
Fiscal Year 2020: Julie Hopkins
During Audit: Julie Hopkins

Treasurer:
Fiscal Year 2020: Stephanie Schulz
During Audit: Stephanie Schulz

Afterschool Site Director:
Fiscal Year 2020: Marie Delizia
During Audit: Marie Delizia

Cash and Investments

Checking	\$ 75,692.05
Investments	
	\$ 75,692.05

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	226.18	41,964.07	36,944.87	4,395.58	8,953.35	687.61
Clubs	1,597.00	750.00	74.35	0.00	677.02	1,595.63
Departments	6,155.66	10,371.84	10,923.50	3,937.79	3,687.79	5,854.00
Trusts	34,583.23	452,305.35	438,793.62	0.00	4,006.23	44,088.73
General	9,391.57	14,070.86	8,987.37	20,134.95	11,143.93	23,466.08
	\$ 51,953.64	\$ 519,462.12	\$ 495,723.71	\$ 28,468.32	\$ 28,468.32	\$ 75,692.05

Lighthouse Elementary School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**Limestone Creek Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 6701 Church Street
Jupiter, FL 33458

Principal:
Fiscal Year 2020: Maria Lloyd
During Audit: Maria Lloyd

Treasurer:
Fiscal Year 2020: Melinda McDowell
During Audit: Melinda McDowell

Afterschool Site Director:
Fiscal Year 2020: Lisa Faustini
During Audit: Lisa Faustini

Cash and Investments

Checking	\$ 107,827.54
Investments	
	\$ 107,827.54

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	2,196.68	870.00	335.78	1,050.00	0.00	3,780.90
Classes	8,529.73	48,214.60	39,506.60	27,896.24	24,077.74	21,056.23
Clubs	2,155.24	28,813.20	14,749.47	14,324.93	14,324.93	16,218.97
Departments	13,094.35	37,235.00	32,991.33	10,449.54	7,299.54	20,488.02
Trusts	38,670.72	461,665.39	453,734.59	11,223.75	23,472.50	34,352.77
General	5,143.34	27,054.94	24,497.88	17,255.91	13,025.66	11,930.65
	\$ 69,790.06	\$ 603,853.13	\$ 565,815.65	\$ 82,200.37	\$ 82,200.37	\$ 107,827.54

DEPOSIT OF MONIES

Finding

The review of sample *Monies Collected Reports* (MCRs) and money collection process at the school found that 10 collections recorded on the *Drop-safe Log* (page #s 50-10390, 50-54603, 50-54611, 50-54620, 50-54621, and 50-57463) without the dollar amounts were noted “TBD” or “Hold”. According to staff, those collections were returned to the sponsors for clarification. However, there were no records to document that the monies were returned to and received by the appropriate sponsors.

Recommendation

To ensure proper fiscal accountability, monies returned to the sponsor for clarification and entries removed from the *Drop-safe Log* should be documented with acknowledgment (signed/initialed) by the sponsor on the *Drop-safe Log*. Collections returned for correction or completions should be put in the safe by the end of the same business day

Management’s Response

Concur. TBD deposits were picked up by the sponsors and documented in section 2 of drop safe log. The sponsors initialed as one of the verifiers. Per drop safe log procedures chap. 7C item 8 of internal accounts manual this should have been done in Section 3 of drop safe log. In future sponsor will sign in section 3.

PRENUMBERED DOCUMENTS

Finding

The review of controls in prenumbered documents found that the school had neither assigned a document custodian nor maintained a *Prenumbered Document Inventory Register* (PBSD 0160) for *School Checks* and *Pre-numbered Tickets*. Furthermore, the school did not perform periodic inventory of *Classroom Receipt Books*.

Recommendation

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

Management’s Response

Concur. PBSD form 1663 will be updated for FY21 to assign the document custodian to checks and pre-numbered tickets. Inventory of checks, pre-numbered tickets and classroom receipt book will be done for SY21 by the assigned document custodian.

Lincoln Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

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

Principal:
Fiscal Year 2020: Alicia Porter
During Audit: Alicia Porter

Treasurer:
Fiscal Year 2020: Jo Ann Berry
During Audit: Jo Ann Berry

Afterschool Site Director:
Fiscal Year 2020: Demetria White
During Audit: Demetria White

Cash and Investments

Checking	\$ 19,600.97
Investments	
	\$ 19,600.97

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	1,194.00	397.00	240.00	0.00	0.00	1,351.00
Classes	670.26	610.00	340.69	418.31	654.02	703.86
Clubs	49.00	14,503.65	8,179.80	1,030.10	7,374.95	28.00
Departments	293.25	1,381.94	607.44	0.00	834.50	233.25
Trusts	20,731.53	62,298.64	72,870.78	9,346.16	2,191.31	17,314.24
General	(46.79)	0.00	242.80	260.21	0.00	(29.38)
	\$ 22,891.25	\$ 79,191.23	\$ 82,481.51	\$ 11,054.78	\$ 11,054.78	\$ 19,600.97

DOCUMENTATION FOR FUNDRAISERS

Finding

The Safety Patrol 3rd Candy Sales (Account #4-4300.10) did not have the required *Sales Item Inventory Report*.

Recommendation

To ensure proper fiscal accountability, *Sales Item Inventory Report* should be completed with all the accurate information. Accurate *Sales Item Inventory Report* should assist staff in (1) reconciling sales revenues and (2) tracking items purchased, given-away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be investigated and resolved accordingly.

Management's Response

Concur. I will ensure that the recommendation is implemented in all cases that apply.

AFTERSCHOOL PROGRAM

Finding

As of June 30, 2020, the Afterschool Program had an accounts receivable balance of \$35,021.06 from 161 parent accounts. Moreover, \$33,871.38 (or 97 %) represent balances from prior years.

Recommendation

Afterschool is a self-supporting program funded by user fees. As required by the *Afterschool Programs Operational Manual* and to ensure fiscal accountability, program fees should be collected in advance of attendance. To enhance the integrity of the financial records, accounts receivable information for students who are not enrolled in the program for the current year should be revisited. The Afterschool Department should consider removing them from the database and transferring the information to the student obligation list.

Management's Response

Concur. I will ensure that the recommendation is implemented in all cases that apply.

**Loxahatchee Groves Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 16020 Okeechobee Boulevard
Loxahatchee, FL 33470

Principal:
Fiscal Year 2020: Richard Myerson
During Audit: Richard Myerson

Treasurer:
Fiscal Year 2020: Tracey Bickford / Katharine Smith
During Audit: Katharine Smith

Afterschool Site Director:
Fiscal Year 2020: Angela Babazadeh
During Audit: Angela Babazadeh

Cash and Investments

Checking	\$ 48,092.99
Investments	
	\$ 48,092.99
	\$ 48,092.99

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	70.59	374.00	411.96	50.00	0.00	82.63
Classes	1,392.58	20,840.50	19,064.33	4,193.02	3,052.09	4,309.68
Clubs	601.20	19,368.50	18,784.22	7,710.60	7,710.60	1,185.48
Departments	3,309.83	11,690.05	10,214.57	2,792.30	2,342.30	5,235.31
Trusts	41,236.69	197,236.48	203,509.88	28,373.67	31,070.80	32,266.16
General	5,328.90	8,278.20	9,649.57	4,205.93	3,149.73	5,013.73
	\$ 51,939.79	\$ 257,787.73	\$ 261,634.53	\$ 47,325.52	\$ 47,325.52	\$ 48,092.99

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that *Lease Agreement #1024* did not have the executed copy of the *Agreement* with all the required signatures. Although the \$106.50 leasing charges were never collected from the lessee, the school inadvertently issued a \$106.50 refund to the lessee for the unpaid lease. As a result, the school is owed \$213 by the lessee.

Recommendation

As required by ***School Board Policy 7.18***, “*fees are to be paid by check or credit card at least forty-eight (48) hours prior to use of a facility.*” The school should recoup the \$213 in rental fees (\$106.50 in unpaid leasing charges and \$106.50 in erroneous refund) from the lessee of Lease #1024.

Management’s Response

Concur. I have spoken to my treasurer who was new when this situation occurred. She understands the funds have to be collected on time and no refunds are to be made until we confirm that a fee was collected. We contacted the owner of the K12 Karate and he is refusing to return any money or pay what he is owed. 1. Legal Department will send him a letter for payment. 2. We asked the lease department to ban him from renting in the district but was denied this request.

Manatee Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 7001 Charleston Shores Boulevard
 Lake Worth, FL 33467

Principal:
 Fiscal Year 2020: Mary Churchill-Jones
 During Audit: Mary Churchill-Jones

Treasurer:
 Fiscal Year 2020: Lenita Phillips
 During Audit: Yolanda Frederick

Afterschool Site Director:
 Fiscal Year 2020: Patricia Latona
 During Audit: Patricia Latona

Cash and Investments

Checking	\$ 109,987.57
Investments	
	\$ 109,987.57

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	531.92	2,892.00	3,182.68	63.50	63.50	241.24
Classes	13,100.81	54,434.26	41,567.92	27,889.37	27,959.17	25,897.35
Clubs	0.00	0.00	0.00	0.00	0.00	0.00
Departments	9,432.43	17,710.81	13,651.95	14,679.19	14,609.39	13,561.09
Trusts	60,451.05	827,880.75	819,085.60	29,734.96	35,956.37	63,024.79
General	13,568.42	1,497.11	14,023.84	7,404.45	1,183.04	7,263.10
	\$ 97,084.63	\$ 904,414.93	\$ 891,511.99	\$ 79,771.47	\$ 79,771.47	\$ 109,987.57

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of sample fundraiser documentation revealed that:

- The sponsor for the Safety Patrol Coupon Books Sale (Account #6-4000.01) did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2020.
- The expenses for the Safety Patrol Coupon Book Sales (Account #6-4000.01), 5th Grade T-Shirt Sales (Account #3.3500.10), Mini Bundt Cakes Sale (Account #3-3100.02) and Media Center Book Fair (Account 5-1700.01) were recorded in the organizations' primary accounts instead of the decimalized accounts established for each fundraiser.

Recommendation

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

- To ensure fundraiser sponsors are familiar with and complying with the current fundraising procedures, they should complete the required Annual eLearning Training Course prior to conducting fundraising activities.
- To assist the school in evaluating and monitoring the performance of individual fundraisers, a separate decimalized account should be established for each fundraiser. The fundraiser account should include all the needed and accurate financial information.

Management's Response

Concur. All fundraiser sponsors will complete the required training and show proof of completion prior to the start date of the fundraiser.

AFTERSCHOOL PROGRAM

Finding

The review of sample Afterschool Program records found that three of the five sample students reviewed were released to individuals without legible signatures ranging for one to two times during December 2019. Due to the illegibility of the signatures, they could not be matched to any document kept on file at the school.

Recommendation

Per the *Afterschool Programs Operational Manual* (page 1-7), Item #3 of the Dismissal Procedures states that "Parents/guardians or authorized persons whose legal signature is not their full name or

Manatee Elementary School
Management Letter
Year Ended June 30, 2020

whose signature is not legible must sign a signature card stipulating their full name and legal signature. The signature card must be kept on file for District and Early Learning Coalition audits and reviews.”

Management’s Response

Concur. The Afterschool Director will confirm that a signature card is on file to confirm signatures.

Additional Comments

Thank you!

Marsh Pointe Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 12649 Ibiza Drive
Palm Beach Gardens, FL 33418

Principal:
Fiscal Year 2020: Maureen Werner
During Audit: Maureen Werner

Treasurer:
Fiscal Year 2020: Christine Grusman
During Audit: Christine Grusman

Afterschool Site Director:
Fiscal Year 2020: Sarah Stoplman
During Audit: Sarah Stoplman

Cash and Investments

Checking	\$ 277,234.90
Investments	
	\$ 277,234.90

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	4,454.21	2,048.50	1,987.14	1,476.08	476.08	5,515.57
Classes	6,727.40	66,819.00	59,048.61	18,982.84	18,333.37	15,147.26
Clubs	18,096.22	8,874.85	11,579.56	6,257.79	2,356.46	19,292.84
Departments	41,134.61	28,142.05	23,828.96	17,357.78	13,000.60	49,804.88
Trusts	144,866.47	527,429.81	475,061.00	100,897.09	120,073.72	178,058.65
General	15,226.14	6,917.32	21,996.41	13,508.10	4,239.45	9,415.70
	\$ 230,505.05	\$ 640,231.53	\$ 593,501.68	\$ 158,479.68	\$ 158,479.68	\$ 277,234.90

AFTERSCHOOL PROGRAM

Finding

The review of sample Afterschool Program records found that there were discrepancies between *Attendance Sheets* and *Parent Sign Out Sheets*,

- The parent/guardian for one student signed the *Parent Sign Out Sheet* for August 29, 2019. However, the *Attendance Sheet* shows the student was absent.
- The parent/guardian for one student did not sign on the *Parent Sign Out Sheets* on October 24, 2019, February 6, 13, and March 30, 2020. However, the *Attendance Sheets* indicated that the students attended the program on those days.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the *Afterschool Programs Operational Manual*. Specifically, to protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released.

Management's Response

Concur. The child in question is one of my teacher's children. This teacher is also the sponsor of the "Runners Club." Her child checks into the Aftercare Program and then immediately goes and reports to the Runners Club. Once the Runners Club is dismissed, this teacher/sponsor /mother just took her child and went home. She should have returned to the Aftercare office to sign her child out.

**Meadow Park Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

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

Principal:
Fiscal Year 2020: Kelly Patrick
During Audit: Kelly Patrick

Treasurer:
Fiscal Year 2020: Rhym Fradj
During Audit: Rhym Fradj

Afterschool Site Director:
Fiscal Year 2020: Tammy Ditmars
During Audit: Lydie Louis

Cash and Investments

Checking	\$ 74,169.30
Investments	
	\$ 74,169.30

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	636.37	605.00	1,042.70	816.02	391.83	622.86
Classes	5,513.40	17,584.71	16,692.51	2,263.67	2,315.57	6,353.70
Clubs	6,309.92	11,079.96	4,247.25	34.02	10,091.65	3,085.00
Departments	5,989.63	11,516.67	10,012.57	4,053.50	2,845.00	8,702.23
Trusts	59,427.70	264,903.37	280,534.61	30,694.44	21,061.00	53,429.90
General	5,802.31	10,269.30	12,939.40	216.90	1,373.50	1,975.61
	\$ 83,679.33	\$ 315,959.01	\$ 325,469.04	\$ 38,078.55	\$ 38,078.55	\$ 74,169.30

DOCUMENTATION FOR FUNDRAISERS

Finding

Although a *Sales Item Inventory Report* for the Safety Patrol Coupon Book Sale (Account #4-4300.01) was prepared by the sponsor and approved by the principal, none of the fundraiser information was recorded on the form. Missing information included (1) the beginning and ending inventories, (2) the quantities of items purchased, sold, and given-away, and (3) the selling prices and revenues.

Recommendation

To ensure proper fiscal accountability, *Sales Item Inventory Report* should be completed with accurate information. Accurate *Sales Item Inventory Report* should assist staff in (1) reconciling sales revenues and (2) tracking items purchased, given-away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be reviewed and resolved accordingly.

Management's Response

Concur. We will follow all district guidelines for revenue and expenditures.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- The *Check Requisition* for Disbursement #12798 (for \$701.25) was not completed with all the pertinent information. It did not include the purpose of the expenditure.
- Two Disbursements (#12701 for \$60 and #12751 for \$588.50) included sales tax totaling \$48.56 although they were tax-exempt qualified purchases.
- Disbursement #12757 (for \$8,888) was for payment for a January 17, 2020, out-of-county field trip to Kennedy Space Center. However, the related *Field Trip/Activity Planning Report and Approval Request Form* and *Temporary Duty Elsewhere Forms* were not approved by the Regional/Instructional Superintendent.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual* and related District guidelines. Specifically,

Meadow Park Elementary School
Management Letter
Year Ended June 30, 2020

- All disbursements should be adequately documented with (1) a Principal-approved *Check Requisition* completed with all required information, and (2) itemized invoices and receipts. Without adequate supporting documentation, there was no assurance that the expenses were appropriate.
- The School District is a sales tax-exempt government; it should not pay sales tax for qualified purchases.
- Field trips should be administered in accordance with *School Board Policy 2.40*. Specifically, out-of-county field trips should be approved by the Principal and Regional/Area Superintendent.

Management's Response

Concur. Check #12798 (\$701.25) – Aftercare jacket purchased for staff.

AFTERSCHOOL PROGRAM

Finding

Three of the five sample students reviewed were released to individuals without legible signatures, ranging from one to eight times during November 2019. Due to the illegibility of the signatures, they could not be matched to any document kept on file.

Recommendation

*Per the **Afterschool Programs Operational Manual** (page 1-7), Item #3 of the Dismissal Procedures states that “Parents/guardians or authorized persons whose legal signature is not their full name or whose signature is not legible must sign a signature card stipulating their full name and legal signature. The signature card must be kept on file for District and Early Learning Coalition audits and reviews.”*

Management's Response

Concur. Will follow dismissal procedures.

**Melaleuca Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

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

Principal:
Fiscal Year 2020: Deborah Maupin
During Audit: Deborah Maupin

Treasurer:
Fiscal Year 2020: Lesia Mullet
During Audit: Lesia Mullet

Afterschool Site Director:
Fiscal Year 2020: Judith Wilson
During Audit: Judith Wilson

Cash and Investments

Checking	\$ 35,757.00
Investments	
	\$ 35,757.00

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	2,013.00	3,175.00	556.53	0.00	0.00	4,631.47
Classes	883.46	13,826.09	11,995.88	2,495.98	3,595.98	1,613.67
Clubs	2,702.67	1,810.00	1,526.82	2,220.00	1,871.74	3,334.11
Departments	3,283.28	4,506.66	7,400.33	500.00	500.00	389.61
Trusts	15,315.37	152,591.65	144,070.40	1,080.00	328.26	24,588.36
General	1,598.45	14,471.46	14,870.13	665.82	665.82	1,199.78
	\$ 25,796.23	\$ 190,380.86	\$ 180,420.09	\$ 6,961.80	\$ 6,961.80	\$ 35,757.00

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that there were discrepancies between the *Attendance Sheets* and *Parent Sign Out Sheets*.

- The parent/guardian for one sample student did not sign on the *Parent Sign Out Sheet* on September 27, 2019, and the *Attendance Sheet* indicated that the student attended the program on that day.
- The parent/guardian for one student signed the *Parent Sign Out Sheet* for December 17, 2019. However, the *Attendance Sheet* shows the student was absent.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the *Afterschool Programs Operational Manual*. Specifically, to protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released

Management's Response

Concur. The policies and expectations will be reviewed with the afterschool program director and staff. The aftercare director will provide additional training to staff responsible for attendance and sign out procedures.

Morikami Park Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 6201 Morikami Park Road
Delray Beach, FL 33484

Principal:
Fiscal Year 2020: Stacey Quinones
During Audit: Stacey Quinones

Treasurer:
Fiscal Year 2020: Chinyere Diala
During Audit: Chinyere Diala

Afterschool Site Director:
Fiscal Year 2020: Teri Pavlus
During Audit: Yayi Sun

Cash and Investments

Checking	\$ 101,068.67
Investments	
	\$ 101,068.67

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	437.57	390.00	135.57	0.00	0.00	692.00
Classes	2,854.14	61,829.18	61,161.31	5,271.45	5,333.15	3,460.31
Clubs	377.34	70.00	70.00	0.00	0.00	377.34
Departments	13,762.25	27,314.78	25,121.27	6,583.04	6,583.04	15,955.76
Trusts	90,276.19	585,274.48	616,006.95	73,764.99	78,680.17	54,628.54
General	104,200.91	26,409.45	109,632.52	21,772.47	16,795.59	25,954.72
	\$ 211,908.40	\$ 701,287.89	\$ 812,127.62	\$ 107,391.95	\$ 107,391.95	\$ 101,068.67

PRENUMBERED DOCUMENTS

Finding

The review of controls in prenumbered documents found that the Afterschool Program Site Director was the designated document custodian for *Afterschool Program Receipt Books (PSBSD 1438)*. However, this staff also used the prenumbered receipts for fee collections.

Recommendation

The designated custodian for prenumbered forms should be someone who is not involved in the day-to-day use of the form.

Management's Response

Concur. The change was made immediately when auditor brought it to my attention.

**New Horizons Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 13900 Greenbriar Boulevard
Wellington, FL 33414

Principal:
Fiscal Year 2020: Dana Pallaria
During Audit: Dana Pallaria

Treasurer:
Fiscal Year 2020: Margarita Molina
During Audit: Margarita Molina

Afterschool Site Director:
Fiscal Year 2020: TracyAnn Miller
During Audit: TracyAnn Miller

Cash and Investments

Checking	\$ 107,226.63
Investments	
	\$ 107,226.63

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	519.19	545.00	457.23	0.00	0.00	606.96
Classes	16,482.97	15,509.16	14,983.64	3,228.50	3,078.50	17,158.49
Clubs	8,601.13	2,113.44	1,422.83	1,528.56	1,528.56	9,291.74
Departments	12,035.31	7,709.76	8,926.54	1.97	1.97	10,818.53
Trusts	39,666.13	405,647.80	406,797.21	6,194.90	7,452.37	37,259.25
General	32,278.50	7,364.39	8,658.70	5,762.50	4,655.03	32,091.66
	\$ 109,583.23	\$ 438,889.55	\$ 441,246.15	\$ 16,716.43	\$ 16,716.43	\$ 107,226.63

DOCUMENTATION FOR FUNDRAISERS

Finding

The *Sales Item Inventory Report* (SIIR) for the Yearbook Sale (Account #7-0100.03) did not accurately reflect the (1) beginning and ending inventories and (2) quantities of items purchased and sold. Additionally, collection records indicated that the yearbooks selling prices ranged from \$26 to \$30. However, only one price (\$26) was reflected on the SIIR.

Recommendation

To ensure proper fiscal accountability, the *Sales Item Inventory Report* should be accurately completed with all needed information. Accurate *Sales Item Inventory Report* should assist staff in (1) reconciling sales revenues and (2) tracking of items purchased, given away, or remaining in inventory.

Management's Response

Concur. Yearbook has been resubmitted.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that one sample student reviewed was released to an individuals without a legible signature on February 28, 2020. Due to the illegibility of the signature, it could not be matched to any document kept on file at the school.

Recommendation

Per the *Afterschool Programs Operational Manual* (page 1-7), Item #3 of the *Dismissal Procedures* states that "Parents/guardians or authorized persons whose legal signature is not their full name or whose signature is not legible must sign a signature card stipulating their full name and legal signature. The signature card must be kept on file for District and Early Learning Coalition audits and reviews."

Management's Response

Concur. Aftercare updating signatures on file.

**North Grade Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

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

Principal:
Fiscal Year 2020: Nicole Patterson
During Audit: Nicole Patterson

Treasurer:
Fiscal Year 2020: Stephenie Dunlop
During Audit: Stephenie Dunlop

Afterschool Site Director:
Fiscal Year 2020: Ginger Evans
During Audit: Ginger Evans

Cash and Investments

Checking	\$ 57,511.40
Investments	
	\$ 57,511.40

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	66.38	2,670.00	2,050.59	321.02	337.07	669.74
Classes	4,350.39	26,112.50	20,091.01	6,575.07	11,011.33	5,935.62
Clubs	114.90	502.00	501.94	0.00	0.00	114.96
Departments	1,049.76	5,275.87	5,033.67	0.00	0.00	1,291.96
Trusts	16,344.23	300,622.39	282,220.11	9,254.95	9,757.42	34,244.04
General	13,438.25	10,943.66	14,081.61	7,668.94	2,714.16	15,255.08
	\$ 35,363.91	\$ 346,126.42	\$ 323,978.93	\$ 23,819.98	\$ 23,819.98	\$ 57,511.40

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #12859 (for \$1,043.25) was for purchase of staff shirts. However, this purchase was incorrectly funded by the General Activities Account (#7-0100.00), instead of Administrative Courtesy (Account #6-0200.00) or Rental (Account #6-3800.00)
- The *Purchase Orders* for three Disbursements totaling \$5,334.63 (#12859 for \$1,043.25, #12865 for \$2,004.62, and #12937 for \$2,286.76) were not approved by the Principal until 10 to 78 days after the invoice date.

Recommendation

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

- Expenditures should be funded by the appropriate funding sources, in accordance with the District's guidelines.
- To ensure purchases are appropriate, and that funding is available, Purchase Orders should be preapproved by the Principal.

Management's Response

Concur. An event was planned in which we wanted all students and staff to be easily identified for safety reasons. In the future, it will be taken out of Admin Courtesy. In the future, purchase orders will be looked at more closely. I was aware of the purchase and made one of the purchases as well.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for leasing of school facilities found that *Lease Agreement #1001* was not signed by a witness.

Recommendation

To ensure *Lease Agreements* are legally enforceable, they should be executed with all the required signatures prior to the use of facilities by lessees and properly witnessed.

North Grade Elementary School
Management Letter
Year Ended June 30, 2020

Management's Response

Concur. It was an oversight that the lease was not signed.

**Northboro Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

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

Principal:
Fiscal Year 2020: Gayle Harper
During Audit: Gayle Harper

Treasurer:
Fiscal Year 2020: Marie DeSantis
During Audit: Marie DeSantis

Afterschool Site Director:
Fiscal Year 2020: Chantelle Broome
During Audit: Chantelle Broome

Cash and Investments

Checking	\$ 60,914.80
Investments	
	\$ 60,914.80

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	1,606.79	1,040.00	1,126.36	0.00	0.00	1,520.43
Classes	7,633.76	49,116.62	40,662.38	588.74	1,509.70	15,167.04
Clubs	0.00	448.00	412.45	0.00	0.00	35.55
Departments	7,429.20	10,353.49	9,278.36	2,354.42	2,354.42	8,504.33
Trusts	31,576.82	257,913.51	255,851.71	10,506.97	12,504.21	31,641.38
General	7,917.78	1,619.88	8,409.79	3,118.20	200.00	4,046.07
	\$ 56,164.35	\$ 320,491.50	\$ 315,741.05	\$ 16,568.33	\$ 16,568.33	\$ 60,914.80

DEPOSIT OF MONIES

Finding

The Pre-school teacher used generic receipts purchased from a store for afterschool fees collections instead of District prenumbered *Classroom Receipts*.

Recommendation

To ensure proper fiscal accountability, only the District's standardized and approved receipts, such as *Classroom Receipts*, are to be used for receipting monies. All receipt records and controls of receipt issuance should be in accordance with the *Internal Accounts Manual, Chapter 27 – Prenumbered Document Inventory*.

Management's Response

Concur. The E3 staff was made aware of the need to use District standardized and approved receipt books. The change was implemented following the feedback from the auditor.

**Northmore Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

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

Principal:
Fiscal Year 2020: Vonda Daniels
During Audit: Vonda Daniels

Treasurer:
Fiscal Year 2020: Belinda Colebrook
During Audit: Belinda Colebrook

Afterschool Site Director:
Fiscal Year 2020: Kanisha Mortin
During Audit: Kanisha Mortin

Cash and Investments

Checking	\$ 49,093.80
Investments	
	\$ 49,093.80

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	47.50	0.00	45.00	0.00	0.00	2.50
Classes	3,456.85	15,628.00	18,011.10	730.87	850.87	953.75
Clubs	94.82	0.00	0.00	0.00	0.00	94.82
Departments	1,433.67	1,809.07	2,436.23	15.50	15.50	806.51
Trusts	63,624.41	143,794.90	160,208.50	2,406.91	2,434.91	47,182.81
General	326.27	989.66	1,410.52	178.00	30.00	53.41
	\$ 68,983.52	\$ 162,221.63	\$ 182,111.35	\$ 3,331.28	\$ 3,331.28	\$ 49,093.80

DOCUMENTATION FOR FUNDRAISERS

Finding

The Memory Book/Yearbook Sales (Account #7-0100.02) had a total sales revenue of \$260, which was deposited into the Internal Funds during July 1, 2019, through June 30, 2020. However, based on the school’s purchasing records and the *Sales Item Inventory Report* for School Year 2020, this fundraiser should have generated a total estimated revenue of \$1,980. As a result, \$1,720 in estimated revenue was unaccounted for.

A notation on the *Sales Item Inventory Report* indicated that the Principal purchased 86 books (86 x \$20 = \$1,720). However, no transfer of funds was recorded in the school’s accounting records. According to the Principal, the books were given to the fifth grade students free-of-charge.

Item	Quantity					Selling Price	Revenues
	Beginning Inventory ⁽¹⁾	Purchases ⁽¹⁾	Items Given Away ⁽¹⁾	Inventory On Hand ⁽¹⁾	Units Sold		
Books	0	102	0	3	99	20	\$1,980
Total Estimated Revenues							\$1,980
Total \$ Deposited into Internal Funds							\$260
<i>Estimated Revenues Unaccounted For</i>							<u><u>\$1,720</u></u>

(1) Based on *FY20 Sales Item Inventory Report*.

Recommendation

Fundraisers should be administered in accordance with ***School Board Policy 2.16*** and related District guidelines. Specifically, to ensure proper fiscal accountability, *Sales Item Inventory Report* should be completed with all the accurate information. Accurate *Sales Item Inventory Report* should assist staff in (1) reconciling sales revenues and (2) tracking items purchased, given-away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be reviewed and resolved accordingly.

Management’s Response

Concur. The difference was due to admin purchasing yearbooks for the 5th grade class. Records didn’t show purchase. Review procedures with staff so that sale will be recoded correctly in the future.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that Lease #1001 was for use of facilities on July 27, 2019. However, the leasing charges were not collected until July 29, 2019, and August 5, 2019, two to nine days after the leasehold period began.

Recommendation

Leasing of school facilities should be administered in accordance with **School Board Policy 7.18** and related District guidelines. Leasing charges “*are to be paid by check or credit card (no cash) at least forty-eight (48) hours prior to the use of a facility.*”

Management’s Response

Concur. Lease agreement was sent to the wrong person. Once the lease was received it was determined that insurance was missing which caused a delay. Worked with district to correct the problem.

AFTERSCHOOL PROGRAM

Finding

The review of sample Afterschool Program records found that there were discrepancies between *Attendance Sheet* and *Parent Sign Out Sheet* for one sample student during November 2019:

- The parent/guardian did not sign on the *Parent Sign Out Sheet* for three days, and the *Attendance Sheet* indicated that the student attended the program on those days.
- The parent/guardian signed the *Parent Sign Out Sheet* for one day. However, the *Attendance Sheet* shows the student was absent.

Recommendation

The Afterschool Program should be administered in accordance with District’s guidelines and the ***Afterschool Programs Operational Manual***. To protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school’s record before the student can be released.

Management’s Response

Concur. Met with director and directed to monitor books daily. We will also conduct spot checks.

**Orchard View Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 4050 Old Germantown Road
Delray Beach, FL 33445

Principal:
Fiscal Year 2020: Lisa Lee
During Audit: Lisa Lee

Treasurer:
Fiscal Year 2020: Jenny Okoee
During Audit: Jenny Okoee

Afterschool Site Director:
Fiscal Year 2020: Cara McDermott
During Audit: Annie Alcin

Cash and Investments

Checking	\$ 34,405.13
Investments	
	\$ 34,405.13

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	79.74	0.00	79.74	0.00	0.00	0.00
Classes	5,042.93	895.00	2,944.21	53.25	1,271.34	1,775.63
Clubs	1,379.20	2,418.00	2,347.71	708.09	708.09	1,449.49
Departments	7,151.65	3,596.82	5,237.73	477.84	358.00	5,630.58
Trusts	22,971.04	135,935.66	138,771.22	2,510.50	1,667.43	20,978.55
General	4,773.39	10,777.10	11,234.79	274.78	19.60	4,570.88
	\$ 41,397.95	\$ 153,622.58	\$ 160,615.40	\$ 4,024.46	\$ 4,024.46	\$ 34,405.13

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that:

- The *Registration Forms* for one of the five sample students was not signed by the parent/guardian, and a second *Form* was signed by the parent/guardian but was not dated.
- The parent/guardian for one student did not sign on the *Parent Sign-Out Sheet* for November 12, 2019, while the *Student Attendance Sheet* indicated that the student attended the program on that day.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and *Afterschool Programs Operational Manual*.

- To protect the best interests of students, the *Afterschool Programs Registration Form* for each student should be completed with all the needed information and signed by the parent/guardian.
- To protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released.

Management's Response

Concur. A check and balances approach with the aftercare registrations will be enacted from this point on to check both parent signatures, and date, as well as signature cards. We now have a new director, and new protocols are in place for signatures and released students signature cards.

**Pahokee Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 560 East Main Place
Pahokee, FL 33476

Principal:
Fiscal Year 2020: Karen Abrams
During Audit: Karen Abrams

Treasurer:
Fiscal Year 2020: Leontye Mann
During Audit: Leontye Mann

Cash and Investments

Checking	\$ 36,012.24
Investments	
	\$ 36,012.24

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	1,619.33	2,661.00	1,694.25	1,208.75	1,808.75	1,986.08
Clubs	1,565.24	945.00	1,132.96	0.00	0.00	1,377.28
Departments	1,246.37	3,579.98	2,956.92	993.64	993.64	1,869.43
Trusts	6,742.96	81,472.81	62,954.64	1,371.00	1,746.33	24,885.80
General	6,184.09	10,910.56	12,176.33	6,490.47	5,515.14	5,893.65
	\$ 17,357.99	\$ 99,569.35	\$ 80,915.10	\$ 10,063.86	\$ 10,063.86	\$ 36,012.24

BANK SIGNATURE CARD

Finding

On August 1, 2018, the District's Accounting Services Department informed the school treasurer that the regional area had a change of leadership and that the school would need to complete a new bank account signature card. The review of banking documentation revealed that the school did not have a signature card reflecting the new authorized signatures for the bank account.

Recommendation

DOE Rules, Section III (1.3), which states "Each [bank] account shall have at least two authorized check signers, one of whom must be the principal." According to the *Internal Accounts Manual*, when authorized banking signatory is changed, the Treasury Department must be notified and will generate a bank resolution letter authorizing the changes, as soon as those changes have been approved through proper channels. Schools should retain the bank resolution letters, as well as a copy of the actual bank signature cards.

Management's Response

Concur. Document has been completed.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of sample fundraiser documentation revealed that:

- The Field Trip T-Shirts (Account #7-0100.09) did not have the required *Fundraising Application/Recap Form* and *Sales Item Inventory Report*.
- The School Store (Account #7-0100.12) did not have the required *Sales Item Inventory Report*; and the sponsor did not complete the Actual Sales (Recap) section of the *Fundraising Application/Recap Form*. Moreover, purchases for this fundraiser's resale items were recorded in General Activities (Account #7-0100.00), instead of the fundraiser's decimalized account.

Recommendation

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

- To ensure that fundraising activities are consistent with the School Board Mission, fundraisers should be pre-approved by the Principal and documented in the *Fundraising Application/Recap Form*. The recap section should be completed when fundraisers are completed.

- To ensure proper fiscal accountability, *Sales Item Inventory Reports* should be accurately completed with all the needed information. Accurate *Sales Item Inventory Reports* should assist staff in (1) reconciling sales revenues and (2) tracking items purchased, given-away, or remained in inventory. All expenditures should be funded by the appropriate funding sources in accordance with District's guidelines. To assist the school in evaluating and monitoring the performance of individual fundraiser, each fundraiser should have its own decimalized account established in the Internal Funds Accounting System.

Management's Response

Concur. District procedures will be followed.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #11165 (for \$366.39) did not have a principal-approved *Check Requisition* or any supporting documentation for the expense.
- Disbursement #11260 (for \$145) was supported with an order summary that did not show the details of the items purchased.
- Disbursement #11171 (for \$1,417.67) did not have the required *Purchase Order*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- Three disbursements totaling \$2,999.97 (#11204, #11205, and #11211) were for the purchase of gift cards. The expense was supported by photocopies of the receipts rather than the originals. Also, a total of 90 gift cards were purchased. However, only 87 students' signatures were collected for receipt of the gift cards. Staff said the remaining three gift cards were put in the drop-safe. We were unable to verify this because these cards were comingled with new gift cards purchased for the current year and stored in the drop-safe.
- Disbursement #11253 (for \$248.45) was a reimbursement for staff travel to a conference. However, the expense was paid from a student account, International Baccalaureate (Account #5-1350.00), rather than a staff account or budget.

Recommendation

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

Pahokee Elementary School
Management Letter
Year Ended June 30, 2020

- To ensure that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized receipts or invoices. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.
- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded
- ***Bulletin #P-14974-COO/P/AS*** for gift cards, states that, “*Schools must maintain documentation of all recipients of gift cards.*” Documentation supporting the number of students receiving gift cards should agree with the number of gift cards purchased.
- Reimbursements for staff travel when not accompanying students, should be made from Administrative Courtesy (Account #6-0200.00) or Rental Facilities (Account #6-3800.00).

Management’s Response

The disbursements for the P-cards, we have the originals and they are together. Travel reimbursement will adhere to district policy. All recommendations will be adhered to district recommendations.

**Palm Beach Gardens Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 10060 Riverside Drive
Palm Beach Gardens, FL 33410

Principal:
Fiscal Year 2020: Marie Caracuzzo / Kimberly Evans
During Audit: Kimberly Evans

Treasurer:
Fiscal Year 2020: Gulhan (Gina) Kilic
During Audit: Gulhan (Gina) Kilic

Afterschool Site Director:
Fiscal Year 2020: Kimberly Sheehan
During Audit: Kimberly Sheehan

Cash and Investments

Checking	\$ 81,514.13
Investments	
	\$ 81,514.13

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	1,955.31	0.00	0.00	0.00	0.00	1,955.31
Classes	11,853.38	10,291.00	8,174.84	3,489.89	5,225.96	12,233.47
Clubs	5,269.13	2,179.00	2,106.06	0.00	0.00	5,342.07
Departments	12,981.41	10,083.37	11,746.70	2,346.84	2,346.84	11,318.08
Trusts	21,969.66	686,308.50	648,611.82	28,923.68	34,102.05	54,487.97
General	(5,564.58)	2,565.58	7,738.21	7,237.04	322.60	(3,822.77)
	\$ 48,464.31	\$ 711,427.45	\$ 678,377.63	\$ 41,997.45	\$ 41,997.45	\$ 81,514.13

Palm Beach Gardens Elementary School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**Palm Beach Public School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 239 Coconut Road
Palm Beach, FL 33480

Principal:
Fiscal Year 2020: Christie Schwab
During Audit: Christie Schwab

Treasurer:
Fiscal Year 2020: Angie Brown
During Audit: Angie Brown

Afterschool Site Director:
Fiscal Year 2020: Heather Stonelake
During Audit: Heather Stonelake

Cash and Investments

Checking	\$ 47,875.38
Investments	
	\$ 47,875.38

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	979.00	494.50	214.50	214.50	484.50
Classes	0.00	14,174.80	10,601.21	579.86	297.80	3,855.65
Clubs	331.27	550.00	659.14	0.00	0.00	222.13
Departments	3,206.87	5,961.84	6,082.00	1,419.73	1,722.13	2,784.31
Trusts	26,685.50	261,611.98	254,833.96	13,259.07	13,259.07	33,463.52
General	14,740.41	12,471.49	20,166.97	6,481.61	6,461.27	7,065.27
	\$ 44,964.05	\$ 295,749.11	\$ 292,837.78	\$ 21,954.77	\$ 21,954.77	\$ 47,875.38

Palm Beach Public School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**Palm Springs Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 101 Davis Road
Palm Springs, FL 33461

Principal:
Fiscal Year 2020: Marjorie Rowe
During Audit: Marjorie Rowe

Treasurer:
Fiscal Year 2020: Ana Delgado
During Audit: Ana Delgado

Afterschool Site Director:
Fiscal Year 2020: Kathy Anderson
During Audit: Kathy Anderson

Cash and Investments

Checking	\$ 36,963.68
Investments	
	\$ 36,963.68

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	266.44	0.00	0.00	0.00	0.00	266.44
Classes	1,772.45	8,688.00	8,444.69	40.00	40.00	2,015.76
Clubs	1,111.65	601.00	545.15	0.00	0.00	1,167.50
Departments	1,753.19	12,441.48	13,661.85	1,146.60	1,146.60	532.82
Trusts	4,818.74	170,473.74	162,608.64	3,057.90	3,057.90	12,683.84
General	17,493.46	35,484.78	32,680.92	8,782.87	8,782.87	20,297.32
	\$ 27,215.93	\$ 227,689.00	\$ 217,941.25	\$ 13,027.37	\$ 13,027.37	\$ 36,963.68

DOCUMENTATION FOR FUNDRIASERS

Finding

The sponsors for the Book Fair (Account #5-1700.01) and Leukemia and Lymphoma Society (Account #6-0902.00) fundraisers did not complete the required Annual eLearning Fundraiser Training Course for Fiscal Year 2020.

Recommendation

To ensure fundraiser sponsors are familiar with and complying with the current fundraising procedures, they should complete the required Annual eLearning Training Course prior to conducting fundraising activities.

Management's Response

Concur. The treasurer will collect sponsors' certificates of training completion prior to account opening.

DOCUMENTATION FOR DISBURSEMENTS

Finding

\$20,875.01 in supporting documents for six disbursements (#11709, #11010, #11728, #11754, #11792 and #11944) were not defaced after payment. Supporting documentation should be defaced (stamped "PAID") after payment in order to prevent duplicate payments.

Recommendation

To avoid potential duplicated payments, supporting documentation such as receipts and invoices should be defaced (stamped "PAID") after payments were made.

Management's Response

Concur. Verified that treasurer has a working PAID stamp.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program's records revealed that the Child Custody Section of the Registration Form for one student was not completed with any of the required information.

Recommendation

Afterschool Program should be administered in accordance with District's Guidelines and the Afterschool Programs Operational Manual. Specifically, to protect the safety and welfare of the students, the

Palm Springs Elementary School
Management Letter
Year Ended June 30, 2020

Afterschool Programs Registration Form for each student should be completed with all the required information.

Management's Response

Concur. Reviewed procedures and instructed to devise system of checking forms for completion.

**Palmetto Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 5801 Parker Avenue
West Palm Beach, FL 33405

Principal:
Fiscal Year 2020: Gladys Harris
During Audit: Gladys Harris

Treasurer:
Fiscal Year 2020: Liliana Monroy
During Audit: Liliana Monroy

Afterschool Site Director:
Fiscal Year 2020: Monica Perez
During Audit: Monica Perez

Cash and Investments

Checking	\$ 41,317.59
Investments	
	\$ 41,317.59

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	67.06	3,832.00	3,448.50	623.50	623.50	450.56
Clubs	1,679.74	22,142.31	26,705.13	30,807.00	26,114.66	1,809.26
Departments	742.92	10,032.00	11.00	0.00	0.00	10,763.92
Trusts	20,575.22	172,006.46	159,879.96	14,728.71	19,510.15	27,920.28
General	(44.35)	5,529.02	5,200.20	866.85	777.75	373.57
	\$ 23,020.59	\$ 213,541.79	\$ 195,244.79	\$ 47,026.06	\$ 47,026.06	\$ 41,317.59

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the P.T.O. Shirts Sales (Account #6-3300.01) had the following exceptions:

- The sponsor did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2020.
- Although a *Sales Item Inventory Report* was prepared by the sponsor and approved by the principal, none of the fundraiser information was recorded on the form. Missing information included (1) the beginning and ending inventories, (2) the quantities of items purchased, sold, and given-away, and (3) the item sales prices.

Recommendation

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

- To ensure fundraiser sponsors are familiar with and complying with the current fundraising procedures, they should complete the required Annual eLearning Training Course prior to conducting fundraising activities.
- To ensure proper fiscal accountability, the *Sales Item Inventory Report* should be accurately completed with all needed information. Accurate *Sales Item Inventory Report* should assist staff in (1) reconciling sales revenues and (2) tracking of items purchased, given away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be reviewed and resolved accordingly.

Management's Response

Concur. Conferenced with fundraiser sponsor, regarding these findings and action to comply with policy has been applied.

DOCUMETATION FOR DISBURSEMENTS

Finding

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

- Disbursement #11680 (for \$300) was for payment for a music concert. Although the transaction was supported by a *School District Consultant Agreement (PBSD 1420)*, the consultant background information section of the agreement and the required *Consultant Evaluation Form (PBSD 2075)* were

not completed.

- Disbursement #11662 (for \$4,900) was payment for deposit for airline tickets for an out-of-state field trip to Washington D.C, on February 26, 2020. This disbursement was supported by a *Field Trip/Activity Planning Report and Approval Request Form (PBSD 1894)*. However, the *Field Trip/Activity Roster (PBSD 2149)* was missing.

Recommendation

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

- Pursuant to page 13-1 of the *District's Purchasing Manual*, "*a Consultant Evaluation Form (Page 8 of PBSD 1420) must be attached to the contract for the service to be performed.*"
- Field trips should be conducted in accordance with *School Board Policy 2.40* and related District guidelines. An Activity Roster (PBSD 2149) *must* be completed by the sponsor and pre-approved by the Principal and other appropriate supervisors for out -of -state field trips.

Management's Response

Concur. Sponsor has retired and conversation regarding these findings was not conducted. This information is noted and discussed with current sponsor and bookkeeper for training purposes.

AFTERSCHOOL PROGRAM

Finding

The review of sample Afterschool Program records found that:

- The Child Custody Section (Questions A-D) of the *Registration Form* for one student was not completed with any of the required information.
- There were discrepancies between *Attendance Sheets* and *Parent Sign Out Sheets* during January 2020. The parent/guardian for two sample students signed the *Parent Sign Out Sheets* for one and two days respectively. However, the *Attendance Sheets* shows the students were absent on those days.
- Three sample students were released to individuals without legible signatures during January 2020. Due to the illegibility of the signatures, they could not be matched to any document kept on file at the school.

Recommendation

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

- To protect the welfare and health of students, the *Afterschool Programs Registration Form* for each student should be completed with all the required information and signed by the parent/guardian.
- To protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released.
- **Per the *Afterschool Programs Operational Manual* (page 1-7), Item #3 of the *Dismissal Procedures* states that "Parents/guardians or authorized persons whose legal signature is not their full name or whose signature is not legible must sign a signature card stipulating their full name and legal signature. The signature card must be kept on file for District and Early Learning Coalition audits and reviews."**

Management's Response

Concur. Afterschool resigned. The Afterschool Director presently in that position has this information as a training tool.

Panther Run Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 10775 Lake Worth Road
Lake Worth, FL 33467

Principal:
Fiscal Year 2020: Edilia De La Vega
During Audit: Edilia De La Vega

Treasurer:
Fiscal Year 2020: Michele Malkin
During Audit: Michele Malkin

Afterschool Site Director:
Fiscal Year 2020: Matthew Childs
During Audit: Matthew Childs

Cash and Investments

Checking	\$ 132,755.40
Investments	
	\$ 132,755.40

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	858.53	1,300.00	821.92	0.00	0.00	1,336.61
Classes	6,772.48	47,494.98	46,839.86	3,068.69	5,730.83	4,765.46
Clubs	748.77	786.82	1,380.33	0.00	0.00	155.26
Departments	9,729.96	15,355.74	10,988.03	4,511.72	4,511.72	14,097.67
Trusts	143,986.39	553,284.57	649,842.77	36,332.78	35,568.18	48,192.79
General	53,732.72	35,686.96	27,109.61	24,824.41	22,926.87	64,207.61
	\$ 215,828.85	\$ 653,909.07	\$ 736,982.52	\$ 68,737.60	\$ 68,737.60	\$ 132,755.40

Panther Run Elementary School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**Pierce Hammock Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 14255 Hamlin Boulevard
Loxahatchee, FL 33470

Principal:
Fiscal Year 2020: Ariel Alejo / Katie Chrissinger
During Audit: Katie Chrissinger

Treasurer:
Fiscal Year 2020: Ruth Simioni
During Audit: Ruth Simioni

Afterschool Site Director:
Fiscal Year 2020: Samantha Simioni
During Audit: Samantha Simioni

Cash and Investments

Checking	\$ 31,976.91
Investments	
	\$ 31,976.91

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	1,357.40	360.00	139.45	0.00	0.00	1,577.95
Classes	6,830.86	28,963.90	27,972.55	1,417.01	1,676.40	7,562.82
Clubs	1,254.12	180.00	73.80	0.00	70.16	1,290.16
Departments	1,615.86	14,914.33	10,981.60	4,617.92	4,617.92	5,548.59
Trusts	9,069.85	198,404.74	195,299.33	1,475.00	1,835.77	11,814.49
General	2,229.57	7,423.51	6,160.50	3,854.21	3,163.89	4,182.90
	\$ 22,357.66	\$ 250,246.48	\$ 240,627.23	\$ 11,364.14	\$ 11,364.14	\$ 31,976.91

DEPOSIT OF MONIES

Finding

The review of money collection process and sample *Monies Collected Reports* (MCRs) found that some MCRs did not contain all the required information. For example, two MCRs (#993-1 and #993-2) did not include the check numbers and amounts for ten checks, totaling \$290.52.

Recommendation

Monies collected should be supported by MCRs with all the required information, including the account number, remitter's signature, payer's name, dollar amount, and check number when appropriate.

Management's Response

Concur. All MCRs will include the required information including the account number, remitter's signature, payer's name, dollar amount, and check number when appropriate.

DOCUMENTATION FOR FUNDRAISERS

Finding

The *Sales Item Inventory Report* for the Yearbook Sales 2020 (Account # 7-0100.02) was not reviewed and approved by the Principal.

Recommendation

Fundraisers should be administered in accordance with ***School Board Policy 2.16*** and related District guidelines. Specifically, the *Sales Item Inventory Report* should be prepared and completed with accurate information. Accurate information will assist staff in reconciling the sales revenue with the estimated revenue. Moreover, the *Sales Item Inventory Report* should be approved by the Principal to account for any items that were given-away free-of-charge, or missing.

Management's Response

Concur. Sales Inventory Report will be prepared and completed with accurate information. Bookkeeper will ensure the Sales Inventory Report is approved by Principal and signed.

DOCUMENTATION FOR DISBURSEMENTS

Finding

Disbursement #13184 (for \$2,140.10) exceeded the \$1,000 Purchase Order threshold, but did not have the required Purchase Order.

Recommendation

Pursuant to the District's *Purchasing Manual* and *Internal Accounts Manual*, all Internal Funds purchases require (1) the Principal's approval prior to the purchase; and (2) a *Purchase Order* should be issued for purchases in excess of \$1,000.

Management's Response

All internal funds purchases will contain Principal's approval prior to the purchase and a purchase order will be issued for purchases in excess of \$1,000.

PRENUMBERED DOCUMENTS

Finding

The Document Custodian did not perform the required monthly inventory of *School Checks*. Instead, the inventory check was performed only once at the end of the school year.

Recommendation

To ensure proper fiscal controls and accountability, and as required by *Chapter 27 of the Internal Accounts Manual*, the designated document custodian for *School Checks* should use the *Prenumbered Document Inventory Register (PBSD 0160)* to account for the usage and monthly inventory of these documents.

Management's Response

Concur. The designated document custodian for school checks will use the pre-numbered document inventory register to account for the usage and monthly inventory of these documents monthly.

**Pine Grove Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 400 SW 10th Street
Delray Beach, FL 33444

Principal:
Fiscal Year 2020: Shauntay King
During Audit: Shauntay King

Treasurer:
Fiscal Year 2020: Suhair Gali
During Audit: Suhair Gali

Cash and Investments

Checking	\$ 39,931.08
Investments	
	\$ 39,931.08

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	282.28	0.00	0.00	0.00	0.00	282.28
Classes	1,098.37	0.00	95.98	0.00	0.00	1,002.39
Clubs	2,770.06	8,838.39	7,931.51	1,056.52	1,097.94	3,635.52
Departments	3,629.12	756.50	1,021.25	14.02	64.02	3,314.37
Trusts	33,164.39	49,028.79	50,675.12	12,944.68	15,891.32	28,571.42
General	2,522.01	8,837.51	11,272.48	5,586.89	2,548.83	3,125.10
	\$ 43,466.23	\$ 67,461.19	\$ 70,996.34	\$ 19,602.11	\$ 19,602.11	\$ 39,931.08

LEASING OF SCHOOL FACILITIES

Finding

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

- *Lease Agreement #1002* was not properly executed with all the required signatures. The *Agreement* was neither signed by the lessee nor a witness.
- Leasing charges for two *Lease Agreements* (#1001 and #1002) were not always collected prior to the use of facilities. Delays ranged from one to three days.

Recommendation

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

- To ensure *Lease Agreements* are legally enforceable, they should be properly executed with all the required signatures, prior to the use of facilities by lessees. The school should also maintain a hard copy of the executed *Lease Agreement* for future reference.
- ***School Board Policy 7.18***, requires that leasing charges “*are to be paid by check or credit card (no cash) at least forty-eight (48) hours prior to the use of a facility.*”

Management’s Response

Concur. This has been discussed with the secretary and a review of policy discussed.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that the school did not maintain a *Prenumbered Document Inventory Register* for *Classroom Receipt Books*, although receipts were used during the year. In addition, there was no individual assigned as a custodian for the *Classroom Receipt Books*.

Recommendation

To ensure proper fiscal controls and accountability, and as required by ***Chapter 27 of the Internal Accounts Manual***, to ensure all prenumbered documents are properly accounted for, the school should assign a Document Custodian for each prenumbered document, including *Classroom Receipt Books*. The *Prenumbered Document Inventory Register* should be used to confirm the periodic inventory check of the forms.

Pine Grove Elementary School
Management Letter
Year Ended June 30, 2020

Management's Response

Concur. Due to Covid and the quick dismissal of teachers and students to their home, this oversight occurred.

**Pine Jog Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 6315 Summit Boulevard
West Palm Beach, FL 33415

Principal:
Fiscal Year 2020: Tarachell Thomas
During Audit: Tarachell Thomas

Treasurer:
Fiscal Year 2020: Rachel Lisboa
During Audit: Rachel Lisboa

Cash and Investments

Checking	\$ 38,998.39
Investments	
	\$ 38,998.39

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	99.21	280.00	0.00	0.00	0.00	379.21
Classes	8,922.71	22,033.00	16,692.85	3,435.46	5,925.25	11,773.07
Clubs	8,656.36	1,414.08	1,465.61	126.33	126.33	8,604.83
Departments	14,625.06	9,182.05	13,692.95	2,448.88	3,103.26	9,459.78
Trusts	12,510.47	87,885.08	90,798.68	4,322.15	4,502.52	9,416.50
General	1,689.31	7,961.82	13,610.67	8,517.02	5,192.48	(635.00)
	\$ 46,503.12	\$ 128,756.03	\$ 136,260.76	\$ 18,849.84	\$ 18,849.84	\$ 38,998.39

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser records found that the *Sales Item Inventory Report* (SIIR) for the Safety Patrol Candy Sale (Account #7-0100.01) was not completed with accurate information. The school purchased 312 cases of candy. However, the SIIR indicated that only 300 cases of candy were purchased for resale. The 12 cases of under-reported candy had an estimated resale value of \$720. Without accurate information, there is no assurance that revenues were properly accounted for.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. The *Sales Item Inventory Report* should be prepared and completed with accurate information for each fundraiser. Accurate information will assist staff in reconciling the sales revenue with the estimated revenue.

Management's Response

Concur. Upon receipt of the FY20 Documentation for Fundraisers Audit Finding and Recommendations, the principal shall schedule a meeting with the sponsors and treasurer to review the audit findings. At that meeting the audit finding shall be discussed and a plan of corrective action shall be created and implemented to prevent the occurrence from happening in the future.

**Pioneer Park Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 39500 Pioneer Park Road
Belle Glade, FL 33430

Principal:
Fiscal Year 2020: Pamela Buckman
During Audit: Sandra Moreau Oliver
Treasurer:
Fiscal Year 2020: Iris Jackson
During Audit: Iris Jackson

Cash and Investments

Checking	\$ 20,191.74
Investments	
	\$ 20,191.74

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	381.19	0.00	0.00	0.00	0.00	381.19
Classes	16.00	3,113.01	2,948.75	1,640.97	1,415.32	405.91
Clubs	498.00	13,301.20	7,185.87	0.00	6,115.33	498.00
Departments	0.05	0.00	0.00	0.00	0.00	0.05
Trusts	18,133.05	118,480.95	123,793.56	6,650.09	638.41	18,832.12
General	583.75	3,387.30	3,774.58	643.50	765.50	74.47
	\$ 19,612.04	\$ 138,282.46	\$ 137,702.76	\$ 8,934.56	\$ 8,934.56	\$ 20,191.74

Pioneer Park Elementary School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**Pleasant City Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 2222 Spruce Avenue
West Palm Beach, FL 33407

Principal:
Fiscal Year 2020: Valarie Jones
During Audit: Valarie Jones

Treasurer:
Fiscal Year 2020: Sylvia Buckhalter
During Audit: Sylvia Buckhalter

Cash and Investments

Checking	\$ 12,091.40
Investments	
	\$ 12,091.40

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	3,012.93	140.00	140.00	0.00	901.25	2,111.68
Clubs	0.00	661.00	0.00	0.00	661.00	0.00
Departments	178.46	0.00	0.00	0.00	0.00	178.46
Trusts	7,950.34	20,371.41	17,993.81	661.00	2,297.86	8,691.08
General	(1,348.46)	0.00	740.47	3,199.11	0.00	1,110.18
	\$ 9,793.27	\$ 21,172.41	\$ 18,874.28	\$ 3,860.11	\$ 3,860.11	\$ 12,091.40

Pleasant City Elementary School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**Plumosa School of the Arts
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 2501 Seacrest Boulevard
Delray Beach, FL 33444

Principal:
Fiscal Year 2020: Catherine Reynolds
During Audit: Catherine Reynolds

Treasurer:
Fiscal Year 2020: Jaydee Martinez
During Audit: Stephanie Harris

Afterschool Site Director:
Fiscal Year 2020: Loidy Jimenez
During Audit: Loidy Jimenez

Cash and Investments

Checking	\$ 36,848.59
Investments	
	\$ 36,848.59

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	5,217.10	4,075.15	4,756.22	0.00	16.00	4,520.03
Classes	2,294.56	2,782.00	2,805.00	0.00	0.00	2,271.56
Clubs	7,664.96	5,913.26	6,532.33	16.00	0.00	7,061.89
Departments	5,148.56	3,006.21	4,183.11	18.00	0.00	3,989.66
Trusts	30,398.32	275,343.45	291,176.33	19,745.79	14,378.40	19,932.83
General	2,684.80	13,721.15	11,947.94	785.00	6,170.39	(927.38)
	\$ 53,408.30	\$ 304,841.22	\$ 321,400.93	\$ 20,564.79	\$ 20,564.79	\$ 36,848.59

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of sample fundraiser documentation revealed that:

- The sponsors of the following two fundraisers did not complete the required Annual eLearning Fundraiser Training Course prior to conducting the fundraising activities:

Fundraiser Activity	Account Number	Activity Began	Training Completed
AVID Supply	#7-0100.40	08/13/19	08/27/2019
Field Day Shirts	#7-0100.00	03/02/2020	Did not complete

- The financials for the Field Day T-Shirts Sales and the Kona Ice Sales were recorded in the General Activities Account (#7.0100.00), instead of a decimalized account for each fundraiser.

Recommendation

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

- To ensure fundraiser sponsors are familiar with and complying with the current fundraising procedures, they should complete the required Annual eLearning Training Course prior to conducting fundraising activities.
- To assist the school in evaluating and monitoring the performance of individual fundraisers, a separate decimalized account should be established for each fundraiser. The fundraiser account should include all the needed and accurate financial information.

Management's Response

Concur. No fundraisers will be approved without verification that training has occurred. Second finding was a direct result of school closing due to COVID-19.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #11553 (for \$2,320.95) did not have the required *Purchase Order*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.

Plumosa School of the Arts
Management Letter
Year Ended June 30, 2020

- Disbursement #11517 (for \$1,500) was for payment to a consultant for a cultural anthropology workshop for staff. However, the engagement of this consultant did not have a *School District Consultant Agreement (PBSD 1420)*.
- Two disbursements totaling \$7,060.65 did not have adequate supporting documentation for the expenses:
 - Disbursement #11553 (for \$2,320.95) was supported by a Quote instead of an invoice.
 - Disbursement #11656 (for \$4,739.70) was supported by an invoice for \$5,642. The total for this invoice was crossed out and replaced by a handwritten amount of \$4,739.70.
- Disbursement #11656 (\$4,739.70) did not have the Principal approved *Check Requisition*.
- The supporting documentation such as invoices/receipts for three disbursements (#11552, #11553, and #11646) totaling \$ 3,851.90 were not defaced (stamped “PAID”) after payment. The corresponding requisitions were stamped “PAID” instead of the invoices.

Recommendation

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

- A *Purchase Order* approved by the Principal should be issued for each purchase in excess of \$1,000. This will help ensure that funds are and will be available for the purchase.
- To protect the best interest of the school, *School District Consultant Agreements* should be properly executed with the needed information and signatures prior to the consultant providing the services.
- Expenditures should be adequately supported by itemized invoices/receipts. The issuance of a school check should be supported by the Principal’s approved *Check Requisition*. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.
- To avoid duplicate payments, supporting documentation should be defaced (stamped “PAID”) after payment.

Management’s Response

Concur. Further training will be required of new incoming treasurer.

AFTERSCHOOL PROGRAM

Finding

The review of sample Afterschool Program records found that two sample students were released to individuals without legible signatures during February 2020. The signatures could not be matched to any document kept on file at the school.

Recommendation

Afterschool Program should be administered in accordance with District’s guidelines and *Afterschool Programs Operational Manual*. Specifically, *Operational Manual (page 1-7), Item #3 of the Dismissal Procedures states that “Parents/guardians or authorized persons whose legal signature is not their full name or whose signature is not legible must sign a signature card stipulating their full name and legal signature. The signature card must be kept on file for District and Early Learning Coalition audits and reviews.”*

Management’s Response

Concur. Aftercare director will conduct training for staff.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that leasing charges were not always allocated and recorded in the respective accounts in accordance with District’s guidelines. During the year, the school under-allocated and under-transmitted to the Central Office a total of \$2,717.25 in Utilities (Account #6-5500.00), and \$89.25 in Sales Tax (Account #6-1800.00).

Lease #	Total Lease Fees	Under transmitted Sales tax (#6-1800.00)	Under Transmitted Utilities (#6-5500.00)
Non Profit Lease #1001	700.00	-	245.00
Non Profit Lease #1002	700.00	-	245.00
Non Profit Lease #1003	4,900.00	-	1,715.00
Non Profit Lease # 1005	80.00	-	28.00
Commercial Lease #1007	1,275.00	89.25	255.00
Commercial Lease #1008	595.00	-	208.25
Non Profit Lease #1010	60.00	-	21.00
Total	\$8,310.00	\$89.25	\$2,717.25

Recommendation

Leasing of school facilities should be administered in accordance with ***School Board Policy 7.18*** and related District guidelines. Specifically, the Central Office's portion of rental income and sales tax should be recorded in the respective Internal Funds accounts and transmitted to the Central Office in accordance with the District's ***Approved Rate Schedule***.

Management's Response

Concur. Further training for the new treasurer.

Poinciana Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 1203 North Seacrest Boulevard
 Boynton Beach, FL 33435

Principal:
 Fiscal Year 2020: Kathleen DePuma
 During Audit: Tanya McDowell

Treasurer:
 Fiscal Year 2020: Jennifer Dietrick
 During Audit: Jennifer Dietrick

Afterschool Site Director:
 Fiscal Year 2020: Andrene Beckford-May
 During Audit: Andrene Beckford-May

Cash and Investments

Checking	\$ 46,952.73
Investments	
	\$ 46,952.73

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	1,715.11	899.50	387.38	899.50	899.50	2,227.23
Classes	5,498.42	19,737.28	19,232.73	505.45	505.45	6,002.97
Clubs	5,438.80	1,375.00	2,043.43	779.00	779.00	4,770.37
Departments	2,668.38	2,838.53	2,882.14	14.44	14.44	2,624.77
Trusts	20,559.66	283,184.11	271,562.99	7,304.00	7,480.57	32,004.21
General	(542.90)	4,087.42	4,397.91	688.22	511.65	(676.82)
	\$ 35,337.47	\$ 312,121.84	\$ 300,506.58	\$ 10,190.61	\$ 10,190.61	\$ 46,952.73

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- An October 12, 2019, P-card purchase (for \$1,419.05) was for catered food for a parent event. However, the transaction was supported by a Catering Confirmation and not a receipt or paid invoice.
- A September 10, 2019, P-card purchase (for \$200) was for a license for TV production studio software. However, this purchase did not have the approval of the Technology Clearinghouse Committee.

Recommendation

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

- To ensure that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.
- As required by the District's *Purchasing Manual Section 5-1*, "Technology items must be approved by the Technology Clearinghouse Committee (TCC) or be on the Information Technology approved product list" The school should submit the Software / Hardware / Technology Request Form (PBSD 2199) to the Information Technology Department for review and approval for purchase of non-District approved software.

Management's Response

Concur.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that:

- Two students were released to individuals without legible signatures seven times during February 2020. Due to the illegibility of the signatures, they could not be matched to any document kept on file at the school.
- There were discrepancies between *Attendance Sheets* and *Parent Sign Out Sheets* during January 2020, and February 2020:

Poinciana Elementary School
Management Letter
Year Ended June 30, 2020

- The parent/guardian for one student did not sign on the *Parent Sign Out Sheets* for three days, and the *Attendance Sheets* indicated that the student attended the program on those days.
- The *Parent Sign Out Sheet* for one student was stamped “Absent” for one day. However, the *Attendance Sheet* indicated that the student attended the program on that day.

Recommendation:

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

- Per the *Afterschool Programs Operational Manual* (page 1-7), Item #3 of the *Dismissal Procedures* states that “Parents/guardians or authorized persons whose legal signature is not their full name or whose signature is not legible must sign a signature card stipulating their full name and legal signature. The signature card must be kept on file for District and Early Learning Coalition audits and reviews.”
- To protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school’s record before the student can be released.

Management’s Response

Concur.

Additional Comments

Please note that I was not the principal during the 2019-2020 school years.

**Rolling Green Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 550 Miner Road
Boynton Beach, FL 33435

Principal:
Fiscal Year 2020: Allyson Manning
During Audit: Allyson Manning

Treasurer:
Fiscal Year 2020: Shi Reardon
During Audit: Shi Reardon

Afterschool Site Director:
Fiscal Year 2020: Sara Damar
During Audit: Sara Damar

Cash and Investments

Checking	\$ 39,665.00
Investments	
	\$ 39,665.00

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	317.94	0.00	0.00	0.00	0.00	317.94
Classes	3,938.98	1,817.25	705.05	1,214.50	1,214.50	5,051.18
Clubs	842.57	1,849.00	1,853.50	331.71	272.00	897.78
Departments	1,128.36	1,727.23	1,672.98	84.25	347.59	919.27
Trusts	34,786.31	151,078.06	153,780.37	5,174.00	4,970.37	32,287.63
General	1,582.80	110.00	1,501.60	0.00	0.00	191.20
	\$ 42,596.96	\$ 156,581.54	\$ 159,513.50	\$ 6,804.46	\$ 6,804.46	\$ 39,665.00

DOCUMENTATION FOR FUNDRAISERS

Finding

The *Sales Item Inventory Report* for the Safety Patrols Coupon Book Sales (Account #6-4000.01) was not completed with all the required information. Missing information included (1) the beginning and ending inventories, (2) the quantities of items purchased, sold, and given-away, and (3) the selling prices and revenues.

Recommendation

To ensure proper fiscal accountability, *Sales Item Inventory Report* should be accurately completed with all needed information. Accurate *Sales Item Inventory Report* will assist staff in (1) reconciling sales revenues and (2) tracking of items purchased, given away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be investigated and resolved accordingly.

Management's Response

Concur. Meet with sponsor and bookkeeper for training and compliance.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #5210 (for \$1,107.99) did not have the required *Purchase Order*. A *Purchase Order* is required for all purchases exceeding \$1,000.
- The related *Purchase Order* for Disbursement #5223 (for \$2,974.17) was not approved by the principal. Furthermore, the supporting invoice was not defaced after payment.
- A January 2, 2020, P-card purchase (for \$639) was supported only by a Transaction Receipt without any purchase details.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual* and related District guidelines. Specifically,

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- To avoid duplicate payments, supporting documentation should be defaced (stamped "PAID") after payment.

- School expenditures should be adequately supported by itemized invoices/receipts. Otherwise, there is no assurance that the expenses were appropriate.

Management's Response

Concur. Will follow all guidelines required.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that two sample students were released to individuals without legible signatures 20 times during September 2019. The signatures could not be matched to any document kept on file at the school.

Recommendation

Per the *Afterschool Programs Operational Manual* (page 1-7), Item #3 of the Dismissal Procedures states that "Parents/guardians or authorized persons whose legal signature is not their full name or whose signature is not legible must sign a signature card stipulating their full name and legal signature. The signature card must be kept on file for District and Early Learning Coalition audits and reviews."

Management's Response

Concur. Will update signature cards.

**Roosevelt Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 1220 15th Street
West Palm Beach, FL 33401

Principal:
Fiscal Year 2020: Sharonda Alleyne
During Audit: Sharonda Alleyne

Treasurer:
Fiscal Year 2020: Patricia Durden
During Audit: Janice Williams

Cash and Investments

Checking	\$ 46,710.27
Investments	
	\$ 46,710.27

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	4,799.33	529.48	2,427.32	0.00	0.00	2,901.49
Clubs	261.30	3,105.90	522.00	2,067.90	2,588.90	2,324.20
Departments	210.80	1,117.06	1,278.06	0.00	0.00	49.80
Trusts	35,058.21	40,499.75	35,810.41	5,542.40	5,021.40	40,268.55
General	745.14	2,430.77	2,009.68	0.00	0.00	1,166.23
	\$ 41,074.78	\$ 47,682.96	\$ 42,047.47	\$ 7,610.30	\$ 7,610.30	\$ 46,710.27

LEASING OF SCHOOL FACILITIES

Finding

The review of school facility leasing found that:

- Three *Lease Agreements* (#1003, #1007, and #1009) were not properly executed with all the required signatures. The *Agreements* were neither signed by the lessees nor the witnesses.
- *Lease Agreement #1007* was not approved by the Principal until 26 days after the leasehold period had begun.

Recommendation

To protect the best interest of the School District and ensure *Lease Agreements* are legally enforceable, they should be executed with all the required signatures prior to the use of facilities by lessees.

Management's Response

Concur. Leasing Coordinator will comply with guidelines.

**Rosenwald Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 1321 Martin L King Jr Boulevard
South Bay, FL 33493

Principal:
Fiscal Year 2020: Bruce Hightower
During Audit: Bruce Hightower

Treasurer:
Fiscal Year 2020: Valerie Walker
During Audit: Valerie Walker

Cash and Investments

Checking	\$ 16,777.35
Investments	
	\$ 16,777.35

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	1,000.00	800.00	205.00	0.00	0.00	1,595.00
Classes	1,000.00	3,559.89	3,609.89	838.00	788.00	1,000.00
Clubs	0.00	0.00	0.00	0.00	0.00	0.00
Departments	58.30	734.30	734.30	0.00	0.00	58.30
Trusts	3,428.30	45,549.81	35,802.86	0.00	0.00	13,175.25
General	50.00	3,595.30	2,646.50	127.38	177.38	948.80
	\$ 5,536.60	\$ 54,239.30	\$ 42,998.55	\$ 965.38	\$ 965.38	\$ 16,777.35

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The *Sales Item Inventory Report* (SIIR) for the Safety Patrols Chocolate Sales was not completed with accurate information. The school purchased 9,360 pieces of candy. However, the SIIR indicated that only 9,000 pieces of candy were purchased for resale. The 360 pieces of under-reported candy had an estimated resale value of \$360. Furthermore, the financials for this fundraiser were recorded in the Washington Field Trip/Safety Patrol primary account (Account #6-4000.00), instead of a decimalized account for the sales.
- The sponsor for the Book Fair (Account #5-1700.02) did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2020.

Recommendation

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

- The *Sales Item Inventory Report* should be prepared and completed with accurate information for each fundraiser. Accurate information will assist staff in reconciling the sales revenue with the estimated revenue.
- To assist the school in evaluating and monitoring the performance of individual fundraisers, a separate decimalized account should be established for each fundraiser. The fundraiser account should include all the needed and accurate financial information.
- To ensure fundraiser sponsors are familiar with and complying with the current fundraising procedures, they should complete the required Annual eLearning Training Course prior to conducting fundraising activities.

Management's Response

Concur. The Sales Item Inventory Report will be prepared and completed with accurate information for each fundraiser. Principal will monitor the report and fundraisers weekly. Bookkeeper will meet with me weekly and provide a budgeted report on all accounts. All fundraisers or events will have a separate decimalized account. All sponsors will complete the required Annual eLearning Training Course prior to conducting fundraising activities.

**Royal Palm Beach Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 11911 Okeechobee Boulevard
Royal Palm Beach, FL 33411

Principal:
Fiscal Year 2020: Tracy Gaugler
During Audit: Tracy Gaugler

Treasurer:
Fiscal Year 2020: Angela Galdaleta
During Audit: Sandra Strade

Afterschool Site Director:
Fiscal Year 2020: Carissa Hehn
During Audit: Carissa Hehn

Cash and Investments

Checking	\$ 49,263.52
Investments	
	\$ 49,263.52

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	390.32	48.00	48.00	0.00	0.00	390.32
Classes	355.98	17,260.71	16,663.81	1,735.59	2,320.03	368.44
Clubs	3,338.84	6,550.60	6,190.87	120.20	249.28	3,569.49
Departments	15,447.16	7,011.13	5,850.93	1,477.60	1,477.60	16,607.36
Trusts	32,388.55	449,387.40	454,746.18	5,796.97	7,343.89	25,482.85
General	2,884.88	13,163.91	15,464.17	6,861.38	4,600.94	2,845.06
	\$ 54,805.73	\$ 493,421.75	\$ 498,963.96	\$ 15,991.74	\$ 15,991.74	\$ 49,263.52

Royal Palm Beach Elementary School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

Sandpiper Shores Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 11201 Glades Road
 Boca Raton, FL 33498

Principal:
 Fiscal Year 2020: Stephanie Coletto
 During Audit: Stephanie Coletto

Treasurer:
 Fiscal Year 2020: Maria Schainuck
 During Audit: Maria Schainuck

Afterschool Site Director:
 Fiscal Year 2020: Jacquelyne Flynn
 During Audit: Jacquelyne Flynn

Cash and Investments

Checking	\$ 63,269.90
Investments	
	\$ 63,269.90

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	4,563.58	0.00	0.00	0.00	0.00	4,563.58
Classes	0.00	14,240.00	12,033.55	120.18	2,326.63	0.00
Clubs	0.00	4,584.25	4,090.26	0.00	60.00	433.99
Departments	3,906.18	13,878.40	9,235.79	6,169.61	6,241.86	8,476.54
Trusts	64,525.86	420,759.36	439,667.09	10,347.74	14,137.38	41,828.49
General	8,993.48	1,473.04	8,627.56	6,128.34	0.00	7,967.30
	\$ 81,989.10	\$ 454,935.05	\$ 473,654.25	\$ 22,765.87	\$ 22,765.87	\$ 63,269.90

DOCUMENTATION FOR FUNDRAISERS

Finding

The *Sales Item Inventory Report* for the Chocolate Sales (Account # 6-4000.02) and the “Recap” portion of the *Fundraising Application/Recap Form* were not accurately completed. Specifically, the sales revenue indicated on these two Reports did not agree with the sales revenue recorded in the school’s Accounting System.

Recommendation

To ensure proper fiscal accountability, the *Sales Item Inventory Report* should be accurately completed with all needed information. Accurate *Sales Item Inventory Report* should assist staff in (1) reconciling sales revenues and (2) tracking of items purchased, given away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be reviewed and resolved accordingly.

Management’s Response

All the dollar amounts were there. However, they were in the incorrect spots. All direction will be followed and reviewed in the future.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that the *Purchase Orders* for Disbursements #11859 (for \$1,939.50) and #11718 (for \$1,438.50) were not approved by the Principal until 10 and 77 days after the invoice dates, respectively. Furthermore, Disbursement #11718 was not processed for payment until three months after the invoice date.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically, to ensure purchases are appropriate, and that funding is available, they should be preapproved by the Principal.

Management’s Response

The document from the vendor was titled invoice. In actuality, it was a quote which is necessary in order to create a purchase order. In addition, work was delayed due to Covid-19 restrictions.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that two students were released to individuals without legible signatures, ranging from eight to 12 times, during January 2020. Due to the illegibility of the signatures, they could not be matched to any document kept on file at the school.

Recommendation

Per the *Afterschool Programs Operational Manual* (page 1-7), Item #3 of the Dismissal Procedures states that “Parents/guardians or authorized persons whose legal signature is not their full name or whose signature is not legible must sign a signature card stipulating their full name and legal signature. The signature card must kept on file for District and Early Learning Coalition audits and reviews.”

Management’s Response

Concur. Procedures will be followed in the future.

PRENUMBERED DOCUMENTS

Finding

The review of the *Document Custodian Assignment Register* (PBSD1663) revealed that the Afterschool Program Site Director was the assigned custodian for Afterschool Program receipt books although the Director also used the prenumbered receipts for fee collections.

Recommendation

To ensure proper fiscal accountabilities and as required by *Internal Accounts Manual, Chapter 27*, the custodian for prenumbered forms should be someone who is not involved in the day-to-day use of the form; and each assigned document custodian shall use the *Prenumbered Document Inventory Register* (PBSD 0160) to perform the periodic inventory of the prenumbered forms.

Management’s Response

Concur. District procedures will be followed in the future.

**S.D. Spady Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 901 NW 3rd Street
Delray Beach, FL 33444

Principal:
Fiscal Year 2020: Rona Tata
During Audit: Rona Tata

Treasurer:
Fiscal Year 2020: Alexandra Hernandez
During Audit: Alexandra Hernandez

Afterschool Site Director:
Fiscal Year 2020: Maxwell Benn
During Audit: Maxwell Benn

Cash and Investments

Checking	\$ 75,382.08
Investments	
	\$ 75,382.08

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	1,186.74	1,072.00	1,539.81	17.00	17.00	718.93
Classes	1,099.56	23,432.50	14,073.74	707.00	1,214.27	9,951.05
Clubs	5,500.52	4,801.00	4,280.80	2,666.00	3,621.00	5,065.72
Departments	4,085.61	9,742.09	9,093.38	1,924.31	2,251.14	4,407.49
Trusts	74,515.71	322,668.65	342,285.05	14,315.25	14,423.00	54,791.56
General	11,065.03	5,145.70	17,660.25	2,415.85	519.00	447.33
	\$ 97,453.17	\$ 366,861.94	\$ 388,933.03	\$ 22,045.41	\$ 22,045.41	\$ 75,382.08

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- The supporting documents for seven P-Card purchases (totaling \$625.78) occurred during February 3 through 17, 2020, were missing. The P-Card holder prepared a *Purchasing Card Missing Receipts Report* indicating that the related receipts/invoices were misplaced without providing the details of the items purchased.
- Disbursement #13330 (for \$650) was payment for a book illustrator presentation. However, the engagement of this consultant did not have a *School District Consultant Agreement (PBSD 1420)*. Furthermore, the *Consultant Agreement* for Disbursement #13275 (for \$264) for DJ services was not approved by the Principal.
- A November 20, 2019, P-Card purchase (for \$407.40) was for food served at a staff meeting. However, this payment included \$25.02 in sales tax although it was a tax-exempt qualified purchase.
- Supporting documents for five disbursements (#13229, #13283, #13278, #13330, and #13251, totaling \$37,149.00) were not defaced after payment. Supporting documentation should be defaced (stamped “PAID”) after payment in order to prevent duplicate payments.

Recommendation

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

- To ensure that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.
- To comply with *Section 8* of the *Consultant Agreement* and *Florida Statutes §1012.465 (Jessica Lunsford Act)*, consultant background must be cleared prior to performing services and having contact with students at the school. The *School District Consultant Agreement (PBSD 1420)* should be properly executed for all consultants with dated signatures.
- The School District is a sales tax-exempt government; it should not pay sales tax for qualified purchases.
- To avoid potential duplicated payments, supporting documentation such as receipts and invoices should be defaced (stamped “PAID”) after payments were made.

Management's Response

Concur. Our new bookkeeper fully understands the rental process moving forward. Taxes – we were operating under an old mandate. We will remove taxes for all moving forward.

AFTERSCHOOL PROGRAM

Finding

The review of afterschool program records found that:

- There were discrepancies for two students between the *Attendance Sheets* and *Parent Sign Out Sheets*.
 - The parents/guardians did not sign on the *Parent Sign Out Sheets* for October 31, 2019, and January 15, 16, 17, and 31, 2020. However, the *Attendance Sheets* indicated that the students attended the program on those days.
 - The parents/guardians signed the *Parent Sign Out Sheet* on September 17, October 10 and 31, 2019. However, the *Attendance Sheet* shows the students were absent.
- One student received \$194.08 in subsidy credits for two months after his eligibility to receive subsidy credits expired. As a result, the parent account was undercharged by \$194.08.
- As of June 30, 2020, the Afterschool Program had an accounts receivable balance of \$27,639.67 from 168 student accounts. Moreover, \$17,416.84 (or 63%) of the balance was from 91 inactive student accounts; the accounts were inactive in the system from one to nine years.

Recommendation

Student records should be maintained in accordance with *Afterschool Programs Operational Manual* and related District guidelines. Specifically, to protect the best interests of students and the school:

- To protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released.
- To ensure proper fiscal accountability, Afterschool Program financial transactions should be accurately recorded in the EZ Care database, with eligibility for credits reviewed periodically and updated as needed.
- To enhance the integrity of the financial records, accounts receivable information for students who are not enrolled in the program for the current year should be revisited. The Afterschool Department should consider removing them from the database and transferring the information to the student obligation list.

Management's Response

Concur. \$194 ELC has been collected 10/21/2020. Extra diligence is being done regarding signatures.

**Seminole Trails Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 4075 Willows Pond Road
West Palm Beach, FL 33417

Principal:
Fiscal Year 2020: Judith Garrard
During Audit: Judith Garrard

Treasurer:
Fiscal Year 2020: Jessica Manzo
During Audit: Norma Roger

Afterschool Site Director:
Fiscal Year 2020: Daniel Hudspeth
During Audit: Daniel Hudspeth

Cash and Investments

Checking	\$ 32,905.59
Investments	
	\$ 32,905.59

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	332.27	24.00	16.00	0.00	0.00	340.27
Classes	0.00	100.00	100.00	0.00	0.00	0.00
Clubs	1,270.34	3,600.00	3,319.50	3,156.10	3,266.10	1,440.84
Departments	11,549.97	3,845.53	11,113.05	0.00	0.00	4,282.45
Trusts	70,753.57	202,249.20	256,132.90	4,272.99	4,162.99	16,979.87
General	11,188.18	2,910.03	4,236.05	0.00	0.00	9,862.16
	\$ 95,094.33	\$ 212,728.76	\$ 274,917.50	\$ 7,429.09	\$ 7,429.09	\$ 32,905.59

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that:

- Eight *Student Registration Forms* were not signed by the parent/guardian.
- *Attendance Sheets* were missing for the month of December 2019.
- There were discrepancies between the *Attendance Sheets* and *Parent Sign-Out Sheets* during September 2019 and February 2020:
 - The parent/guardians for two student signed the *Parent Sign-Out Sheet* for September 13, 2019 and February 11, 2020, respectively. However, the *Attendance Sheets* shows the students were absent.
 - The parent/guardians for three students did not sign on the *Parent Sign-Out Sheet* for eight days during February 2020, and the *Attendance Sheets* indicated that the students attended the program on those days.
- One sample student was released to an individual without a legible signature nine times during February 2020. Due to the illegibility of the signature, the signature could not be matched to any document kept on file at the school. According to the Aftercare Director, signature cards were not maintained for any student.

Recommendation

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

- To protect the welfare and health of students, the *Afterschool Programs Registration Form* for each student should be completed with all the required information and signed by the parent/guardian.
- All records, including student attendance and parent sign-out records, should be retained for a time period consistent with *Afterschool Programs Operational Manual* and *District Record Retention Schedule*.
- To protect the safety and welfare of students, students should only be released to authorized persons, and signature of the parent or authorized person must be obtained before the student is released.
- Per the *Afterschool Programs Operational Manual (page 1-7)*, *Item #3 of the Dismissal Procedures* states that “Parents/guardians or authorized persons whose legal signature is not their full name or whose signature is not legible must sign a signature card stipulating their full name and legal signature. The signature card must be kept on file for District and Early Learning Coalition audits and reviews.”

Management's Response

Concur. The Afterschool Director will highlight the signature line on the registration form to draw parents' attention. Then student registration forms will be monitored more closely this year. Another Afterschool staff member was responsible for overseeing the attendance and sign-out sheets last year. That individual is no longer working in the Afterschool program. The Afterschool Director has taken over the responsibilities of monitoring the accuracy of the attendances and sign-out sheets, and filing them in a timely manner. Signature cards have been placed in the Afterschool Parent Handbook this year. Families must return their completed signature card in order to complete their registration.

**South Grade Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 716 South "K" Road
Lake Worth, FL 33460

Principal:
Fiscal Year 2020: Ana Arce-Gonzalez
During Audit: Ana Arce-Gonzalez

Treasurer:
Fiscal Year 2020: Angela Taylor
During Audit: Angela Taylor

Afterschool Site Director:
Fiscal Year 2020: Franchesca Delgado-Rivera
During Audit: Franchesca Delgado-Rivera

Cash and Investments

Checking	\$ 22,595.41
Investments	
	\$ 22,595.41

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	9.07	18,974.59	18,652.20	4,587.67	4,797.67	121.46
Classes	671.58	100.00	0.00	0.00	0.00	771.58
Clubs	4,310.37	13,623.56	10,268.46	7,298.09	7,800.75	7,162.81
Departments	3,821.24	5,982.76	7,684.16	6,495.17	5,992.51	2,622.50
Trusts	17,172.91	71,126.94	80,919.49	1,342.01	1,279.00	7,443.37
General	4,158.54	4,990.21	4,822.05	672.72	525.73	4,473.69
	\$ 30,143.71	\$ 114,798.06	\$ 122,346.36	\$ 20,395.66	\$ 20,395.66	\$ 22,595.41

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of sample fundraiser documentation revealed that, the *Sales Item Inventory Reports* for the SP Y-Ties (Account #4-4300.06) and the Student T-shirts (Account #7-0100.01) were not accurately completed. Specifically, the *Reports* included neither the correct quantities of items purchased nor remaining inventory.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and the related District guidelines. Specifically, *Sales Item Inventory Reports* should be properly prepared and completed with accurate information for each fundraiser and be approved by the principal. Accurate information will assist staff in reconciling the sales revenue with the estimated revenue.

Management's Response

Sponsors for these two fundraisers viewed the district supported training again to review important protocols.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program found that:

- The *Registration Form* for one student was missing.
- The Parent/Guardian for one student did not sign the *Parent Sign-Out Sheet* on October 1, 2019, and the *Attendance Sheet* indicated that the student was present on that day.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and *Afterschool Programs Operational Manual*.

- To protect the welfare and health of students, the *Afterschool Programs Registration Form* for each student should be completed with all the required information and signed by the parent/guardian.
- To protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released.

Management's Response

Concur.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that:

- *Lease Agreement #1001* was not signed by a witness.
- The Central Office's portion of the rental income collected from Lease #1001 was not properly allocated. Instead, the entire amount of the leasing charges was recorded in the Rental Income Account (#6-3800). As a result, the school under-transmitted the \$56.18 in District Share to the Central Office.

Recommendation

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

- To protect the best interest of the School District and ensure *Lease Agreements* are legally enforceable, they should be executed with all the required signatures prior to the use of facilities by lessees.
- The Central Office's portion of rental income should be recorded in the respective Internal Funds accounts and transmitted to the Central Office in accordance with the District's ***Approved Rate Schedule***.

Management's Response

Concur. Lease training was viewed again by Principal and bookkeeper to review important protocols.

**South Olive Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 7101 South Olive Avenue
West Palm Beach, FL 33405

Principal:
Fiscal Year 2020: Melinda Springman
During Audit: Melinda Springman

Treasurer:
Fiscal Year 2020: Giovana Holbrook
During Audit: Giovana Holbrook

Afterschool Site Director:
Fiscal Year 2020: Jim Anstead
During Audit: Jim Anstead

Cash and Investments

Checking	\$ 47,107.62
Investments	
	\$ 47,107.62

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	349.19	0.00	16.00	0.00	0.00	333.19
Classes	30.00	3,345.00	2,852.00	577.14	493.00	607.14
Clubs	118.60	7,216.50	7,129.96	3,778.86	3,984.00	0.00
Departments	1,810.48	5,350.66	6,350.76	5,316.26	5,316.26	810.38
Trusts	40,871.49	187,224.57	188,136.23	5,163.95	5,042.95	40,080.83
General	8,946.85	(856.25)	2,814.52	0.00	0.00	5,276.08
	\$ 52,126.61	\$ 202,280.48	\$ 207,299.47	\$ 14,836.21	\$ 14,836.21	\$ 47,107.62

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser records found that the Safety Patrol Club Coupon Books Sales (Account #4-4300.01) did not have the required *Sales Item Inventory Report*.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically, to ensure proper fiscal accountability, a *Sales Item Inventory Report* should be prepared and completed with accurate information in order for staff to reconcile the sales revenues with the estimated revenues.

Management's Response

Concur. Make sure bookkeeper follows the checklist for close out fundraisers and all paperwork is turned in before closing out any fundraisers with sponsor.

DOCUMENTATION FOR DISBURSEMENTS

Finding

Disbursement #12891 (\$968) was for payment of the second deposit for an out-of-county field trip on December 11, 2019. However, the related *Field Trip/Activity Planning Report and Approval Request* form was not approved by the Regional/Instructional Superintendent.

Recommendation

Field trips should be administered in accordance with *School Board Policy 2.40*. Specifically, (1) in-county field trips should be pre-approved by the Principal with the required documentation; and (2) out-of-county field trips should be approved by the Principal and Regional/Instructional Superintendent.

Management's Response

Concur. Any field trip that is out-of-county must be approved by Regional/Instructional Superintendent and TDE must be routed to get approval. Sponsor must give at least one month notice of out-of-county field trips so approval can be given in time.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that two sample students were released to individuals without legible signatures for a total of 12 times during August 2019. The signatures could not be matched to any document kept on file at the school.

Recommendation

Afterschool Program should be administered in accordance with District's guidelines and the *Afterschool Programs Operational Manual*. Specifically, per page 1-7, Item #3 of the *Dismissal Procedures* states that "Parents/guardians or authorized persons whose legal signature is not their full name or whose signature is not legible must sign a signature card stipulating their full name and legal signature. The signature card must kept on file for District and Early Learning Coalition audits and reviews."

Management's Response

Concur. Principal met with After Care Director to review finding and emphasized procedures.

**Starlight Cove Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 6300 Seminole Drive
Lantana, FL 33462

Principal:
Fiscal Year 2020: Kimberly Jules
During Audit: Kimberly Jules

Treasurer:
Fiscal Year 2020: Mariluz Richiez
During Audit: Mariluz Richiez

Afterschool Site Director:
Fiscal Year 2020: Laurent Alvarez Gomez
During Audit: Sasha Lejeune

Cash and Investments

Checking	\$ 23,700.95
Investments	
	\$ 23,700.95

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	175.23	0.00	0.00	0.00	0.00	175.23
Classes	4,693.47	10,185.60	11,053.43	1,713.69	1,713.69	3,825.64
Clubs	276.85	0.00	148.75	0.00	0.00	128.10
Departments	4,064.59	4,590.17	4,781.90	1,102.60	1,102.60	3,872.86
Trusts	9,208.37	290,053.26	283,563.61	3,575.56	3,575.56	15,698.02
General	561.97	1,468.00	2,028.87	108.00	108.00	1.10
	\$ 18,980.48	\$ 306,297.03	\$ 301,576.56	\$ 6,499.85	\$ 6,499.85	\$ 23,700.95

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Three July 25, 2019, P-Card transactions, totaling \$1,822.75, were supported by credit card receipts that did not have the details of the items purchased.
- A July 8, 2019, P-Card purchase (for \$1,274.87) for Summer Camp food included payment of \$66.08 in sales tax. All qualified purchases by the school should be exempted from paying sales tax.

Recommendation

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

- To ensure that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.
- The School District is a sales tax-exempt government; it should not pay sales tax for qualified purchases.

Management's Response

Concur. The ASP Site Director made these purchases during the 2019 Summer Camp. He transferred to another position in August of 2019. His P-card was no longer active after July 29, 2019. The summer camp attended a trip to Frank Theatres Cine Bowl & Grill on July 25, 2019. There are credit card receipts, however they are not itemized. The statement for these transactions was received in August 2019. The bookkeeper contacted the company to receive an itemized receipt; however, the company had been sold to Paragon Theaters. Paragon informed us that they do not have any records from Frank Theaters and would not be able to print an itemized receipt for us.

The summer camp attended a trip to Chuck E. Cheese on July 8, 2019. The receipt included taxes. The bookkeeper contacted the company when this was brought to her attention, she was told that due to the purchase being made so long ago, the P-card being inactive they were not able to reimburse us for the taxes.

AFTERSCHOOL PROGRAM

Finding

The review of sample Afterschool Program records found that:

Starlight Cove Elementary School
Management Letter
Year Ended June 30, 2020

- The Child Custody Section (Questions A-D) of the *Registration Form* for one sample student was not completed with any of the required information.
- One sample student was released to an individual without legible signature during January 2020. Due to the illegibility of the signatures, they could not be matched to any document kept on file at the school.

Recommendation

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

- To protect the welfare and health of students, the *Afterschool Programs Registration Form* for each student should be completed with all the required information and signed by the parent/guardian.
- Per the *Afterschool Programs Operational Manual* (page 1-7), Item #3 of the *Dismissal Procedures* states that "Parents/guardians or authorized persons whose legal signature is not their full name or whose signature is not legible must sign a signature card stipulating their full name and legal signature. The signature card must be kept on file for District and Early Learning Coalition audits and reviews."

Management's Response

Concur. These sections were not complete on the Registration Form. For the 2021 School Year, a new Afterschool Director has put procedures in place to ensure that this section is completed and to assist parents with filling out this information correctly, if needed.

The signature card was not legible with any document that was kept on file. The student was released to an authorized pick-up person on the student registration. For the 2021 School Year, the new Afterschool Director has reviewed all signature cards to ensure they have legible signatures.

**Sunrise Park Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 19400 Coral Ridge Road
Boca Raton, FL 33498

Principal:
Fiscal Year 2020: Alicia Steiger
During Audit: Alicia Steiger

Treasurer:
Fiscal Year 2020: Doreen Weiss
During Audit: Doreen Weiss

Afterschool Site Director:
Fiscal Year 2020: Jonathan Shaffer
During Audit: Jonathan Shaffer

Cash and Investments

Checking	\$ 105,794.02
Investments	
	\$ 105,794.02

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	51.23	0.00	0.00	0.00	0.00	51.23
Classes	11,723.58	48,264.50	47,265.93	4,932.68	5,839.24	11,815.59
Clubs	885.00	0.00	0.00	0.00	0.00	885.00
Departments	33,420.66	21,091.40	28,907.95	8,296.04	8,296.04	25,604.11
Trusts	63,731.15	433,062.96	437,593.67	18,924.39	23,424.75	54,700.08
General	13,378.86	35,234.37	41,282.14	16,306.98	10,900.06	12,738.01
	\$ 123,190.48	\$ 537,653.23	\$ 555,049.69	\$ 48,460.09	\$ 48,460.09	\$ 105,794.02

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found a total of \$1,935.99 in program fees were refunded to 24 families in April 2020 because of the school closure due to the pandemic. However, the refunds were not recorded in the EZ-Care-2 Database. As a result, these 24 family accounts had a total credit balance of \$1,935.99 as of December 15, 2020.

Recommendation

To ensure proper fiscal accountability, Afterschool and Summer Camp Programs financial transactions should be accurately recorded in the EZ-Care-2 Database and periodically reconciled to the Internal Funds accounting records. The school should record the refunds and make adjustments to the EZ-Care-2 Database accordingly.

Management's Response

Concur. Met with my SACC director and Assistant director to review the procedures regarding accurate coding in the EZ care account. Due to COVID and the rollover, we did not have access to our fifth graders who transitioned or students who withdrew. We will work hard to ensure that this does not occur in the future.

Sunset Palms Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 8650 Boynton Beach Boulevard
 Boynton Beach, FL 33437

Principal:
 Fiscal Year 2020: Karen Riddle
 During Audit: Karen Riddle

Treasurer:
 Fiscal Year 2020: Karen Price
 During Audit: Karen Price

Afterschool Site Director:
 Fiscal Year 2020: Sheri Baumgardner
 During Audit: Sheri Baumgardner

Cash and Investments

Checking	\$ 147,023.71
Investments	
	\$ 147,023.71

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	806.03	0.00	65.00	0.00	0.00	741.03
Classes	19,081.32	37,113.25	27,456.04	7,232.29	14,969.15	21,001.67
Clubs	0.00	0.00	0.00	0.00	0.00	0.00
Departments	30,105.52	21,390.43	20,282.69	12,025.42	13,594.67	29,644.01
Trusts	58,244.02	859,233.53	841,461.21	23,100.08	30,699.10	68,417.32
General	16,398.99	44,543.00	50,627.44	24,119.13	7,214.00	27,219.68
	\$ 124,635.88	\$ 962,280.21	\$ 939,892.38	\$ 66,476.92	\$ 66,476.92	\$ 147,023.71

Sunset Palms Elementary School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

The Conservatory School @ North Palm Beach
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 401 Anchorage Drive
North Palm Beach, FL 33408

Principal:
Fiscal Year 2020: Teresa Stoupas
During Audit: Teresa Stoupas

Treasurer:
Fiscal Year 2020: Sharon Wikham
During Audit: Michelle Testa

Afterschool Site Director:
Fiscal Year 2020: Catherine Wilke
During Audit: Catherine Wilke

Cash and Investments

Checking	\$ 104,446.24
Investments	
	\$ 104,446.24

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$ 4,989.41	\$ 4,013.95	\$ 150.00	\$ 150.00	\$ 975.46
Music	22,128.09	53,543.14	56,063.08	24,920.58	25,431.99	19,096.74
Classes	0.45	23,157.25	11,465.59	6,447.00	7,543.02	10,596.09
Clubs	0.00	10,931.51	8,407.16	2,001.30	1,941.30	2,584.35
Departments	0.000	8,121.05	8,061.05	1,316.53	1,316.53	60.00
Trusts	48,105.41	283,415.94	265,544.29	7,976.90	5,095.83	68,858.13
General	3,830.52	21,216.81	21,438.22	11,432.86	12,766.50	2,275.47
	\$ 74,064.47	\$ 405,375.11	\$ 374,993.34	\$ 54,245.17	\$ 54,245.17	\$ 104,446.24

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of sample fundraising documentation revealed that:

- The Book Fair Fundraiser (Account 5-1700.01) did not have the required *Fundraising Application/Recap Form*. Additionally, the sponsor for this fundraiser was a consultant (vendor) instead of a school employee.
- The *Sales Item Inventory Reports* for the Sale of School Shirts (Account #7-0100.07) and the Sale of Music Performance Uniforms (Account #2-3500.03) were not reviewed and approved by the Principal.

Recommendation

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

- To ensure the fundraising activities are consistent with the School Board Mission, fundraisers should be pre-approved by the Principal and documented in the *Fundraising Application/Recap Form*. Most importantly, non-approved fundraisers could subject the school to unwarranted liabilities and unfunded debts.
- Per *Bulletin #P 20-005 CFO*, only District employees can sign official forms, (i.e., *Monies Collected Reports, Drop Safe Logs, Check Requisitions*). All internal PTOs/PTAs and Booster Clubs must have a District employee sponsor sign all official forms.
- The *Sales Item Inventory Report* should be reviewed and approved by the Principal to account for any items that were given-away free-of-charge, or missing. Accurate information on the *Sales Item Inventory Report* will assist staff in reconciling the sales revenue with the estimated revenue.

Management's Response

(1) NOT a school fundraiser. It was run by our P:TO and has been for years. The error was made that the person running it deposited in the school's account. (2) We did not have a bookkeeper since 3/11/20. We did everything we were directed to do by Accounting Services.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #12228 (for \$520) was for paying a consultant for Band Services. However, the related *School District Consultant Agreement* (PBSD 1420) was not approved by the Principal. Additionally, the required *Consultant Evaluation Form* (PBSD 2075) was not completed.
- Disbursement #12200 (for \$1,100) was for paying a consultant for garden services. However, the related *School District Consultant Agreement* (PBSD 1420) was not approved by the Principal until 40 days after the services began. Also, the required *Consultant Evaluation Form* (PBSD 2075) was not completed.
- Disbursement #12232 (for \$217.40) was a donation to a church in Grand Bahama. However, the disbursement did not have a Check Requisition or any supporting documentation for the expense. (Note: the check has not been presented to the bank for payment as of January 28, 2021.)
- An October 17, 2019, P-Card purchase (for \$1,219.39) exceeded the \$1,000 per vendor per day limit, but did not have the prior approval from Purchasing.
- An October 29, 2019, P-Card transaction (for \$141.24) was only supported by credit card receipts that did not have the details of the items purchased.
- The March 2020 Bank Statements and supporting documentation for three P-Card Accounts were missing. As a result, we were unable to determine if all the purchases were appropriate.

Recommendation

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

- To protect the best interest of the school, School District Consultant Agreements should be properly executed with the needed information and signatures prior to the consultant providing the services.
- Expenditures should be adequately supported by itemized invoices/receipts. The issuance of a school check should be supported by the Principal's approved *Check Requisition*. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.
- P-Card purchases in excess of \$1,000 require prior approval of Purchasing.
- To prevent and detect potential frauds and irregularities in a timely manner, and as required by *Purchasing Card Procedures (Purchasing Manual Chapter 24)*, the cardholder should complete the monthly reconciliation of P-Card activities by the 20th of each subsequent month; and the reconciliation

records, including P-Card *Monthly Bank Statements* and *End of Cycle Checklist*, should be reviewed and approved by the Principal

Management's Response

Concur. Two bookkeepers were in that office that were let go – I don't know what they removed. Reconciliation march – I closed everything with the help of Accounting Services. We had no bookkeeper from March 11, 2020 on.

AFTERSCHOOL PROGRAM

Finding

The review of sample Afterschool Program records found that the *Registration Form* for one sample student was not signed by the Parent.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the *Afterschool Programs Operational Manual*. Specifically, to protect the welfare and health of students, the *Afterschool Programs Registration Form* for each student should be completed with all the required information and signed by the parent/guardian.

Management's Response

Concur. All have been completed for this year.

Additional Comments

In May of 2020 we came into the building, during a pandemic, to complete the close out of accounts. Support was provided and it would not have been possible to close without doing exactly what was asked of us. This needed to be looked at before this letter was sent. Please speak to Accounting Services as she walked through every single element with me. I had to handle all of the bookkeeping during this time. It would be wonderful if this was considered; 2 ineffective bookkeepers, followed by a pandemic.

Timber Trace Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 5200 117th Court North
Palm Beach Gardens, FL 33418

Principal:
Fiscal Year 2020: Kathy Pasquariello
During Audit: Kathy Pasquariello

Treasurer:
Fiscal Year 2020: Kathleen Bussius
During Audit: Kathleen Bussius

Afterschool Site Director:
Fiscal Year 2020: Rhonda Heide
During Audit: Rhonda Heide

Cash and Investments

Checking	\$ 70,869.08
Investments	
	\$ 70,869.08

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	3,066.01	1,229.69	942.79	0.00	0.00	3,352.91
Classes	6,086.29	29,940.90	37,632.70	17,140.55	9,195.35	6,339.69
Clubs	10,194.88	17,511.55	15,531.28	2,005.76	6,738.90	7,442.01
Departments	27,827.37	16,342.58	17,702.42	6,580.37	6,607.92	26,439.98
Trusts	37,658.18	658,766.25	668,705.97	22,826.40	28,082.06	22,462.80
General	1,937.79	10,511.04	9,688.29	14,322.59	12,251.44	4,831.69
	\$ 86,770.52	\$ 734,302.01	\$ 750,203.45	\$ 62,875.67	\$ 62,875.67	\$ 70,869.08

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursements #16243 (for \$2,185) and #16309 (for \$1,828.12) did not have the required *Purchase Order*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- Disbursement 16127 (for \$200) was for paying a consultant for performing DJ services. However, the disbursement was supported by an event contract signed by the treasurer, instead of the Principal.

Recommendation

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

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- All contracts should be approved by the Principal as required by *School Board Policy 6.14(4)*, which states "*the School Board has delegated limited authority to ... School Principals relating to the purchase of commodities and contractual services ...*" and "*No person, unless specifically authorized to purchase commodities or contractual services under School Board policies, may make any purchase or enter into any contract involving the use of school or School District funds.*"

Management's Response

Concur. All PO's and contracts will be preapproved by the principal.

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that:

- The parent/guardian for one sample student did not sign the *Parent Sign out Sheet* for September 6, 2019, while the *Attendance Sheet* indicated that the student attended the program on that day.
- As of June 30, 2020, the school's Afterschool Program had a total accounts receivable balance of \$14,870.46 from 147 parent accounts. Moreover, \$13,176.82 (or 89%) of the balance was from 125 inactive student accounts and may represent balances from prior years. The remaining \$1,693.64 in receivables were from 22 active accounts.

Recommendation

Student records should be maintained in accordance with *Afterschool Programs Operational Manual* and related District guidelines. Specifically, to protect the best interests of students and the school:

- To protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released.
- To enhance the integrity of the financial records, information for students who are not enrolled in the program for the current year should be revisited. The Afterschool Department should consider removing them from the database and transferring the information to the student obligation list.

Management's Response

Concur. FY20 balance of \$1,693.64 was uncollected from the sudden COVID closure in march 2020. As per district protocol, collection efforts were performed and the delinquent accounts will be transferred to the student obligation list.

U.B. Kinsey/Palmview Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 800 11th Street
West Palm Beach, FL 33401

Principal:
Fiscal Year 2020: Adrienne Howard
During Audit: Adrienne Howard

Treasurer:
Fiscal Year 2020: Lashawna Campbell
During Audit: Lashawna Campbell

Afterschool Site Director:
Fiscal Year 2020: Cynthia Stubbs-Randell
During Audit: Cynthia Stubbs-Randell

Cash and Investments

Checking	\$ 43,043.04
Investments	
	\$ 43,043.04

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	8,004.80	50,587.05	51,530.14	7,238.63	7,238.63	7,061.71
Classes	0.00	20,760.95	19,055.17	6,958.54	6,081.57	2,582.75
Clubs	11,284.19	15,197.85	13,604.48	2,324.65	12,150.25	3,051.96
Departments	560.08	11,348.73	3,545.53	9,818.06	1.13	18,180.21
Trusts	12,520.75	121,852.20	122,535.06	6,506.98	6,742.98	11,601.89
General	8,648.36	4,589.10	12,040.64	2,827.09	3,459.39	564.52
	\$ 41,018.18	\$ 224,335.88	\$ 222,311.02	\$ 35,673.95	\$ 35,673.95	\$ 43,043.04

DOCUMENTATION FOR FUNDRAISERS

Finding

The General Music – UBK Coupon Cards Sales (Account #2-3500.08) did not have the required *Sales Item Inventory Report*.

Recommendation

Fundraisers should be administered in accordance with ***School Board Policy 2.16*** and the related District guidelines. Specifically, the *Sales Item Inventory Report* should be prepared by the sponsor and also reviewed and approved by the Principal to account for any items that were given-away free-of-charge, or missing. Accurate information on the *Sales Item Inventory Report* will assist staff in reconciling the sales revenue with the estimated revenue.

Management's Response

Concur. Administration and the bookkeeper will follow School Board Policy 2.16 to ensure all fundraisers have the required documentation.

**Verde Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 6590 Verde Trail
Boca Raton, FL 33433

Principal:
Fiscal Year 2020: Seth Moldovan
During Audit: Seth Moldovan

Treasurer:
Fiscal Year 2020: Marie Steffes
During Audit: Marie Steffes

Afterschool Site Director:
Fiscal Year 2020: Marie Schonger
During Audit: Marie Schonger

Cash and Investments

Checking	\$ 37,822.09
Investments	
	\$ 37,822.09

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	607.99	103,340.25	100,274.34	1,323.78	2,089.81	2,907.87
Clubs	1,428.53	21,930.50	20,506.15	1,564.00	2,321.50	2,095.38
Departments	10,666.86	923.53	1,960.26	0.00	90.74	9,539.39
Trusts	19,934.84	410,163.80	411,930.75	7,299.98	10,602.56	14,865.31
General	5,043.74	8,532.14	10,078.59	10,376.29	5,459.44	8,414.14
	\$ 37,681.96	\$ 544,890.22	\$ 544,750.09	\$ 20,564.05	\$ 20,564.05	\$ 37,822.09

Verde Elementary School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**Village Academy
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 400 SW 12th Avenue
Delray Beach, FL 33444

Principal:
Fiscal Year 2020: Latoya Dixon
During Audit: Latoya Dixon

Treasurer:
Fiscal Year 2020: Dawne Girtman
During Audit: Dawne Girtman

Cash and Investments

Checking	\$ 44,858.23
Investments	
	\$ 44,858.23

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 31.50	\$ 10,463.75	\$ 15,568.29	\$ 7,690.73	\$ 2,560.64	\$ 57.05
Music	210.00	0.00	200.00	0.00	0.00	10.00
Classes	5,211.10	25,282.14	22,871.01	2,413.87	5,970.30	4,065.80
Clubs	7,169.54	5,699.75	4,841.97	1,680.99	2,575.24	7,133.07
Departments	1,544.14	3,431.61	3,268.05	1,737.86	748.60	2,696.96
Trusts	56,498.77	94,675.89	117,339.31	12,279.53	15,326.35	30,788.53
General	182.95	4,759.00	6,213.28	3,024.94	1,646.79	106.82
	\$ 70,848.00	\$ 144,312.14	\$ 170,301.91	\$ 28,827.92	\$ 28,827.92	\$ 44,858.23

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of sample fundraising documentation revealed that:

- The Holiday Gift Shop Sales (Account #7-0100.06) did not have the required *Fundraising Application/Recap Form* and *Sales Item Inventory Report*. Furthermore, the sponsor of this fundraiser did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2020.
- The Krispy Kreme Sales (Account #6-4000.07) and World's Finest Chocolate Sales (Account #6-4000.08) did not have the required *Sales Item Inventory Reports*.
- The *Sales Item Inventory Report* (SIIR) for the Field Day T Shirt Sales (Account #5-1900.06) was not completed with accurate information. The report indicated that 401 shirts were purchased in FY2020 while the school's purchasing records indicated 509 shirts were purchased. The SIIR also indicated that 317 shirts were sold and 84 were in inventory as of May 22, 2020. However, our observation of the inventory on January 13, 2021, revealed 167 shirts were on hand. Based on the purchasing records, deposit records, and the inventory observed on January 13, 2021, 25 shirts with an estimated resale value of \$250 were unaccounted for.

Recommendation

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

- To ensure fundraiser sponsors are familiar with and complying with the current fundraising procedures, they should complete the required Annual eLearning Training Course prior to conducting fundraising activities.
- To ensure that fundraising activities are consistent with the School Board Mission, fundraisers should be pre-approved by the Principal and documented in the *Fundraising Application/Recap Form*.
- *Sales Item Inventory Report* should be properly prepared and completed with accurate information for each fundraiser and be approved by the principal. Accurate information will assist staff in reconciling the sales revenue with the estimated revenue.

Management's Response

Concur. Training and follow up of checks and balances will take place to ensure all sponsors are following the protocols.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #13421 (for \$891) was supported by an Order Form instead of an itemized invoice or receipt.
- Disbursement #13465 (for \$332.65) was a reimbursement to an employee for meals and travel expenses for the June 24, 2019, AVID Summer Institute in Tampa Florida. However, the employee did not submit the travel claim form for processing until December 2, 2019.
- The school did not always process payments for purchases in a timely manner. For example, the July 16, 2018, invoice for purchase of football equipment, for \$2,055, was paid in five installments: Disbursements #13362 (for \$300) on July 2, 2019, #13378 (for \$500) on August 13, 2019, #13389 (for \$500) on September 9, 2019, #13429 (for \$377.50) on October 8, 2019, and #13453 (for \$377.50) on November 18, 2019. Delays ranged from 12 to 16 months after the invoice date.

Recommendation

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

- To ensure that purchases are appropriate, disbursements should be adequately documented and supported by itemized invoices and receipts.
- Pursuant to *Internal Accounts Manual, Chapter 21*, “*Employees must submit travel claims forms promptly in order to be processed for reimbursement. Claims must be submitted by the end of the month following the travel dates except for June travel dates, which must be submitted five business days after the close of the fiscal year.*”
- All invoices should be paid in a timely manner as required by the *Florida Prompt Payment Act*.

Management’s Response

Concur. The Principal and bookkeeper will continue weekly check in meetings to review documents and procedures for internal accounts. During this time account balances for internal accounts and purchasing request will be reviewed and accounted for.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that:

- Leasing charges for Lease #1012 was not collected until one day after the leasehold period began.
- The lessee for Lease #1013 paid a total of \$766 for use of facilities for four days (February 29, 2020, March 21, 2020, March 28, 2020, and April 4, 2020). Due to the COVID school closure, the lessee did

not have use of the facilities for three days and the leasing charges were revised to \$280. The school inadvertently refunded the lessee \$564.67 instead of \$486 (\$766-\$280). As a result, the lessee was over-reimbursed \$78.67.

Recommendation

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

- **School Board Policy 7.18**, requires that leasing charges “*are to be paid by check or credit card (no cash) at least forty-eight (48) hours prior to the use of a facility.*”
- The school should recoup the over-reimbursement from the lessee.

Management’s Response

Concur. The principal will continue to monitor leasing agreements and cross check dates and payment protocols according to the guidelines of the board policy.

**Washington Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 1709 West 30th Street
Riviera Beach, FL 33404

Principal:
Fiscal Year 2020: Carissa Battle
During Audit: Carissa Battle

Treasurer:
Fiscal Year 2020: Tangie Guillaume
During Audit: Lanisha Johnson

Cash and Investments

Checking	\$ 11,698.62
Investments	
	\$ 11,698.62

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	1,078.47	0.00	0.00	0.00	0.00	1,078.47
Classes	100.00	0.00	0.00	0.00	0.00	100.00
Clubs	243.26	0.00	0.00	0.00	0.00	243.26
Departments	977.39	716.49	0.00	707.49	707.49	1,693.88
Trusts	6,326.03	13,834.26	13,785.03	0.00	0.00	6,375.26
General	3,576.98	918.19	2,287.42	65.00	65.00	2,207.75
	\$ 12,302.13	\$ 15,468.94	\$ 16,072.45	\$ 772.49	\$ 772.49	\$ 11,698.62

DEPOSIT OF MONIES

Finding

The review of money collection process and sample *Monies Collected Reports* (MCRs) at the school found that, monies collected were not always deposited in a timely manner. For example, MCR's #619-1 (for \$60) and #619-2 (for \$5) were collected on August 29, 2019, but the funds were not put in the drop-safe for deposit to the bank until March 2, 2020, which is seven months after the monies were collected.

Recommendation

DOE Rules and *Internal Accounts Manual* require that monies collected be put into the drop-safe daily, and be deposited into the bank within five working days after the collections. Delay in turning in the monies for deposit could result in exposure to staff and increased potential irregularities.

Management's Response

Concur. At the time of the transaction (8/2019), the then treasurer was new and wasn't aware of the procedures. The data processor was not informed to complete a fundraising application form. So the money was placed in the safe for keeping. Meeting held with treasurer (current) and data processor to discuss the findings above. The treasurer will consult the document custodian daily to determine if money has been dropped. This will ensure that monies in the safe is documented within the right accounts. It will also assist with knowing if individuals will need to complete the fundraising application/recap form.

Waters Edge Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 21601 Shorewind Drive
 Boca Raton, FL 33428

Principal:
 Fiscal Year 2020: Juliann Walker
 During Audit: Juliann Walker

Treasurer:
 Fiscal Year 2020: Eileen Cuffari
 During Audit: Eileen Cuffari

Afterschool Site Director:
 Fiscal Year 2020: Patricia Mula
 During Audit: Patricia Mula

Cash and Investments

Checking	\$ 70,164.39
Investments	
	\$ 70,164.39

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	950.00	950.00	0.00	0.00	0.00
Classes	0.00	54,576.75	41,874.65	120.00	601.13	12,220.97
Clubs	0.00	0.00	0.00	0.00	0.00	0.00
Departments	8,455.71	17,578.88	12,718.17	4,674.91	4,774.91	13,216.42
Trusts	35,245.86	674,050.06	659,579.80	10,601.79	17,092.51	43,225.40
General	5,192.28	11,805.39	22,567.92	9,283.51	2,211.66	1,501.60
	\$ 48,893.85	\$ 758,961.08	\$ 737,690.54	\$ 24,680.21	\$ 24,680.21	\$ 70,164.39

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of sample fundraiser documentation revealed that the Waters Edge "Start with Hello" T-shirts (Account #7-0100.05) had a total sales revenue of \$2,640 deposited into the Internal Funds during January 28, through March 16, 2020. However, based on the school's purchasing records, the *Sales Item Inventory Report* (SIIR) for School Year 2020, and our examination of physical inventory during the audit, this fundraiser should have generated a total estimated revenue of \$3,000. Consequently, \$360 (or 12%) in estimated revenue was unaccounted for. Furthermore, the SIIR did not accurately reflect the quantities of items purchased and ending inventory.

Recommendation

Fundraisers should be administered in accordance with ***School Board Policy 2.16*** and related District guidelines. Specifically, the *Sales Item Inventory Report* should be completed with accurate information, which will assist staff in (1) reconciling sales revenues and (2) tracking items purchased, given-away, or remained in inventory.

Management's Response

Concur. Sales Item Inventory will be counted and verified by two people. Items will also be locked in admin storage.

DOCUMENTATION FOR DISBURSEMENTS

Finding

Four disbursements totaling \$5,130 (#15499 for \$1,251, #15637 for \$1,152, #15657 for \$1,296 and #15638 for \$1,431) were payments to a consultant for the school's in-house science enrichment programs. These disbursements were supported by two *School District Consultant Agreements* totaling \$3,888 (September 13, 2020 for \$2,430 and November, 2019 for \$1,458). As a result, payments to this consultant exceeded the total contract amount by \$1,242.

Recommendation

Disbursements should be administered in accordance with ***Internal Accounts Manual*** and related District guidelines. Specifically, consultant payments should be made in accordance with agreements. An addendum to the agreement should be prepared for procuring additional consultant services beyond the contract amount.

Management's Response

Concur. The treasurer will make consultant payments in accordance with the agreement. Dates on contracts will be verified and an addendum will be added if services go beyond the contract amount.

AFTERSCHOOL PROGRAM

Finding

The review of the School's Afterschool Program records found that:

- The Child Custody Section of the Registration Form for one sample student was not completed with all of the required information.
- Four sample students were released 15 times during December 2019 to individuals without legible signatures, ranging from one to 13 times, during February 2020. Due to the illegibility of the signatures, they could not be matched to any document kept on file at the school. Furthermore, the school did not maintain signature cards showing their full names and legal signatures for any child.

Recommendation

Student records should be maintained in accordance with *Afterschool Programs Operational Manual* and related District guidelines. Specifically, to protect the best interests of students and the school:

- To protect the welfare and health of students, the Afterschool Programs Registration Form for each student should be completed with all the needed information and signed by the parent/guardian.
- Per the *Afterschool Programs Operational Manual (page 1-7), Item #3 of the Dismissal Procedures* states that "Parents/guardians or authorized persons whose legal signature is not their full name or whose signature is not legible must sign a signature card stipulating their full name and legal signature. The signature card must be kept on file for District and Early Learning Coalition audits and reviews."

Management's Response

Concur. The aftercare director will ensure that the child custody section of the registration form is completed. This will be checked by the assistant director. The director will also ensure that the signature card is used when signatures are not legible. This will also be verified by the assistant director.

**Wellington Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 13000 Paddock Drive
Wellington, FL 33414

Principal:
Fiscal Year 2020: Maria Vaughan
During Audit: Maria Vaughan

Treasurer:
Fiscal Year 2020: Laurie Maglocco
During Audit: Laurie Maglocco

Afterschool Site Director:
Fiscal Year 2020: Nicole Arkeney
During Audit: Nicole Arkeney

Cash and Investments

Checking	\$ 98,352.01
Investments	
	\$ 98,352.01

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	1,916.76	2,268.00	795.75	2,378.00	2,378.00	3,389.01
Classes	2,424.38	10,218.00	7,655.04	3,145.09	4,069.97	4,062.46
Clubs	672.00	0.00	391.20	0.00	0.00	280.80
Departments	10,840.84	22,961.17	16,353.80	7,055.80	6,964.60	17,539.41
Trusts	45,005.04	464,496.01	454,580.96	23,279.40	25,607.90	52,591.59
General	18,413.59	5,085.29	6,172.32	3,326.13	163.95	20,488.74
	\$ 79,272.61	\$ 505,028.47	\$ 485,949.07	\$ 39,184.42	\$ 39,184.42	\$ 98,352.01

DOCUMENTATION FOR DISBURSEMENTS

Finding:

Disbursement #18719 (for \$2,250) did not have the required *Purchase Order*. A preapproved *Purchase Order* is required for all purchases in excess of \$1,000.

Recommendation

All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.

Management's Response

Concur. Met with bookkeeper to review disbursement and purchase order procedures.

AFTERSCHOOL PROGRAM

Finding

As of June 30, 2020, the Afterschool Program had an accounts receivable balance of \$4,903.85 from 66 parent accounts. Moreover, \$3,151.17 (or 64%) of the balance was from accounts marked inactive, some dating back as early as 2017.

Recommendation

Afterschool is a self-supporting program funded by user fees. As required by the *Afterschool Programs Operational Manual* and to ensure fiscal accountability, program fees should be collected in advance of attendance.

To enhance the integrity of the financial records, accounts receivable information for students who are not enrolled in the program for the current year should be revisited. The Afterschool Department should consider removing them from the database and transferring the information to the student obligation list.

Management's Response

Concur. Met with Afterschool director to review findings, procedures for non-payment and developed action plan for moving forward including monthly meetings to review accounts.

**West Gate Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 1545 Loxahatchee Drive
West Palm Beach, FL 33409

Principal:
Fiscal Year 2020: Patricia Ordonez-Feliciano
During Audit: Patricia Ordonez-Feliciano

Treasurer:
Fiscal Year 2020: Lisette Miranda/Mary Gang/Yisell Marron
During Audit: Yisell Marron

Afterschool Site Director:
Fiscal Year 2020: Fanny Lambis
During Audit: Brian Perez

Cash and Investments

Checking	\$ 31,281.93
Investments	
	\$ 31,281.93

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	294.99	0.00	0.00	0.00	0.00	294.99
Classes	1,984.76	7,847.06	6,170.55	2,078.51	2,078.51	3,661.27
Clubs	3,697.72	16,792.00	13,185.76	8,732.69	8,732.69	7,303.96
Departments	1,430.03	432.45	28.94	330.56	330.56	1,833.54
Trusts	6,351.12	65,024.90	57,612.47	591.98	512.10	13,843.43
General	6,099.25	6,325.76	8,000.39	2,125.29	2,205.17	4,344.74
	\$ 19,857.87	\$ 96,422.17	\$ 84,998.11	\$ 13,859.03	\$ 13,859.03	\$ 31,281.93

AFTERSCHOOL PROGRAM

Finding

The review of Afterschool Program records found that:

- The *Registration Form* for one of the five sample students was not signed by the parent/guardian.
- The parent/guardian for one student did not sign on the *Parent Sign Out Sheet* for December 19 and 20, 2019, while the *Student Attendance Sheet* indicated that the student attended the program on those days.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and *Afterschool Programs Operational Manual*. To protect the welfare and health of students,

- The *Afterschool Programs Registration Form* for each student should be completed with all the required information and signed by the parent/guardian.
- Students can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released.

Management's Response

Concur. I have met with my afterschool program director to review finding, communicate/review District guidelines, and Afterschool Program Operational Manual.

West Riviera Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 1057 West 6th Street
Riviera Beach, FL 33404

Principal:
Fiscal Year 2020: Alisha McKnight
During Audit: Alisha McKnight

Treasurer:
Fiscal Year 2020: Karina DeMaria
During Audit: Karina DeMaria

Cash and Investments

Checking	\$ 3,985.34
Investments	
	\$ 3,985.34

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	0.00	50.00	50.00	0.00	0.00	0.00
Clubs	778.42	835.00	1,264.51	185.00	185.00	348.91
Departments	0.000	12.89	0.00	0.00	0.00	12.89
Trusts	5,835.43	32,336.13	35,679.99	3,442.46	3,442.46	2,491.57
General	0.00	1,941.81	809.84	0.00	0.00	1,131.97
	\$ 6,613.85	\$ 35,175.83	\$ 37,804.34	\$ 3,627.46	\$ 3,627.46	\$ 3,985.34

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that although a *Sales Item Inventory Report* (SIIR) for the Safety Patrol Chocolate Sales (Account #6-4000.01) was prepared by the sponsor, it was approved by the Principal prior to the conclusion of sales activities. As a result, the SIIR did not include all the sales and revenues generated by this fundraiser. In addition, remaining inventory and giveaways were not recorded. According to staff, students did not return the unsold candy that were previous given to them for selling.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically, *Sales Item Inventory Reports* should be prepared and completed with accurate information for each fundraiser. Accurate information will assist staff in reconciling the actual sales revenue with the estimated revenue. Moreover, the *Sales Item Inventory Report* should be approved by the Principal to confirm the legitimacy for items, if any, that were given-away or missing. Significant discrepancy between the estimated revenue and actual collection should be reviewed and resolved accordingly.

Management's Response

Concur. The fundraiser ended early due to the schools being closed because of COVID-19.

DOCUMENTATION OF DISBURSEMENTS

Finding

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

- A February 1, 2020, P-Card transaction (of \$212.27 for an online purchase) did not have adequate supporting documentation. The purchase was supported by screen prints of items in the vendor's shopping cart but did not include the final order confirmation or paid receipt.
- Supporting documents for two disbursements (#8908 and #8909), totaling \$4,895.00, were not defaced after payment. Supporting documentation should be defaced (stamped "PAID") after payment in order to prevent duplicate payments.

Recommendation

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

- To ensure that purchases are appropriate, disbursements should be supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.
- To avoid potential duplicated payments, supporting documentation such as receipts and invoices should be defaced (stamped “PAID”) after payments were made.

Management’s Response

Concur. Bookkeeper is new and was not aware by t will follow procedure moving forward.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for leasing of school facilities found that the school did not have the executed copy of *Lease Agreement #1001* with all the required signatures.

Recommendation

To protect the best interests of the District and ensure *Lease Agreements* are legally enforceable, the *Agreements* should be properly executed with all the required signatures prior to the use of facilities by lessees. **School Board Policy 7.18 (6)(d)** states “*The facility/school must retain, per District Retention Schedule, a fully executed lease agreement with all additional required documentation in its files accessible for inspection.*”

Management’s Response

Concur. Former administrative assistant is no longer employed by the school and the copy of the lease was not left in the file.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found the following:

- The Principal was the assigned custodian for the *School Checks* although the Principal is also assigned as one of the authorized check signers.
- The school did not maintain the *Prenumbered Document Inventory Register (PBSD 0160)* for *School Checks* and for *Classroom Receipts*.

West Riviera Elementary School
Management Letter
Year Ended June 30, 2020

Recommendation

To ensure proper fiscal controls and accountability, and as required by *Chapter 27 of the Internal Accounts Manual*, the custodian for prenumbered forms should be someone who is not involved in the day-to-day use of the form; and each assigned document custodian shall use the *Prenumbered Document Inventory Register* (PBSD 0160) to perform the periodic inventory of the prenumbered forms.

Management's Response

Concur. Principal is no longer the assigned custodian for the school checks.

**Westward Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 1101 Golf Avenue
West Palm Beach, FL 33401

Principal:
Fiscal Year 2020: Bobbie Brooks
During Audit: Bobbie Brooks

Treasurer:
Fiscal Year 2020: Candace Tookes
During Audit: Candace Tookes

Afterschool Site School) Director:
Fiscal Year 2020: Zipporah Morris
During Audit: Zipporah Morris

Cash and Investments

Checking	\$ 32,642.55
Investments	
	\$ 32,642.55

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	3,274.88	6,036.00	6,237.80	1,440.04	1,100.04	3,413.08
Clubs	7,504.03	2,959.21	929.03	3,070.68	2,570.68	10,034.21
Departments	1,919.19	622.76	1,623.49	700.00	0.00	1,618.46
Trusts	14,018.02	112,524.41	108,029.33	11,026.07	13,066.07	16,473.10
General	2,057.22	7,627.01	9,080.53	3,929.47	3,429.47	1,103.70
	\$ 28,773.34	\$ 129,769.39	\$ 125,900.18	\$ 20,166.26	\$ 20,166.26	\$ 32,642.55

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- Although a *Sales Item Inventory Report* for the Krispy Kreme Doughnut Sales (Account #7-0100.05) was prepared by the sponsor and approved by the principal, none of the fundraiser information was recorded on the Report. Missing information included (1) the beginning and ending inventories, (2) the quantities of items purchased, sold, and given-away, and (3) the selling prices and revenues.
- The *Sales Item Inventory Report* (SIIR) for the P.T.O. Spirit Shirts (Account #6-3300.01) was not completed with accurate information. The SIIR indicated an ending inventory quantity of 175 shirts. However, based on the school's accounting records and our observation of inventory on January 5, 2021, the total quantity of inventory should have been 221 as of June 30, 2020.

Recommendation

Fundraisers should be administered in accordance with ***School Board Policy 2.16*** and related District guidelines. Specifically, the *Sales Item Inventory Report* should be prepared and completed with accurate information for each fundraiser. Accurate information will assist staff in reconciling the sales revenue with the estimated revenue. Moreover, the *Sales Item Inventory Report* should be approved by the Principal to account for any items that were given-away free-of-charge, or missing.

Concur. The Krispy Kreme fundraiser concluded as we were closing the campus for Covid-19 and the documentation should have been reviewed more carefully. For item number two, the extra shirts were here before 2012 when I became Principal. They were kept by the attendance clerk in her office. Upon her retirement the shirts were inadvertently combined with PTO fundraiser shirts.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #11886 (for \$12,012) was payment for an out-of-state field trip to Washington D.C. on February 6, 2020. This disbursement was supported by a *Field Trip/Activity Planning Report and Approval Request Form (PBSD 1894)*. However, the required *Activity Roster (PBSD 2149)* was missing. Also, the related staff's *Temporary Duty Elsewhere (TDE) Form* was not approved by the Principal and Regional/Instructional Assistant Superintendent/Division Head.
- Supporting documents for disbursements were not defaced after payment. Supporting documentation should be defaced (stamped "PAID") after payment in order to prevent duplicate payments.

Recommendation

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

- TDEs must be completed by the sponsor and pre-approved by the Principal and other appropriate supervisors depending on the destination for each field trip.
- To avoid potential duplicated payments, supporting documentation such as receipts and invoices should be defaced (stamped “PAID”) after payments were made.

Management’s Response

Concur. We believe we had hard copies for these forms but they cannot be located. We will now utilize a checklist that strictly checks what is submitted through the e-form system to ensure all documentation is submitted in an electronic format. Additionally, the bookkeeper will begin stamping paid after payments are made for items.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found the following:

- The school did not perform the required monthly inventory for the *School Checks*.
- A document custodian was not assigned for prenumbered tickets.

Recommendation

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

- To ensure proper fiscal accountability and as required by *Chapter 27 of the Internal Accounts Manual*, school checks should be inventory-checked monthly by the designated document custodian and record the results on the *Prenumbered Document Inventory Register (PBSD 0160)*.
- A designated document custodian should be assigned for each prenumbered form; and the staff assignment should be recorded on the *Document Custodian Assignment Register (PBSD 1663)* accordingly

Management's Response

Concur. Our document custodian was not aware of this responsibility but will certainly do so moving forward.

AFTERSCHOOL PROGRAM

Finding

The review of the Afterschool Program (ASP) records revealed the following exceptions:

- The Child Custody Section (Questions A-D) of the *Registration Form* for one sample student was not completed with any of the required information.
- There were discrepancies between *Attendance Sheets* and *Parent Sign Out Sheets* during October 2019:
 - The parent/guardian for two students did not sign on the *Parent Sign Out Sheets* for three days, and the *Attendance Sheets* indicated that the students attended the program on those days.
 - The parent/guardian for three students signed the *Parent Sign Out Sheet* for four days. However, the *Attendance Sheets* shows the students were absent.
 - The *Attendance Sheet* for one student did not indicate whether the student was absent or present for one day.
- One sample student reviewed was released to an individual without a legible signature during October 2019. Due to the illegibility of the signatures, they could not be matched to any document kept on file at the school.
- On April 3, 2020, the school refunded a total of \$1,534.56 in program fees to 11 family accounts because of the school closure due to the pandemic. However, as of January 7, 2021, the refunds had not been recorded in the EZ-Care-2 Database. Moreover, \$58.42 in program fees for September 2020 was not posted to one of the 11 students' accounts. As a result, these accounts were overstated in payments received from parents by \$1,592.98 (\$1,534.56 + \$58.42). According to the Afterschool Program Site Director, she received instructions for posting the refunds from the Central Office but forgot to enter the refunds in the EZ-Care-2 Database.
- As of June 30, 2020, the Afterschool Program had an accounts receivable balance of \$26,197.68 from student accounts. Moreover, the entire amount \$26,197.68 (100%) was past due for more than 90 days.

Recommendation

Afterschool Program should be administered in accordance with District's guidelines and *Afterschool Programs Operational Manual*. Specifically,

Westward Elementary School
Management Letter
Year Ended June 30, 2020

- To protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released.
- Per the *Afterschool Programs Operational Manual (page 1-7)*, Item #3 of the *Dismissal Procedures* states that "Parents/guardians or authorized persons whose legal signature is not their full name or whose signature is not legible must sign a signature card stipulating their full name and legal signature. The signature card must be kept on file for District and Early Learning Coalition audits and reviews."
- To ensure proper fiscal accountability, Afterschool Program financial transactions should be accurately recorded in the EZ-Care-2 database
- Afterschool Program is a self-supporting program funded by user fees. To ensure fiscal accountability, program fees should be collected in advance as required by the *Afterschool Program Operational Manual*.

Management's Response

Concur. The administration is working in conjunction with the district after-school department to monitor the financial procedures of the program. We are also working with the department to make sure that processes and procedures are in place according to the aftercare guidelines. The director has had documented discussions with administration regarding these concerns.

Whispering Pines Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 9090 Spanish River Boulevard
 Boca Raton, FL 33496

Principal:
 Fiscal Year 2020: Barbara Riemer
 During Audit: Barbara Riemer

Treasurer:
 Fiscal Year 2020: Celia Lafferty
 During Audit: Celia Lafferty

Afterschool Site Director:
 Fiscal Year 2020: Alexandra Vital
 During Audit: Alexandra Vital

Cash and Investments

Checking	\$ 68,855.61
Investments	
	\$ 68,855.61

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	301.43	65.00	0.00	20.00	0.00	386.43
Classes	6,252.47	73,727.15	62,264.86	3,743.08	9,989.59	11,468.25
Clubs	988.94	1,060.00	288.75	231.25	211.25	1,780.19
Departments	15,696.67	29,324.01	31,240.79	16,058.36	11,843.94	17,994.31
Trusts	108,702.88	457,366.45	526,759.66	9,723.80	12,509.40	36,524.07
General	956.07	(351.68)	4,679.72	4,777.69	0.00	702.36
	\$ 132,898.46	\$ 561,190.93	\$ 625,233.78	\$ 34,554.18	\$ 34,554.18	\$ 68,855.61

AFTERSCHOOL PROGRAM

Finding

The review of sample Afterschool Program records found that:

- There were discrepancies between *Attendance Sheets* and *Parent Sign Out Sheets*:
 - The parent/guardian for one student signed the *Parent Sign Out Sheet* for October 25, 2019. However, the *Attendance Sheet* shows the student was absent.
 - The parent/guardian for two student did not sign on the *Parent Sign Out Sheets* on October 1, and October 4, 2019. However, the *Attendance Sheets* indicated that the students attended the program on those days.
- Four of five students reviewed were released to individuals with illegible signatures. Due to the illegibility of the signatures, they could not be matched to any document kept on file at the school.

Recommendation

The Afterschool Program should be administered in accordance with District's guidelines and the *Afterschool Programs Operational Manual*. Specifically, to protect the best interests of students and the school:

- To protect the safety and welfare of students, they can only be released to an authorized person, whose signature must be obtained and match the school's record before the student can be released.
- Per the *Afterschool Programs Operational Manual* (page 1-7), *Item #3 of the Dismissal Procedures states that "Parents/guardians or authorized persons whose legal signature is not their full name or whose signature is not legible must sign a signature card stipulating their full name and legal signature. The signature card must kept on file for District and Early Learning Coalition audits and reviews."*

Management's Response

Concur. This has been corrected and both recommendations / guidelines are being implemented.

**Wynnebrook Elementary School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 1167 Drexel Road
West Palm Beach, FL 33417

Principal:
Fiscal Year 2020: Suzanne Berry
During Audit: Suzanne Berry

Treasurer:
Fiscal Year 2020: Claire Salado
During Audit: Claire Salado

Afterschool Site Director:
Fiscal Year 2020: Adam Laing
During Audit: Adam Laing

Cash and Investments

Checking	\$ 23,320.92
Investments	
	\$ 23,320.92

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	353.39	470.00	466.45	144.51	144.51	356.94
Classes	325.25	884.00	135.00	715.00	715.00	1,074.25
Clubs	3,722.79	3,761.50	4,192.65	1,562.07	2,677.82	2,175.89
Departments	1,958.86	149.05	638.05	0.00	0.00	1,469.86
Trusts	19,066.09	225,166.70	230,268.28	5,308.88	4,205.99	15,067.40
General	6,655.69	2,378.50	5,870.47	12.86	0.00	3,176.58
	\$ 32,082.07	\$ 232,809.75	\$ 241,570.90	\$ 7,743.32	\$ 7,743.32	\$ 23,320.92

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- The *Purchase Orders* for two disbursements (#11470 for \$1,274.40 and #11471 for \$2,147.45) were not approved by the Principal until 67 days and 82 days, respectively, after the order dates.
- A November 27, 2019, P-Card transaction for \$698 was for purchase of a Chromebook and a March 24, 2020, P-Card transaction for \$117 was for rental of a car to attend a March 11, 2020, conference in Savannah, Georgia. Both of these transactions are prohibited uses of the P-Card. Furthermore, the charge for the rental car was supported by a reservation instead of a paid receipt or invoice.

Recommendation

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

- To ensure purchases are appropriate and that funding is available, they should be preapproved by the Principal.
- P-Cards should not be used for purchase of items and services disallowed by the *Purchasing Manual*.

Management's Response

Concur. Ensure purchase orders are approved in advance of purchase dates. Refer to the Purchasing Manual prior to purchasing materials with the P-card to ensure it is an allowable item.

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Middle Schools

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**Bak Middle School of the Arts
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 1725 Echo Lake Drive
West Palm Beach, FL 33407

Principal:
Fiscal Year 2020: Sally Rozanski
During Audit: Sally Rozanski

Treasurer:
Fiscal Year 2020: Lilibette Valdes -Maietto
During Audit: Lilibette Valdes -Maietto

Cash and Investments

Checking	\$ 683,402.39
Investments	
	\$ 683,402.39

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 29,036.89	\$ 16,528.20	\$ 10,848.53	\$ 6,480.78	\$ 6,619.42	\$ 34,577.92
Music	99,861.10	563,138.46	418,269.15	93,407.18	96,675.88	241,461.71
Classes	6,784.54	700.00	1,924.65	1,253.91	1,396.35	5,417.45
Clubs	21,519.39	71,573.66	65,131.76	16,253.91	16,470.40	27,744.80
Departments	246,723.16	350,734.19	306,512.00	109,457.00	113,484.28	286,918.07
Trusts	58,841.61	158,469.97	156,972.61	4,200.95	4,805.71	59,734.21
General	22,528.28	28,257.69	31,636.05	24,123.55	15,725.24	27,548.23
	\$ 485,294.97	\$1,189,402.17	\$ 991,294.75	\$ 255,177.28	\$ 255,177.28	\$ 683,402.39

DOCUMENTATION FOR DISBURSEMENTS

Finding

The school engaged a consultant to operate an in-house gem mining science lesson. However, our review noted that the related *Consultant Agreement* had a maximum amount of \$5,400 but the school paid the consultant a total of \$5,568, which exceeded the contract amount by \$168.

Recommendation

Consultant payments should be made in accordance with agreements. An addendum to the agreement should be prepared for procuring additional consultant services beyond the contract amount.

Management's Response

Concur. We will ensure the following: Write a contract / consultant agreement for maximum students who could participate and/or prepare / submit an addendum prior to payment. Direct sponsors and treasurer to double check amounts before payment. This error occurred because students who were not previously participating attended school on the activity day. Per SDPBC policy, we must pay for (allow to participate) those students. These unexpected participants caused Bak to owe additional funds over the agreed amount. Hence, we should have completed the addendum process before payment.

**Bear Lakes Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 3505 Shenandoah Boulevard
West Palm Beach, FL 33409

Principal:
Fiscal Year 2020: Kirk Howell
During Audit: Kirk Howell

Treasurer:
Fiscal Year 2020: Yolanda Federick
During Audit: Sandra Garcia

Cash and Investments

Checking	\$ 34,046.48
Investments	
	\$ 34,046.48

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 535.18	\$ 8,789.00	\$ 7,549.87	\$ 6,907.21	\$ 6,759.21	\$ 1,922.31
Music	2,150.70	16,822.73	11,341.77	6,831.23	6,831.23	7,631.66
Classes	678.90	673.00	704.93	508.81	476.81	678.97
Clubs	1,252.41	1,030.00	974.98	505.00	589.20	1,223.23
Departments	13,438.72	4,420.00	3,499.46	3,885.64	3,843.76	14,401.14
Trusts	9,046.87	12,067.86	12,785.29	0.00	73.88	8,255.56
General	2,968.19	810.94	3,781.72	2,156.24	2,220.04	(66.39)
	\$ 30,070.97	\$ 44,613.53	\$ 40,638.02	\$ 20,794.13	\$ 20,794.13	\$ 34,046.48

DEPOSIT OF MONIES

Finding

Six *Classroom Receipts* (#s 38685 through 38692 totaling \$130) were attached to MCR #920-3. Two receipt numbers (#38688 and #38690) were missing from the sequence. A review of the associated *Classroom Receipt* book found:

- The file (pink) copy for Receipt #38688 was marked “void,” however, the original (white) and MCR (yellow) copies were not retained with the *Classroom Receipt* book.
- All three copies of Receipt #38692 were removed from the *Classroom Receipt* book.

Moreover, the \$130 in cash was held by the sponsor two days before being put into the drop-safe.

Recommendation

DOE Rules and *Internal Accounts Manual* require that monies collected be put into the drop-safe daily, and be deposited into the bank within five working days after the collections. Delay in turning in the monies for deposit could result in exposure to staff and increased potential irregularities. MCRs should be fully completed. Breaks in *Classroom Receipt* numbers should be explained. All copies of voided *Classroom Receipts* should be kept in the *Classroom Receipt Book*.

Management’s Response

Concur. All money collected will be deposited daily. Voided will not be removed from the Classroom Receipt book. All removed pages will be turned in . Teacher will not collect money for the next three years. Meeting with conference notes.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that six leases (#1001, #1002, #1005, #1006, #1007, and #1008) recorded in the TRIRIGA System had not been updated to reflect their correct status. Moreover, payments of leasing fees were not recorded in TRIRIGA resulting in understating the amount of fees collected and overstating the amount of fees due from the lessees. Also, Lease #1002 (Revision #3) should have been a new lease rather than a revision since the lease terms were new and not a change to the previous lease terms.

Recommendation

Leasing of school facilities should be administered in accordance with ***School Board Policy 7.18*** and related District guidelines. Specifically, leasing information should be accurately maintained in the TRIRIGA System. Information should be updated for collections, contract amendments and cancellations. New leases should be created for new lease terms.

Management's Response

Concur. The new administrator responsible for leases communicated with the District tech until he was trained on the TRIRIGA system this school year. He has now bene trained and has access to the system.

Boca Raton Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 1251 N.W. 8th Street
 Boca Raton, FL 33486

Principal:
 Fiscal Year 2020: Peter Slack
 During Audit: Peter Slack

Treasurer:
 Fiscal Year 2020: Jeannine Balbier
 During Audit: Jeannine Balbier

Community School Director:
 Fiscal Year 2020: David Lawrie
 During Audit: David Lawrie

Cash and Investments

Checking	\$ 194,039.68
Investments	
	\$ 194,039.68

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 10,218.19	\$ 2,520.05	\$ 4,499.15	\$ 6,100.55	\$ 2,100.55	\$ 12,239.09
Music	7,452.32	28,620.36	24,270.61	2,171.63	2,517.79	11,455.91
Classes	1,285.58	23,654.00	23,331.79	519.00	519.00	1,607.79
Clubs	20,217.21	38,974.60	36,853.13	13,649.01	14,186.62	21,801.07
Departments	69,060.80	57,083.78	64,679.99	38,811.46	50,796.69	49,479.36
Trusts	38,625.05	136,340.23	106,496.32	8,001.16	29,855.00	46,615.12
General	28,253.17	12,611.90	20,746.57	32,017.48	1,294.64	50,841.34
	\$ 175,112.32	\$ 299,804.92	\$ 280,877.56	\$ 101,270.29	\$ 101,270.29	\$ 194,039.68

Boca Raton Middle School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**Carver Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 101 Barwick Road
Delray Beach, FL 33445

Principal:
Fiscal Year 2020: Sandra Edwards
During Audit: Sandra Edwards

Treasurer:
Fiscal Year 2020: Ryan Lewis
During Audit: Ryan Lewis

Cash and Investments

Checking	\$ 30,907.31
Investments	
	\$ 30,907.31

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 7,864.09	\$ 24,003.18	\$ 25,641.63	\$ 11,217.02	\$ 11,017.02	\$ 6,425.64
Music	223.88	3,300.00	3,744.48	244.50	0.00	23.90
Classes	2,269.39	0.00	0.00	0.00	1,000.00	1,269.39
Clubs	7,149.99	20,594.03	13,367.06	2,584.12	2,028.62	14,932.46
Departments	5,826.39	8,739.00	8,637.61	2,510.00	2,510.00	5,927.78
Trusts	1,162.91	2,588.05	2,808.16	13.39	13.39	942.80
General	2,657.19	2,320.54	3,592.39	1,258.00	1,258.00	1,385.34
	\$ 27,153.84	\$ 61,544.80	\$ 57,791.33	\$ 17,827.03	\$ 17,827.03	\$ 30,907.31

DOCUMENTATION FOR FUNDRAISERS

Finding

The Chocolate Sales (Account #4-1300.03) did not have the required *Sales Item Inventory Report*. Furthermore, The Actual Sales (Recap) section of the *Fundraising Application/Recap Form* was not completed after the fundraiser was closed.

Recommendation

Fundraisers should be administered in accordance with ***School Board Policy 2.16*** and related District guidelines. Specifically, the *Sales Item Inventory Report* should be reviewed and approved by the Principal to account for any items that were given-away free-of-charge, or missing. Accurate information on the *Sales Item Inventory Report* will assist staff in reconciling the sales revenue with the estimated revenue.

Management's Response

Concur.

Christa McAuliffe Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 6500 Le Chalet Boulevard
 Boynton Beach, FL 33437

Principal:
 Fiscal Year 2020: Jeff Silverman
 During Audit: Jeff Silverman

Treasurer:
 Fiscal Year 2020: Diane Davant / Patrice Durden
 During Audit: Patrice Durden

Cash and Investments

Checking	\$ 185,135.27
Investments	
	\$ 185,135.27

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 22,694.73	\$ 18,315.07	\$ 19,667.87	\$ 11,154.99	\$ 11,154.99	\$ 21,341.93
Music	14,782.06	91,360.39	79,784.76	26,073.07	26,031.07	26,399.69
Classes	3,533.99	23,422.50	20,160.71	2,161.56	2,161.56	6,795.78
Clubs	7,150.41	9,614.13	8,175.64	2,878.54	2,878.54	8,588.90
Departments	76,072.42	76,353.44	63,029.22	39,731.33	38,764.90	90,363.07
Trusts	17,462.62	91,161.21	90,594.61	2,216.58	7,901.78	12,344.02
General	14,484.15	14,243.54	14,102.58	15,053.71	10,376.94	19,301.88
	\$ 156,180.38	\$ 324,470.28	\$ 295,515.39	\$ 99,269.78	\$ 99,269.78	\$ 185,135.27

SAFE SCHOOL PROGRAM

Finding

The review of Safe School Program records found that:

- A total of \$65,017 in Safe School Program revenue was collected and deposited into the Internal Funds. However, based on the Program's attendance records, we estimated that \$106,975 should have been collected. Consequently, \$41,954 in estimated revenue was not accounted for. *Additional audit work will be performed and the results will be issued in a separate report.*
- District procedures require that Safe School fees be collected during the month should be transmitted to Accounting Department by the fifth business day of the following month. The review of the Safe School Program fee collection records revealed that the fees for six of the nine months were not timely transmitted to Accounting, with delays ranging from two to 123 working days.

Recommendation

In accordance with the *Chart of Accounts for Internal Funds*, fees collected during the month should be transmitted to the Accounting Department by the fifth business day of the following month.

Management's Response

Waiting on completion of this part of the audit.

ACCESS TO DROP SAFE

Finding

Although the school had a new treasurer since December 2019, the access combination for the drop-safe had not been changed as of October 20, 2019.

Recommendation

To ensure proper fiscal accountability and safeguard school assets, the combination to the drop-safe should be updated when there are changes in personnel who have had access to the drop-safe.

Management's Response

Concur. This has already been completed.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of documentation for fundraisers revealed that:

- The *Fundraising Application/Recap Form* for the Band Chocolate Sales (Account #2-1000.04) was not approved by the principal until 22 working days after the fundraising activities started. Moreover, the school treasurer did not verify the Recap (Actual Sales) sections of the *Fundraising Application/Recap Forms* for the Chocolate Sales or the Safe School T-Shirt Resale (Account #6-9902.01).
- The *Sales Item Inventory Reports* for the Chorus Domino's Pizza Card Sales (Account #2-1500.08), Safe School T-shirt Resale (Account #6-9902.01), and Band Chocolate Sales (Account #2-1000.04) were not reviewed and approved by the Principal.

Recommendation

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

- To ensure that fundraising activities are consistent with the School Board Mission, fundraisers should be pre-approved by the Principal and documented in the *Fundraising Application/Recap Form*.
- *Sales Item Inventory Report* should be prepared and completed with accurate information for each fundraiser. Accurate information will assist staff in reconciling the actual sales revenue with the estimated revenue. Moreover, The *Sales Item Inventory Report* should be approved by the Principal to confirm the legitimacy for any items that were given-away free-of-charge, or missing.

Management's Response

Concur. At the time, we had a relatively new treasurer who may not have understood all procedures. It is now a year after and I am confident that this would not happen again.

DOCUMENTATION FOR DISBURSEMENTS

Finding

Disbursement #14355 (for \$400) was for payment to a consultant for choral piano accompaniment and rehearsals services during September 12, through October 16, 2019. However, the related *School District Consultant Agreement (PBSD 1420)* was neither signed by the consultant nor approved by the Principal until September 19, 2018, seven days after services began.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual* and related District guidelines. Specifically, the *School District Consultant Agreement (PBSD 1420)* should be properly executed with all the required dated signatures and mandatory documents prior to the consultant performing services. The consultant's background and clearance checks must have been conducted and cleared as required by Section 8 of the Agreement and *Florida Statutes §1012.465(Jessica Lunsford Act)*. This will help protect the safety and welfare of students, prior to the consultant performing services and having contact with students at the school.

Management's Response

Concur. I have reviewed procedures with the involved teacher and with our Treasurer and do not anticipate this happening again.

LEASING OF SCHOOL FACILITIES

Finding

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

- The arrangement for *Lease Agreement* #1011 had the following exceptions:
 - The labor charges for *Lease Agreement* #1011 was not collected until one day after the use of facilities by the lessee. Also, the *Lease Agreement* had a total contract amount of \$882.50, but only \$522.50 in labor charge was collected. According to staff, the lessee was issued a credit of \$360 because a duplicated room charge for usage on December 15, 2019. Although the adjustment was noted, the TRIRIGA System was not updated to reflect the new cost for the lease. Consequently, income was overstated in the TRIRIGA system by \$360.
 - The lessee signature date and witness signature date was not the same for this lease, indicating that the witness was not present when the lessee signed the lease making the witness ineffective.
- *Lease Agreement* #1010 was neither signed by the lessee nor a witness.

Recommendation

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

- Leasing information should be accurately recorded in the TRIRIGA System; and the record should be updated accordingly with new information such as fee waivers, amendments in leasing arrangements.
- To ensure contracts between the school and lessees are enforceable, the witness should be present when the lessee signs the *Lease Agreement*.

Management's Response

Concur. Our leasing coordinator recognizes his error and has reviewed proper procedures to insure this won't happen again.

Additional Comments

I am confident that since our new Treasurer has been here for over a year now, there will be far fewer errors and she will be able to catch things before they can become an issue.

**Congress Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 101 South Congress Avenue
Boynton Beach, FL 33426

Principal:
Fiscal Year 2020: Denise O'Connor
During Audit: Denise O'Connor

Treasurer:
Fiscal Year 2020: Yvonne Small
During Audit: Yvonne Small

Cash and Investments

Checking	\$ 75,698.99
Investments	
	\$ 75,698.99

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 3,952.83	\$ 7,463.60	\$ 7,532.23	\$ 4,358.83	\$ 4,208.83	\$ 4,034.20
Music	3,361.22	1,500.00	1,192.12	475.00	475.00	3,669.10
Classes	7,827.56	5,285.00	4,751.11	2,035.92	2,055.92	8,341.45
Clubs	4,059.89	4,805.00	5,188.82	1,039.87	1,786.93	2,929.01
Departments	5,225.14	13,916.68	14,644.19	5,060.65	3,248.28	6,310.00
Trusts	29,679.87	34,455.27	25,909.44	9,344.27	5,000.00	42,569.97
General	12,998.41	17,866.88	17,480.45	3,304.50	8,844.08	7,845.26
	\$ 67,104.92	\$ 85,292.43	\$ 76,698.36	\$ 25,619.04	\$ 25,619.04	\$ 75,698.99

SEGREGATION OF DUTIES

Finding

During the audit, we noted that the school treasurer was performing incompatible duties. Specifically, in addition to maintaining the Internal Funds records, the treasurer also collected fees from students and prepared receipts.

Recommendation

To ensure fiscal accountability and prevent conflict of interest, segregation of duties should be enforced at the school. Specifically, responsibilities in collecting monies from students should be performed by the activity sponsors, instead of the treasurer.

Management's Response

Concur. During meeting with Treasurer, reminded her she should not collect funds.

DOCUMENTATION FOR FUNDRAISERS

Finding

The *Sales Item Inventory Report* for the Magnet Uniform Fundraiser (Account #5-1583.01) was not completed with accurate information. The Report indicated that 215 items were in inventory; however, during the audit a total of 228 items were found.

Recommendation

To ensure proper fiscal accountability, *Sales Item Inventory Report* should be completed with all the accurate information. Accurate *Sales Item Inventory Report* should assist staff in (1) reconciling sales revenues and (2) tracking items purchased, given-away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be investigated and resolved accordingly.

Management's Response

Concur. During a conference held with the Department Administrator and Department Head, in November when discrepancies were first discovered, Principal implemented strategies for recovery of funds that resulted in a deficit and streamlined the process for uniform orders.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #5138 (for \$2,210.38) did not have adequate supporting documentation for the expense. It was supported by an estimate instead of a paid invoice or receipt. Additionally, the *Purchase Order* for this disbursement was not approved by the principal until one day after the check date.
- Disbursement #5019 (for \$605.69) included \$39.64 in sales tax reimbursement to an employee for a tax-exempt qualified purchase.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual* and related District guidelines. Specifically,

- To ensure that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.
- To ensure purchases are appropriate, and that funding is available, they should be preapproved by the Principal.
- Sales tax is not reimbursable when paid by the employee for tax-exempt purchases.

Management's Response

Concur. During meeting with Treasurer, reminded her of sales tax rule.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that the school did not maintain the *Prenumbered Document Inventory Register (PBSD 0160)* for *School Checks*.

Recommendation

To ensure proper fiscal controls and accountability, and as required by *Chapter 27 of the Internal Accounts Manual*, the Document Custodian should account for each prenumbered document, including *School Checks*, through the use of the *Prenumbered Document Inventory Register (PBSD 0160)* to confirm the periodic inventory of the forms.

Management's Response

Concur. I have clarified the procedures with the New Administrator over Athletics, Sports, & Clubs.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that 39 leasing activities were recorded in the TRIRIGA System during the year. Several *Lease Agreements* were cancelled or had fees waived to adjust for unused rental space. However, the original leases were neither cancelled nor revised in the TRIRIGA System for the cancellations and waivers. As a result, the TRIRIGA System overstated the school's leasing income by \$3,840.05.

- \$2,628.85 in rentals for three *Lease Agreements* (#1019, #1038 and #1039) were not collected from the lessees. According to staff, the arrangements were cancelled after the leases were entered into the TRIRIGA System.
- \$1,052.72 in rentals for four Lease Agreements (#1025, #1035, #1036, and #1037) were refunded to the lessees because of school closure due to the COVID-19 pandemic.
- \$158.50 in rental for Lease #1010 (for \$752) was waived due to Hurricane Dorian.

Recommendation

Leasing information should be accurately recorded in the TRIRIGA System; and the record should be updated with new information such as fee waivers, cancellations and amendments in leasing arrangements.

Management's Response

Due to the Pandemic and the quick transition from brick and mortar to Distance Learning, it was difficult to get in contact with the lessee as the Treasurer worked from home and did not have access to the District's System

**Conniston Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 3630 Parker Avenue
West Palm Beach, FL 33405

Principal:
Fiscal Year 2020: Oscar Otero
During Audit: Oscar Otero

Treasurer:
Fiscal Year 2020: Adriana Valladares
During Audit: Adriana Valladares

Cash and Investments

Checking	\$ 62,804.72
Investments	
	\$ 62,804.72

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 13.71	\$ 7,949.15	\$ 6,622.32	\$ 4,569.39	\$ 4,458.89	\$ 1,451.04
Music	6,971.13	4,624.00	4,367.84	189.64	189.64	7,227.29
Classes	1,558.98	2,488.50	2,927.67	53.65	276.26	897.20
Clubs	6,083.68	5,430.35	6,073.32	1,336.75	1,332.01	5,445.45
Departments	31,645.28	17,413.00	13,193.46	11,408.87	11,514.70	35,758.99
Trusts	3,554.12	4,579.40	5,317.96	11.83	100.00	2,727.39
General	15,616.81	28,180.65	34,801.47	19,569.61	19,268.24	9,297.36
	\$ 65,443.71	\$ 70,665.05	\$ 73,304.04	\$ 37,139.74	\$ 37,139.74	\$ 62,804.72

DOCUMENTATION FOR FUNDRAISERS

Finding

The 8th Grade T-Shirt Sales (Account #7-0100.03) did not have the required *Fundraising Application/Recap Form* and *Sales Item Inventory Report*.

Recommendation

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

- To ensure that fundraising activities are consistent with the School Board Mission, fundraisers should be pre-approved by the Principal and documented in the *Fundraising Application/Recap Form*.
- *Sales Item Inventory Report* should be properly prepared and completed with accurate information for each fundraiser and be approved by the principal. Accurate information will assist staff in reconciling the sales revenue with the estimated revenue.

Management's Response

Concur. Bookkeeper remembers seeing approved fundraiser form but was unable to locate it.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The *Purchase Order* for Disbursement #12443 (for \$2,361.49) was not approved by the Principal until 30 days after the invoice date.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual* and related District guidelines. Specifically, to ensure purchases are appropriate, and that funding is available, they should be preapproved by the Principal.

Management's Response

Concur. The teacher has been addressed about the procedures.

**Crestwood Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 64 Sparrow Drive
Royal Palm Beach, FL 33411

Principal:
Fiscal Year 2020: Stephanie Nance
During Audit: Stephanie Nance

Treasurer:
Fiscal Year 2020: Carrie Richardson
During Audit: Carrie Richardson

Cash and Investments

Checking	\$ 72,122.43
Investments	
	\$ 72,122.43

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 4,461.50	\$ 8,289.87	\$ 6,826.75	\$ 7,641.67	\$ 10,468.77	\$ 3,097.52
Music	5,015.41	17,118.28	9,986.20	2,223.00	3,223.00	11,147.49
Classes	1,173.75	0.00	198.00	0.00	115.38	860.37
Clubs	(172.10)	39,126.65	38,256.55	3,121.58	2,977.08	842.50
Departments	22,959.05	38,911.31	37,151.22	20,824.44	24,101.46	21,442.12
Trusts	13,136.13	66,088.83	56,383.26	704.26	1,975.26	21,570.70
General	11,490.24	16,233.96	22,908.47	16,719.27	8,373.27	13,161.73
	\$ 58,063.98	\$ 185,768.90	\$ 171,710.45	\$ 51,234.22	\$ 51,234.22	\$ 72,122.43

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of documentation for fundraisers revealed that:

- The Physical Education Uniforms Sales (Account #5-1900.01) did not have the required *Fundraising Application/Recap Form*.
- The Crestwood Middle School Uniform Sales (Account #7-0100.45) did not have the required *Fundraiser Application/Recap* and *Sales Item Inventory Report*. Moreover, the fundraiser began on August 6, 2019. However, the two sponsors for this fundraiser did not complete the Annual eLearning Fundraiser Training Course until October 28, 2019 and April 23, 2020; i.e., 83 and 261 days respectively after fundraiser had begun.

Recommendation

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

- To ensure fundraising activities are consistent with the School Board Mission, they should be preapproved by the Principal and documented in the *Fundraising Application/Recap Form*.
- To ensure proper fiscal accountability, a *Sales Item Inventory Report* should be maintained so that staff can reconcile sales revenues and account for items purchased, given away, or remained in inventory. All significant discrepancies between the estimated revenue and actual receipt should be investigated and resolved accordingly.
- To ensure fundraiser sponsors are familiar with and complying with the procedures, they should complete the required Annual eLearning Training Course prior to conducting fundraising activities.

Management's Response

Concur. The Principal and School Treasurer will meet with fundraising sponsors to review and discuss School Board Policy 2.16. The School Principal and School Treasurer will monitor to ensure that all fundraising sponsors complete the required fundraising training and appropriate documentation prior to submitting a fundraiser request. In addition, the Principal and School Treasurer will train sponsors on how to accurately complete the fundraising application recap form and sales item inventory report in order to ensure that all sales revenues have been appropriately reconciled and appropriately documented.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Two disbursements totaling \$4,331.77 (#13777 for \$2,856.77 and #13727 for \$1,475) did not have the required *Purchase Orders*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- Disbursement #13772 (for \$250) was for payment of a chorus accompanist during December 12 through December 19, 2019. However, the engagement of this consultant did not have a *School District Consultant Agreement (PBSD 1420)*.
- The school purchased a total of \$5,738.50 in school uniform shirts from a vendor who was not a bid-awarded vendor, without obtaining three competitive quotes as required by ***School Board Policy 6.14(4.b.iii)***.

Recommendation

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

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- To comply with *Section 8* of the *Consultant Agreement* and ***Florida Statutes §1012.465 (Jessica Lunsford Act)***, consultant background must be cleared prior to performing services and having contact with students at the school. The *School District Consultant Agreement (PBSD 1420)* should be properly executed for all consultants with dated signatures.
- ***School Board Policy 6.14 (4.b.iii)*** states, "In such cases where the School Board or designee has not approved a vendor for the commodities or contractual services needed, the Principal shall make purchases exceeding five thousand dollars (\$5,000), to the extent authority has been delegated above, using a minimum of three (3) competitive quotes, when feasible except for Professional Services, professional memberships, educational services, and copyrighted materials, as set forth in ***State Board of Education Rule 6A-1.012*** or other applicable laws. The purchase shall be based upon lowest price quote or selection criteria developed by the Principal."

Management's Response

Concur. The Principal and School Treasurer will review purchase order guidelines with appropriate staff and monitor to ensure that appropriate procedures are being adhered to ensure that the purchase is properly funded. In addition, the Principal and School Treasurer will review with appropriate staff the School District consultant Agreement to ensure FS §1012.465 is properly executed for all consultants with dated signatures, and to help protect the safety and welfare of students prior to the consultant performing services and having contact with students at the school.

SAFE SCHOOL PROGRAM

Finding

The school operated a Safe School Program during the year. However, although the school had the sign-in sheets on file, the attendance rosters for the Morning Care and Afterschool Programs were incomplete. Due to the incomplete records, we were unable to determine whether all fees collected were properly accounted for.

Recommendation

To protect the safety and welfare of students and ensure proper fiscal accountability, attendance rosters should be prepared daily based on headcount by staff responsible for the students and retained.

Management's Response

Concur. The Principal and School Treasurer will meet with the school's Safe Schools Director to review student registrations, payment protocols and documentation & procedures, as outlined in the District's Middle School Afterschool Program handbook. The Principal will work with the Safe School's Director to ensure that an appropriate documentation system is implemented to ensure that registration fees and payment forms are adequately documented and supported by receipts and payment records.

PRENUMBERED DOCUMENTS

Finding

The school did not maintain the *Prenumbered Document Inventory Register* (PBSD 0160) for *Prenumbered Tickets* and *Custom Designed Prenumbered Tickets*.

Recommendation

To ensure proper fiscal controls and accountability, and as required *by Chapter 27 of the Internal Accounts Manual*, the custodian should account for each prenumbered document through the use of the *Prenumbered Document Inventory Register* (PBSD 0160) to confirm the periodic inventory of the forms.

Management's Response

Concur. The Principal and School Treasurer will meet with appropriate sponsors to review the procedures for the use of Prenumbered Tickets and Custom Designed Prenumbered Tickets. The Principal and School treasurer will monitor to ensure that PBSD 0160 Prenumbered Document Inventory Register is utilized to confirm the periodic inventory of the forms.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for leasing of school facilities found that \$2,040 in security fees from an *Interlocal Agreement* had not been collected from Leases #1005 and #1023, as of September 30, 2020.

Recommendation

Leasing of school facilities should be administered in accordance with ***School Board Policy 7.18*** and related District guidelines. Specifically, as required by ***School Board Policy 7.18***, “fees are to be paid by check or credit card at least forty-eight (48) hours prior to use of a facility.”

Management’s Response

Concur. The Principal and School Treasurer will review all leasing documentation prior to the leasing of school facilities to ensure that all required fees have been appropriately documented and collected.

Don Estridge High Tech Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 1798 N.W. Spanish River Boulevard
 Boca Raton, FL 33431

Principal:
 Fiscal Year 2020: Rachel Capitano
 During Audit: Rachel Capitano

Treasurer:
 Fiscal Year 2020: Laura Palo
 During Audit: Laura Sperduti

Cash and Investments

Checking	\$ 102,270.51
Investments	
	\$ 102,270.51

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 9,881.20	\$ 18,938.34	\$ 21,344.28	\$ 5,013.54	\$ 4,595.54	\$ 7,893.26
Music	7,515.55	34,007.87	31,469.56	8,619.83	13,351.67	5,322.02
Classes	0.00	0.00	0.00	0.00	0.00	0.00
Clubs	9,118.36	15,512.71	9,886.30	6,163.40	6,184.75	14,723.42
Departments	47,377.90	49,031.82	43,496.47	19,265.07	15,264.11	56,914.21
Trusts	24,158.83	97,132.68	106,135.64	3,816.56	4,688.54	14,283.89
General	2,753.84	23,788.40	24,614.74	9,611.09	8,404.88	3,133.71
	\$ 100,805.68	\$ 238,411.82	\$ 236,946.99	\$ 52,489.49	\$ 52,489.49	\$ 102,270.51

DOCUMENTATION FOR FUNDRAISERS

Finding

The *Sales Item Inventory Report* for the School Store Fundraiser (Account #5-2700.01) was not reviewed and approved by the Principal. Moreover, the Report was not completed with any of the purchase and sales information. Missing information included quantities purchased, sold, given away/missing, and remaining in inventory; item sales price; and total item sales. Additionally, the sponsor of this fundraiser did not complete the required Annual eLearning Fundraiser Training Course for Fiscal Year 2020.

Recommendation

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

- To ensure proper fiscal accountability, the *Sales Item Inventory Report* should be accurately completed with all needed information and approved by the Principal. Accurate *Sales Item Inventory Report* should assist staff in (1) reconciling sales revenues and (2) tracking of items purchased, given away, or remaining in inventory.
- To ensure fundraiser sponsors are familiar with and complying with the current fundraising procedures, they should complete the required Annual eLearning Training Course prior to conducting fundraising activities.

Management's Response

Concur. (1) There was no inventory remaining from the sponsor and all of the receipts are accounted for. The new bookkeeper understands that this information needs to be transferred to the Sales Item Inventory Report. (2) Also, moving forward, the eLearning certificate will be attached to the sponsor's fundraising paperwork.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The *Purchase Order* for Disbursement #10262 (for \$1,903.21) was not approved by the Principal until seven working days after the invoice date.

Recommendation

Pursuant to the District's *Purchasing Manual* and *Internal Accounts Manual*, all Internal Funds purchases require (1) the Principal's approval prior to the purchase; and (2) a *Purchase Order* should be issued for purchases in excess of \$1,000.

Management's Response

Concur. Moving forward, all POs will be approved by the principal prior to the invoice being paid by the school.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that

- The TRIRIGA System indicated that the school had 20 leasing arrangements during Fiscal Year 2020. However, the school did not maintain any of the executed *Lease Agreements* signed by the lessees and witnesses.
- Leasing charges for Lease #1013 were not collected 48 hours prior to the use of the facility. Payment was collected on the first day of use.

Recommendation

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

- To ensure *Lease Agreements* are legally enforceable, they should be properly executed with all the required signatures, prior to the use of facilities by lessees. Moreover, in addition to recording leasing activities in the TRIRIGA System, ***School Board Policy 7.18 (6)(d)*** states “*The facility/school must retain, per District Retention Schedule, a fully executed lease agreement with all additional required documentation in its files accessible for inspection.*”
- ***School Board Policy 7.18***, requires that leasing charges “*are to be paid by check or credit card (no cash) at least forty-eight (48) hours prior to the use of a facility.*”

Management's Response

Concur. The binder was in the assistant principal's office and misplaced. Moving forward, these records will be kept in a locked cabinet. The check was brought here 48 hours in advance, but made out to the wrong amount. Moving forward, we will encourage the vendor to pay on time. This is a regular vendor.

SAFE SCHOOLS PROGRAM

Finding

The review of the Safe School's records found that fees were not transmitted to the Central Office in a timely manner, with delays ranging between 13 and 98 business days.

Recommendation

Safe School Program should be administered in accordance with *Middle School Afterschool Directors' Handbook* and other District's guidelines. Specifically, fees collected during the month must be transmitted to the Central Office by the fifth business day of the following month.

Management's Response

Concur. This expense will be paid monthly to the district.

Additional Comments

I apologize for the findings. Corrective action will be taken on each finding.

**Eagles Landing Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 19500 Coral Ridge Drive
Boca Raton, FL 33498

Principal:
Fiscal Year 2020: Joseph Peccia
During Audit: Joseph Peccia

Treasurer:
Fiscal Year 2020: Jennifer Siedenstucker
During Audit: Jennifer Siedenstucker

Cash and Investments

Checking	\$ 119,172.89
Investments	
	\$ 119,172.89

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 5,540.91	\$ 9,692.55	\$ 12,204.48	\$ 4,511.94	\$ 4,519.11	\$ 3,021.81
Music	15,268.03	26,439.50	18,067.15	11,395.68	11,505.22	23,530.84
Classes	0.00	25,302.00	27,127.00	4,986.00	3,161.00	0.00
Clubs	2,764.34	20,641.74	23,768.66	12,586.67	6,651.11	5,572.98
Departments	43,574.39	79,760.61	66,134.63	21,558.64	37,928.11	40,830.90
Trusts	16,164.85	40,627.56	39,912.10	2,370.26	2,152.93	17,097.64
General	20,836.03	11,562.43	11,788.03	17,352.28	8,843.99	29,118.72
	\$ 104,148.55	\$ 214,026.39	\$ 199,002.05	\$ 74,761.47	\$ 74,761.47	\$ 119,172.89

Eagles Landing Middle School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**Emerald Cove Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 9950 Stribling Way
Wellington, FL 33414

Principal:
Fiscal Year 2020: Eugina Feaman
During Audit: Eugina Feaman

Treasurer:
Fiscal Year 2020: Virginia Garceau
During Audit: Virginia Garceau

Cash and Investments

Checking	\$ 107,056.34
Investments	
	\$ 107,056.34

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 2,606.45	\$ 12,649.00	\$ 9,895.57	\$ 5,381.08	\$ 5,381.08	\$ 5,359.88
Music	5,709.13	20,500.00	18,415.09	3,309.54	3,309.54	7,794.04
Classes	2,374.49	77,565.00	76,605.24	4,495.09	4,135.09	3,694.25
Clubs	6,910.63	18,086.04	17,647.44	1,920.90	1,920.90	7,349.23
Departments	32,666.36	47,147.39	42,791.22	13,480.93	13,281.16	37,222.30
Trusts	34,020.64	105,928.87	116,483.81	0.00	0.00	23,465.70
General	11,507.37	48,074.08	36,850.74	16,701.62	17,261.39	22,170.94
	\$ 95,795.07	\$ 329,950.38	\$ 318,689.11	\$ 45,289.16	\$ 45,289.16	\$ 107,056.34

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that.

- Activities for the Coupon Book Sales (Account# 5-0100.01) began on August 21, 2019. However, the sponsor for this fundraiser did not complete the required Annual eLearning Fundraiser Training Course until February 6, 2020, six months after the fundraiser began.
- The Student Agenda Sales (Account #7-0100.01) did not have the required *Sales Item Inventory Report*.

Recommendation

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

- To ensure fundraiser sponsors are familiar with and complying with the current fundraising procedures, they should complete the required Annual eLearning Training Course prior to conducting fundraising activities.
- The *Sales Item Inventory Report* should be reviewed and approved by the Principal to account for any items that were given-away free-of-charge, or missing. Accurate information on the *Sales Item Inventory Report* will assist staff in reconciling the sales revenue with the estimated revenue.

Management's Response

Concur. Met with Coupon Book Sponsor and addressed concern. Sponsor confused fiscal and actual school year. Concern corrected for FY21 year fundraiser. Student agenda sales sponsor retired and new sponsor took over fundraiser,. Reviewed fundraiser requirements.

DOCUMENTATION FOR DISBURSEMENTS

Finding

Disbursement #14105 (for \$14,345) did not have the required *Purchase Order*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.

Recommendation

All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.

Emerald Cove Middle School
Management Letter
Year Ended June 30, 2020

Management's Response

Concur. Met with bookkeeper and sponsor regarding ensuring PO is signed prior to purchase.

H.L. Watkins Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 9480 MacArthur Boulevard
Palm Beach Gardens, FL 33403

Principal:
Fiscal Year 2020: Awilda Tomas-Andres
During Audit: Awilda Tomas-Andres

Treasurer:
Fiscal Year 2020: Luz-Mery Ocampo
During Audit: Luz-Mery Ocampo

Cash and Investments

Checking	\$ 32,532.98
Investments	
	\$ 32,532.98

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 1,369.72	\$ 3,903.27	\$ 3,837.76	\$ 4,564.27	\$ 4,564.27	\$ 1,435.23
Music	580.24	1,428.00	953.79	1,024.90	1,024.90	1,054.45
Classes	5,553.20	1,716.00	2,711.96	551.68	5,012.24	96.68
Clubs	1,673.01	405.00	18.47	0.00	485.12	1,574.42
Departments	12,455.53	19,826.75	22,938.27	6,958.73	5,623.36	10,679.38
Trusts	10,536.75	5,402.00	6,514.56	3,662.30	5,075.17	8,011.32
General	7,907.65	4,036.65	7,285.98	11,441.37	6,418.19	9,681.50
	\$ 40,076.10	\$ 36,717.67	\$ 44,260.79	\$ 28,203.25	\$ 28,203.25	\$ 32,532.98

H.L. Watkins Middle School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**Independence Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 4001 Greenway Drive
Jupiter, FL 33458

Principal:
Fiscal Year 2020: Eric Lundman
During Audit: Eric Lundman

Treasurer:
Fiscal Year 2020: Doralien Ciaramella
During Audit: Doralien Ciaramella

Cash and Investments

Checking	\$ 276,427.89
Investments	
	\$ 276,427.89

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 11,640.90	\$ 8,117.87	\$ 9,621.94	\$ 2,766.93	\$ 2,766.93	\$ 10,136.83
Music	32,166.05	210,216.12	155,062.25	117,331.03	116,305.17	88,345.78
Classes	8,974.55	16,602.50	16,373.83	1,492.96	1,510.75	9,185.43
Clubs	7,317.55	1,609.00	3,295.66	1,446.65	1,814.51	5,263.03
Departments	67,560.04	141,635.93	125,686.55	56,673.44	59,168.75	81,014.11
Trusts	60,515.89	66,083.81	74,092.02	110.34	436.66	52,181.36
General	19,108.35	29,083.18	20,071.60	29,888.36	27,706.94	30,301.35
	\$ 207,283.33	\$ 473,348.41	\$ 404,203.85	\$ 209,709.71	\$ 209,709.71	\$ 276,427.89

Independence Middle School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**Jeaga Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 3777 North Jog Road
West Palm Beach, FL 33411

Principal:
Fiscal Year 2020: Anthony Allen
During Audit: Anthony Allen

Treasurer:
Fiscal Year 2020: Shelita Andrews
During Audit: Shelita Andrews

Cash and Investments

Checking	\$ 62,647.25
Investments	
	\$ 62,647.25

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 717.71	\$ 10,650.42	\$ 11,896.69	\$ 4,958.29	\$ 3,623.29	\$ 806.44
Music	3,207.17	12,767.10	12,752.69	2,897.25	2,897.25	3,221.58
Classes	3,907.76	17,983.27	17,367.22	3,562.75	3,877.75	4,208.81
Clubs	521.43	12,814.35	11,017.77	2,332.81	2,832.81	1,818.01
Departments	6,699.33	13,525.01	11,141.20	1,656.08	1,656.08	9,083.14
Trusts	36,016.81	85,344.19	76,579.85	14,425.12	15,687.00	43,519.27
General	276.36	6,596.60	7,624.84	2,506.75	1,764.87	(10.00)
	\$ 51,346.57	\$ 159,680.94	\$ 148,380.26	\$ 32,339.05	\$ 32,339.05	\$ 62,647.25

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample *Monies Collected Reports* (MCRs) found that monies collected were not always deposited into the drop-safe in a timely manner. For example, \$225 in cash collected through MCR # 786-9 was retained by the sponsor for seven to 14 working days before putting the money into the drop-safe for deposit.

Recommendation

DOE Rules and *District Bulletin #P-14051-S/CFO* require that monies collected be put into the drop-safe daily and be deposited into the bank within five working days after the collections. Delay in turning in the monies for deposit could subject the monies to unwarranted exposure and result in financial irregularities.

Management's Response

Concur. I will address the procedure with staff and the bookkeeper.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The sponsor for the Fall Festival Fundraiser (Account #7-0100.03) did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2020.
- The P.E. Uniform Sales (Account #5-1900.01) did not have the required *Fundraising Application/Recap Form* and *Sales Item Inventory Report*.
- The *Sales Item Inventory Report* (SIIR) for the P.T.O. Polo Shirt Sales (Account #6-3300.02) was not completed with accurate information. Based on purchasing records, the school purchased 1,171 shirts for this fundraiser through two orders (1,075 and 96 shirts, respectively). However, the SIIR indicated that 2,246 shirts were purchased. The school paid the invoice for 1,075 shirts in two installments; apparently the quantities for this purchase was counted twice. In addition, the SIIR indicated that 1,192 shirts were in inventory; however our October 23, 2020, inventory found only 942 shirts.
- Tickets were sold for the Fall Festival (Account #7-0100.03) and the 6th Grade Glow Dance (Account #3-3600.01) events. The Fall Festival had \$5,706 in ticket and food revenue, and the 6th Grade Glow Dance ticket sales had a total sales revenue of \$1,266.10. However, *Ticket Sellers Reports* were not maintained for these ticket selling events as required by the *Internal Accounts Manual*. Moreover, the recap (actual sales) section of the *Fundraiser Application/Recap Form* for the Fall Festival was not completed.

Recommendation

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

- To ensure fundraiser sponsors are familiar with and complying with the current fundraising procedures, they should complete the required Annual eLearning Training Course prior to conducting fundraising activities.
- To ensure that fundraising activities are consistent with the School Board Mission, fundraisers should be pre-approved by the Principal and documented in the *Fundraising Application/Recap Form*.
- *Sales Item Inventory Report* should be accurately completed with all the needed information. Accurate Sales Item Inventory Report should assist staff in (1) reconciling sales revenues and (2) tracking of items purchased, given away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be reviewed and resolved accordingly.
- *Internal Accounts Manual, Chapter 26*, requires that “Prenumbered tickets must be used to account for admissions to campus events if the anticipated revenues at the event are expected to exceed \$500 at the elementary level or \$1,000 at the secondary level.” Moreover, *Ticket Sellers Report* should be prepared in order for staff to reconcile revenues with the number of tickets sold.

Management’s Response

Concur. I will address the fundraiser with the sponsor. I will address the inventory of supplies with the responsible party to rectify the findings.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #7392 (for \$3,035.08) did not have the required *Purchase Order*. A preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- Disbursement #7395 (for \$1,000) was payment of a deposit to a photographer for taking school pictures for the yearbook. However, the engagement of the consultant photographer did not have the required *School District Consultant Agreement*.

Recommendation

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

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- To comply with *Section 8* of the *Consultant Agreement* and ***Florida Statutes §1012.465 (Jessica Lunsford Act)***, consultant background must be cleared prior to performing services and having contact with students at the school. The *School District Consultant Agreement (PBSD 1420)* should be properly executed for all consultants with dated signatures.

Management's Response

Concur. I will address this finding with the bookkeeper.

LEASING OF SCHOL FACILITIES

Finding

The review of records for school facility leasing found that:

- *Lease Agreement #1011* was not signed by the lessee or the witness until four days after the leasehold period began.
- *Lease Agreement #1016* had different dates for the lessee signature and witness signature. This indicates the witness was not present when the lease was signed; thereby, providing no effective witness signature.

Recommendation

Leasing of school facilities should be administered in accordance with ***School Board Policy 7.18*** and related District guidelines. Specifically, to ensure *Lease Agreements* are legally enforceable, they should be executed with all the required signatures prior to the use of facilities by lessees and properly witnessed.

Management's Response

Concur. This finding will be addressed with the assistant principal responsible for leasing as well as the bookkeeper.

John F. Kennedy Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 1901 Avenue "S"
Riviera Beach, FL 33404

Principal:
Fiscal Year 2020: Ricky Clark
During Audit: Ricky Clark

Treasurer:
Fiscal Year 2020: Linda Mathis
During Audit: Linda Mathis

Cash and Investments

Checking	\$ 15,524.54
Investments	
	\$ 15,524.54

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 1,453.83	\$ 3,255.90	\$ 3,472.22	\$ 812.38	\$ 812.38	\$ 1,237.51
Music	5.34	7,516.38	7,021.72	3,932.50	3,932.50	500.00
Classes	2,240.07	5,544.50	4,687.53	3,480.26	3,710.11	2,867.19
Clubs	1,787.83	3,328.03	5,160.13	2,768.84	1,638.95	1,085.62
Departments	2,218.10	9,337.65	5,152.61	6,326.75	6,326.75	6,403.14
Trusts	2,551.68	4,824.95	5,808.68	229.85	0.00	1,797.80
General	1,023.44	4,479.00	2,739.27	1,047.00	2,176.89	1,633.28
	\$ 11,280.29	\$ 38,286.41	\$ 34,042.16	\$ 18,597.58	\$ 18,597.58	\$ 15,524.54

John F. Kennedy Middle School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**Jupiter Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 15245 North Military Trail
Jupiter, FL 33458

Principal:
Fiscal Year 2020: Lisa Hastey
During Audit: Lisa Hastey

Treasurer:
Fiscal Year 2020: Monserat DaSilva
During Audit: Monserat DaSilva

Cash and Investments

Checking	\$ 228,871.94
Investments	
	\$ 228,871.94

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 16,404.36	\$ 13,650.32	\$ 16,499.77	\$ 2,558.40	\$ 1,416.31	\$ 14,697.00
Music	46,323.73	189,630.00	165,189.83	58,343.12	59,328.33	69,778.69
Classes	9,362.51	5,655.00	5,860.34	3,086.26	3,934.25	8,309.18
Clubs	23,739.32	20,859.54	18,120.35	9,593.00	10,910.24	25,161.27
Departments	70,006.03	52,562.20	37,011.04	18,600.35	19,109.20	85,048.34
Trusts	35,584.85	61,091.84	72,063.52	2,928.52	4,293.79	23,247.90
General	9,918.24	1,861.77	13,032.92	4,529.47	647.00	2,629.56
	\$ 211,339.04	\$ 345,310.67	\$ 327,777.77	\$ 99,639.12	\$ 99,639.12	\$ 228,871.94

DOCUMENTATION FOR DISBURSEMENTS

Finding

Disbursement #15274 (for \$2,951.58) did not have the required *Purchase Order*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.

Recommendation

All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.

Management's Response

Concur. The Purchase Order was issued prior to the current Treasurer's start date; the check was issued after the current Treasurer's start date. I've review the procedures with the Treasurer.

**Lake Shore Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 425 West Canal Street North
Belle Glade, FL 33430

Principal:
Fiscal Year 2020: Carl Gibbons
During Audit: Carl Gibbons

Treasurer:
Fiscal Year 2020: Mary Rolle
During Audit: Mary Rolle

Cash and Investments

Checking	\$ 21,567.40
Investments	
	\$ 21,567.40

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 4,911.99	\$ 2,990.00	\$ 2,633.57	\$ 2,325.11	\$ 2,325.11	\$ 5,268.42
Music	56.30	11,891.52	12,401.16	4,354.02	3,899.71	0.97
Classes	5,209.90	7,445.00	7,840.66	20.00	20.00	4,814.24
Clubs	1,857.13	2,181.00	2,551.82	170.03	170.03	1,486.31
Departments	2,474.89	1,890.00	761.31	1,736.59	1,736.59	3,603.58
Trusts	8,543.33	5,456.66	7,713.59	0.00	454.31	5,832.09
General	1,316.19	0.00	754.40	0.00	0.00	561.79
	\$ 24,369.73	\$ 31,854.18	\$ 34,656.51	\$ 8,605.75	\$ 8,605.75	\$ 21,567.40

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The activities for the Band T-Shirt Sales (Account #2-1000.10) and the Band Chocolate Sales (Account #2-1000.03) began on December 4, 2019, and February 12, 2020, respectively. However, the Principal did not approve the *Fundraiser Application/Recap Forms* until five and 19 days after the items for resale were purchased. Moreover, the Principal did not review and approve the *Sales Item Inventory Reports* for these fundraisers.
- The Band Chocolate Sales (Account #2-1000.03) had a total sales revenue of \$2,489.98, which was deposited into the Internal Funds during the period February 7 through March 11, 2020. However, based on the school’s purchasing records and the *Sales Item Inventory Report* for School Year 2020, this fundraiser should have generated a total estimated revenue of \$4,380. As a result, \$1,890.02 (or 43%) in estimated revenue was unaccounted for.

Item	Quantity					Selling Price	Revenues
	Beginning Inventory ⁽¹⁾	Purchases ⁽²⁾	Items Given Away ⁽¹⁾	Inventory On Hand ⁽¹⁾	Units Sold		
Candy Box	0	73	0	0	73	\$60	\$4,380.00

Total Estimated Revenues \$4,380.00
 Total \$ Deposited into Internal Funds \$2,489.98
***Estimated Revenues Unaccounted For* \$1,890.02**

(1) Based on *FY20 Sales Item Inventory Report*.

(2) Based on purchasing records during July 1, 2019, through June 30, 2020.

- Although a *Sales Item Inventory Report* for the Band T-Shirt Sales (Account #2-1000.10) was prepared by the sponsor with beginning inventory amounts, other fundraiser information was not recorded on the form. Missing information included (1) the ending inventories, (2) the quantities of items purchased, sold, and given-away, and (3) the selling prices and sales revenues.

Recommendation

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

- To ensure that fundraising activities are consistent with the School Board Mission, fundraisers should be pre-approved by the Principal and documented in the *Fundraising Application/Recap Form*.
- *Sales Item Inventory Report* should be prepared and completed with accurate information for each fundraiser. Accurate information will assist staff in reconciling the actual sales revenue with the estimated revenue. Moreover, the *Sales Item Inventory Report* should be approved by the Principal to

confirm the legitimacy for items, if any, that were given-away or missing. Significant discrepancy between the estimated revenue and actual collection should be reviewed and resolved accordingly.

Management’s Response

Concur.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #106204 (for \$1,065.78) did not have the required *Purchase Order*. A Principal’s preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- Disbursement #106096 (for \$823.90) and a May 1, 2020, P-card transaction for \$789.80 were for payments of band instrument repairs. None of the related invoices were processed in a timely manner, with delays ranging from three to 10 months.

Check #	Payment Date	Dates of Invoices	# of Invoices	Total Amount
106096	Dec 18, 2019	Feb 12 – Mar 6, 2019	3	\$203.90
106096	Dec 18, 2019	Aug 6 – Sep 17, 2019	3	\$620.00
P-Card	May 1, 2020	Oct 31 – Dec 19, 2019	17	\$789.80
			Total	\$1,613.70

Recommendation

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

- All purchases in excess of \$1,000 require a Purchase Order preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- To avoid incurring unnecessary finance charges and in compliance with *Florida Statutes §218.503 (Prompt Payment Act)*, the school should promptly process payments for all invoices including those for District services.

Management’s Response

Concur.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The activities for the Band T-Shirt Sales (Account #2-1000.10) and the Band Chocolate Sales (Account #2-1000.03) began on December 4, 2019, and February 12, 2020, respectively. However, the Principal did not approve the *Fundraiser Application/Recap Forms* until five and 19 days after the items for resale were purchased. Moreover, the Principal did not review and approve the *Sales Item Inventory Reports* for these fundraisers.
- The Band Chocolate Sales (Account #2-1000.03) had a total sales revenue of \$2,489.98, which was deposited into the Internal Funds during the period February 7 through March 11, 2020. However, based on the school’s purchasing records and the *Sales Item Inventory Report* for School Year 2020, this fundraiser should have generated a total estimated revenue of \$4,380. As a result, \$1,890.02 (or 43%) in estimated revenue was unaccounted for.

Item	Quantity					Selling Price	Revenues
	Beginning Inventory (1)	Purchases (2)	Items Given Away (1)	Inventory On Hand (1)	Units Sold		
Candy Box	0	73	0	0	73	\$60	\$4,380.00

Total Estimated Revenues \$4,380.00
 Total \$ Deposited into Internal Funds \$2,489.98
***Estimated Revenues Unaccounted For* \$1,890.02**

(1) Based on *FY20 Sales Item Inventory Report*.

(2) Based on purchasing records during July 1, 2019, through June 30, 2020.

- Although a *Sales Item Inventory Report* for the Band T-Shirt Sales (Account #2-1000.10) was prepared by the sponsor with beginning inventory amounts, other fundraiser information was not recorded on the form. Missing information included (1) the ending inventories, (2) the quantities of items purchased, sold, and given-away, and (3) the selling prices and sales revenues.

Recommendation

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

- To ensure that fundraising activities are consistent with the School Board Mission, fundraisers should be pre-approved by the Principal and documented in the *Fundraising Application/Recap Form*.
- *Sales Item Inventory Report* should be prepared and completed with accurate information for each fundraiser. Accurate information will assist staff in reconciling the actual sales revenue with the estimated revenue. Moreover, the *Sales Item Inventory Report* should be approved by the Principal to

confirm the legitimacy for items, if any, that were given-away or missing. Significant discrepancy between the estimated revenue and actual collection should be reviewed and resolved accordingly.

Management’s Response

Concur.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #106204 (for \$1,065.78) did not have the required *Purchase Order*. A Principal’s preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- Disbursement #106096 (for \$823.90) and a May 1, 2020, P-card transaction for \$789.80 were for payments of band instrument repairs. None of the related invoices were processed in a timely manner, with delays ranging from three to 10 months.

Check #	Payment Date	Dates of Invoices	# of Invoices	Total Amount
106096	Dec 18, 2019	Feb 12 – Mar 6, 2019	3	\$203.90
106096	Dec 18, 2019	Aug 6 – Sep 17, 2019	3	\$620.00
P-Card	May 1, 2020	Oct 31 – Dec 19, 2019	17	\$789.80
			Total	\$1,613.70

Recommendation

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

- All purchases in excess of \$1,000 require a Purchase Order preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- To avoid incurring unnecessary finance charges and in compliance with *Florida Statutes §218.503 (Prompt Payment Act)*, the school should promptly process payments for all invoices including those for District services.

Management’s Response

Concur.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facilities leasing found that *Lease Agreements* #1003 and #1004 did not have proof of liability insurance coverage.

Recommendation

To protect the School District from unwarranted liability and as required by ***School Board Policy 7.18***, the lessee must “*provide a copy of liability insurance policy in the amount of \$1,000,000, naming the School Board of Palm Beach County as an additional insured, with the Lease Agreement or purchase liability insurance from the School District.*” This will ensure the School Board is well protected.

Management’s Response

Concur.

**Lake Worth Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 1300 Barnett Drive
Lake Worth, FL 33461

Principal:
Fiscal Year 2020: Mike Williams
During Audit: Mike Williams

Treasurer:
Fiscal Year 2020: Kerri McDonald
During Audit: Kerri McDonald

Cash and Investments

Checking	\$ 29,807.21
Investments	
	\$ 29,807.21

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 8,822.61	\$ 8,781.04	\$ 10,618.96	\$ 3,489.93	\$ 3,489.93	\$ 6,984.69
Music	713.86	12,730.30	12,321.27	4,070.39	3,919.99	1,273.29
Classes	0.00	300.00	73.75	300.00	300.00	226.25
Clubs	3,595.39	1,856.00	3,572.50	495.01	396.00	1,977.90
Departments	16,194.65	19,569.85	22,811.50	7,154.07	7,324.08	12,782.99
Trusts	5,396.60	4,312.36	6,017.11	0.00	0.00	3,691.85
General	4,929.99	15,118.90	17,099.25	2,124.00	2,203.40	2,870.24
	\$ 39,653.10	\$ 62,668.45	\$ 72,514.34	\$ 17,633.40	\$ 17,633.40	\$ 29,807.21

DOCUMENTATION FOR FUNDRAISERS

Finding

The G.A. Backpack Sale (Account #7-0100.01) had a total sales revenue of \$2,703 deposited into the Internal Funds during the period July 1, 2019, through September 1, 2020. However, based on the school’s purchasing records, the *Sales Item Inventory Report* for School Year 2020, and our examination of physical inventory during the audit, this fundraiser should have generated a total estimated revenue of \$3,040. Consequently, \$337 (or 11%) in estimated revenue was unaccounted for.

Item	Quantity					Selling Price	Revenues
	Beginning Inventory (1)	Purchases (2)	Items Given Away (1)	Inventory On Hand (3)	Units Sold		
Clear	24	0	0	0	24	\$16	\$384
Mesh	43	172	40	9	166	\$16	2,656
Clear w/wheels	3	0	0	3	0	\$40	0
Total Estimated Revenues							\$3,040
Total Sales Revenues Collected							\$2,703
<i>Estimated Revenues Unaccounted For</i>							<u>\$337</u>

(1) Based on *FY20 Sales Item Inventory Report*.

(2) Based on purchasing records during July 1, 2019, through September 1, 2020.

(3) Based on our examination of physical inventory on September 1, 20

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and the related District guidelines. Specifically, significant discrepancy between the estimated revenue and actual collection should be investigated and resolved accordingly.

Management’s Response

Concur. Conference with staff responsible for selling items. Retake training on Fundraisers in eLM.

DOCUMENTATION OF DISBURSEMENTS

Finding

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

- Disbursement #8825 (for \$148) was issued December 9, 2019, to a sponsor to refund students for a dance that was cancelled. The supporting documentation was inadequate in that it listed student’s names, but did not indicate the amounts received or include the students’ signatures.

- One P-Card purchase for \$7,425 (occurred February 11, 2020) exceeded the \$1,000 per vendor daily limit without obtaining prior approval from the Purchasing Department.

Recommendation

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

- Refunds of event fees to students should be supported by the original payment records. Without adequate documentation, there is no assurance that the disbursements were appropriate.
- P-Card purchases in excess of \$1,000 require prior approval Purchasing.

Management's Response

Concur. Conference with sponsor and P-card holder. Will take eLM training on sponsoring and use of P-card again.

**Lantana Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 1225 West Drew Street
Lantana, FL 33462

Principal:
Fiscal Year 2020: Edward Burke
During Audit: Edward Burke

Treasurer:
Fiscal Year 2020: Leona Burgess-Dotson
During Audit: Leona Burgess-Dotson

Community School Director:
Fiscal Year 2020: Cherie Andrewson
During Audit: Cherie Andrewson

Cash and Investments

Checking	\$ 46,570.10
Investments	
	\$ 46,570.10

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 1,971.49	\$ 6,612.85	\$ 6,520.04	\$ 4,301.62	\$ 4,301.62	\$ 2,064.30
Music	0.68	1,904.70	1,882.70	0.00	0.00	22.68
Classes	1,146.14	13,657.47	10,889.84	3,532.05	3,532.05	3,913.77
Clubs	948.53	1,465.00	1,150.75	0.00	0.00	1,262.78
Departments	15,266.95	8,798.67	7,953.77	4,481.30	4,481.30	16,111.85
Trusts	13,624.59	43,695.21	38,256.28	3,838.63	3,901.84	19,000.31
General	7,260.01	17,637.67	20,766.48	20,864.72	20,801.51	4,194.41
	\$ 40,218.39	\$ 93,771.57	\$ 87,419.86	\$ 37,018.32	\$ 37,018.32	\$ 46,570.10

Lantana Middle School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**L.C. Swain Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 5332 Lake Worth Road
Greenacres, FL 33463

Principal:
Fiscal Year 2020: James Thomas
During Audit: James Thomas

Treasurer:
Fiscal Year 2020: Regina Little
During Audit: Regina Little

Cash and Investments

Checking	\$ 90,331.09
Investments	
	\$ 90,331.09

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 5,298.35	\$ 16,162.50	\$ 11,959.03	\$ 6,565.97	\$ 6,565.97	\$ 9,501.82
Music	4,432.74	17,827.55	13,070.12	8,519.36	9,171.15	8,538.38
Classes	2,512.85	38,255.00	39,386.65	1,646.60	2,352.40	675.40
Clubs	8,414.35	9,950.40	13,517.12	11,933.97	10,446.06	6,335.54
Departments	37,827.75	43,262.32	38,085.10	46,795.01	48,072.86	41,727.12
Trusts	5,206.44	31,725.37	33,412.17	407.04	456.97	3,469.71
General	10,526.02	53,477.93	45,118.29	35,562.14	34,364.68	20,083.12
	\$ 74,218.50	\$ 210,661.07	\$ 194,548.48	\$ 111,430.09	\$ 111,430.09	\$ 90,331.09

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser records found that:

- The sponsors of the following two fundraisers did not complete the required Annual eLearning Fundraiser Training Course prior to initiating the fundraiser activities:

Fundraiser Activity	Account Number	Activity Began	Training Completed
IT Uniforms Fundraiser	#5-9974.02	7/15/2019	10/13/2019
Zippered Jacket Sales	#7-0100.03	7/9/2019	Did not complete

- The *Sales Item Inventory Report* for the Zippered Jacket Sales (Account # 7-0100.03) was neither signed by the sponsor nor reviewed and approved by the Principal.

Recommendation

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

- To ensure fundraiser sponsors have the knowledge of and will be complying with the updated fundraising procedures, they should complete the required Annual eLearning Fundraiser Training Course annually prior to conducting fundraising activity.
- The *Sales Item Inventory Report* should be reviewed and approved by the Principal to account for any items that were given-away free-of-charge, or missing.

Management's Response

Concur. Treasurer and I will not process any fundraisers unless sponsor requesting approval has completed the training.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- The *Check Requisitions* for two Disbursements (#13036 for \$17,766 and #12939 for \$1,716.10) were not approved by the Principal, although the corresponding checks were signed the principal and the school treasurer. Moreover, Disbursement #12939 (for \$1,716.10) exceeded the \$1,000 threshold for *Purchase Order*, but did not have the Principal's approved *Purchase Order*.

- Supporting documentation was not always defaced (stamped “PAID”) to prevent duplicate payments. For example, the supporting documents for two sample disbursements (#s 13036 and #13074, totaling \$20,385.36) were not defaced after payments.

Recommendation

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

- All disbursements should be adequately documented with *Check Requisitions* approved by the principal.
- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- To avoid duplicate payments, supporting documentation should be defaced (stamped “PAID”) after payment.

Management’s Response

Concur. These procedures will be adhered to, and treasurer and I have covered the last bullet.

PRENUMBERED DOCUMENTS

Finding

The review of controls in prenumbered documents found that:

- Inventory of *School Checks* was performed monthly from July through October, 2019. However, after October, inventory was not performed monthly as required.
- The *Prenumbered Document Inventory Register (PBSD 0160)* for the *Prenumbered Tickets* were not completed with all the required information. Missing information included the ending inventory, number of documents and tickets used during the year. Also, the form was not verified and initialed by the document custodian.

Recommendation

To ensure proper fiscal accountabilities and as required by *Chapter 27 of the Internal Accounts Manual*, prenumbered documents should be periodically inventoried in accordance with the Inventory Schedule, and the inventory checks should be documented on the *Prenumbered Document Inventory Register (PBSD 0160)* accordingly.

Management's Response

Concur.

LEASING OF SCHOOL FACILITIES

Finding

The leasehold period for Lease #1005 began on January 7, 2020. Although the related *Lease Agreement* was approved by the Principal, the lessee did not sign the *Agreement* until six days after the leasehold period began. Also, the date of the witness' signature was two days after the date of the lessee's signature, indicating that the witness was not present when the lessee signed the lease making the witness ineffective. Furthermore, \$2,975 in leasing charges were not collected until January 27, 2020, 20 days after the lessee had begun using the school facilities.

Recommendation

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

- All *Lease Agreements* should be executed with all the required signatures prior to the use of facilities by lessees.
- As required by ***School Board Policy 7.18***, "fees are to be paid by check or credit card at least forty-eight (48) hours prior to use of a facility."

Management's Response

Concur. Protocols will be adhered to.

**Loggers' Run Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 11584 West Palmetto Park Road
Boca Raton, FL 33428

Principal:
Fiscal Year 2020: Krista Hierholzer
During Audit: Krista Hierholzer

Treasurer:
Fiscal Year 2020: Mary Terese Ott
During Audit: Mary Terese Ott

Cash and Investments

Checking	\$ 281,134.37
Investments	
	\$ 281,134.37

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 7,668.74	\$ 5,480.32	\$ 3,684.04	\$ 1,993.00	\$ 1,993.00	\$ 9,465.02
Music	20,887.62	86,277.74	75,584.79	28,673.96	29,701.46	30,553.07
Classes	1,082.49	812.50	1,197.50	812.50	697.49	812.50
Clubs	19,349.86	7,775.74	5,729.82	2,942.26	2,853.71	21,484.33
Departments	72,614.01	110,146.52	88,660.56	46,653.78	47,784.19	92,969.56
Trusts	103,720.18	36,368.03	46,983.61	25,000.00	25,200.00	92,904.60
General	32,754.65	10,124.93	12,088.64	6,671.51	4,517.16	32,945.29
	\$ 258,077.55	\$ 256,985.78	\$ 233,928.96	\$ 112,747.01	\$ 112,747.01	\$ 281,134.37

SAFE SCHOOL PROGRAM

Finding

District procedures require that Safe School fees collected be transmitted to the Accounting Department by the fifth business day of the following month of collection. However, the Safe School Program fees collected during September 2019 through February 2020 were not timely transmitted to Accounting, with delays ranging from two to 27 working days after they were due.

Recommendation

To provide for timely funding for Safe School personnel and other related expenses, the money collection process for Safe School Program should be administered in accordance with *Middle School After School Program Handbook* and other District guidelines. Specifically, in accordance with the *Chart of Accounts for Internal Funds*, fees collected during the month should be transmitted to Accounting Department by the fifth business day of the following month.

Management's Response

Concur. The Principal, Bookkeeper and After Care Director are aware of the policy and will do all they can to ensure it is followed, however, the reason that no money was transmitted in January is that there were no funds in the account to send.

**Okecheelee Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 2200 Pinehurst Drive
Greenacres, FL 33463

Principal:
Fiscal Year 2020: Elizabeth Morales
During Audit: Elizabeth Morales

Treasurer:
Fiscal Year 2020: Mery Marrasquin
During Audit: Mery Marrasquin

Cash and Investments

Checking	\$ 154,560.03
Investments	
	\$ 154,560.03

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 4,250.27	\$ 7,089.84	\$ 5,529.20	\$ 4,382.67	\$ 4,382.67	\$ 5,810.91
Music	6,622.82	16,234.05	17,455.37	4,386.62	4,334.97	5,453.15
Classes	8,522.19	29,829.07	28,552.64	4,699.23	4,734.23	9,763.62
Clubs	12,512.46	5,521.60	5,797.45	1,515.33	1,515.33	12,236.61
Departments	64,250.99	36,173.68	44,333.45	17,225.84	17,120.10	56,196.96
Trusts	18,213.49	20,617.32	9,545.41	2,329.13	2,329.13	29,285.40
General	25,840.15	76,813.61	66,717.99	22,876.57	22,998.96	35,813.38
	\$ 140,212.37	\$ 192,279.17	\$ 177,931.51	\$ 57,415.39	\$ 57,415.39	\$ 154,560.03

PRENUMBERED DOCUMENTS

Finding

The school did not maintain the *Prenumbered Document Inventory Register* (PBSD 0160) for prenumbered tickets. This finding was noted in the prior OIG Fiscal Year 2019 audit.

Recommendation

The Document Custodian should account for each prenumbered document, including prenumbered tickets, through the use of the *Prenumbered Document Inventory Register* (PBSD 0160) to confirm the periodic inventory check of the forms. The school should ensure audit issues are resolved and not repeated in the future.

Management's Response

Concur.

**Omni Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 5775 Jog Road
Boca Raton, FL 33496

Principal:
Fiscal Year 2020: Nikkia Deluz
During Audit: Nikkia Deluz

Treasurer:
Fiscal Year 2020: Mirtha Valencia
During Audit: Mirtha Valencia

Cash and Investments

Checking	\$ 85,730.75
Investments	
	\$ 85,730.75

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 15,883.03	\$ 9,664.00	\$ 13,449.52	\$0.00	\$0.00	\$ 12,097.51
Music	1,071.65	74,858.37	70,021.92	21,199.53	21,832.19	5,275.44
Classes	1,200.00	2,750.00	4,650.00	2,026.85	53.70	1,273.15
Clubs	9,254.41	2,495.00	1,696.30	189.69	372.16	9,870.64
Departments	23,642.79	132,678.14	127,075.34	8,638.87	9,458.06	28,426.40
Trusts	16,059.78	24,671.40	27,045.49	150.50	250.50	13,585.69
General	18,685.40	14,431.35	17,676.00	8,448.09	8,686.92	15,201.92
	\$ 85,797.06	\$ 261,548.26	\$ 261,614.57	\$ 40,653.53	\$ 40,653.53	\$ 85,730.75

Omni Middle School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

Osceola Creek Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 6775 180th Avenue North
Loxahatchee, FL 33470

Principal:
Fiscal Year 2020: Brian McClellan
During Audit: Brian McClellan

Treasurer:
Fiscal Year 2020: Celine Harrison
During Audit: Celine Harrison

Cash and Investments

Checking	\$ 155,429.41
Investments	
	\$ 155,429.41

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 7,808.54	\$ 7,390.00	\$ 6,657.28	\$ 2,428.94	\$ 2,428.94	\$ 8,541.26
Music	7,716.04	5,712.50	6,356.87	500.00	0.00	7,571.67
Classes	3,720.78	0.00	0.00	0.00	3,720.78	0.00
Clubs	8,496.66	11,704.13	7,971.87	11,834.06	8,613.28	15,449.70
Departments	23,337.00	44,717.69	40,618.49	9,030.40	8,422.79	28,043.81
Trusts	45,403.18	50,846.06	44,493.69	973.07	675.00	52,053.62
General	45,869.73	20,300.81	21,495.51	18,836.57	19,742.25	43,769.35
	\$ 142,351.93	\$ 140,671.19	\$ 127,593.71	\$ 43,603.04	\$ 43,603.04	\$ 155,429.41

DOCUMENTATION FOR FUNDRAISERS

Finding

Tickets were sold for the Fall Dance (Account #4-4810.00) event. The Fall Dance had a total ticket sales revenue of \$1,330. However, a *Ticket Seller Report* was not maintained for this ticket selling event.

Recommendation

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

Management’s Response

Concur. Communicated with bookkeeper to indicate when necessary to sponsors based on anticipated income mentioned on activity request forms.

DOCUMENTATION FOR DISBURSEMENTS

Finding

Disbursements #13014 and #13035 (totaling \$3,000) were for paying a consultant to paint a wall mural. However, the *School District Consultant Agreement* for the engagement of this consultant was not approved by the Principal until 17 days after the services began.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically, payments to consultants should be adequately supported by invoices or statements indicating the dates and times of the services. Moreover, to protect the best interest of the school, *School District Consultant Agreements* should be properly executed with the needed information and signatures prior to the consultant providing the services.

Management’s Response

Concur. Met with bookkeeper and discussed not initiating future work without agreement being completed.

SAFE SCHOOLS PROGRAM

Finding

The school did not maintain a payment history for each student or issue *Classroom Receipts* for fee collections. Based on the available student registration, attendance, and payment records, the program should have generated \$28,932.50 in estimated revenues. However, only \$27,347.50 in Safe Schools program fees was deposited into the school's Internal Funds. As a result, \$1,585 (5%) in estimated revenue was unaccounted for.

Recommendation

To ensure proper fiscal accountability, payment history should be recorded for each student, and *Classroom Receipts* should be issued for fee collections.

Management's Response

Concur. Met with morning care bookkeeper and implemented attendance and payment documentation system.

Additional Comments

Thank you

**Palm Springs Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 1560 Kirk Road
Palm Springs, FL 33461

Principal:
Fiscal Year 2020: Sandra Jinks
During Audit: Sandra Jinks

Treasurer:
Fiscal Year 2020: Donna Whiteside
During Audit: Donna Whiteside

Community School Director:
Fiscal Year 2020: Sean Ashworth
During Audit: Sean Ashworth

Cash and Investments

Checking	\$ 154,700.64
Investments	
	\$ 154,700.64

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 7,930.50	\$ 7,233.37	\$ 6,564.01	\$ 2,853.56	\$ 1,703.56	\$ 9,749.86
Music	12,922.72	22,407.44	17,385.17	11,100.54	11,100.54	17,944.99
Classes	3,260.62	728.49	128.34	0.00	0.00	3,860.77
Clubs	3,586.59	8,758.35	5,713.00	4,218.60	4,154.41	6,696.13
Departments	34,679.12	23,032.70	19,695.95	14,501.73	9,890.23	42,627.37
Trusts	44,794.57	51,190.89	54,425.56	4,683.96	4,683.96	41,559.90
General	27,428.03	132,672.33	122,013.05	36,151.38	41,977.07	32,261.62
	\$ 134,602.15	\$ 246,023.57	\$ 225,925.08	\$ 73,509.77	\$ 73,509.77	\$ 154,700.64

Palm Springs Middle School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**Polo Park Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 11901 Lake Worth Road
Lake Worth, FL 33467

Principal:
Fiscal Year 2020: Michael Aronson
During Audit: Michael Aronson

Treasurer:
Fiscal Year 2020: Romulo Llerena
During Audit: Romulo Llerena

Cash and Investments

Checking	\$ 169,971.29
Investments	
	\$ 169,971.29

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 7,029.49	\$ 13,673.37	\$ 8,937.30	\$ 5,448.21	\$ 5,448.21	\$ 11,765.56
Music	1,542.45	2,600.00	2,752.19	0.00	0.00	1,390.26
Classes	1,715.16	12,419.00	12,914.50	608.00	81.00	1,746.66
Clubs	9,692.57	20,881.86	15,800.12	3,510.74	3,301.11	14,983.94
Departments	41,963.70	105,241.21	80,103.26	29,264.60	31,365.35	65,000.90
Trusts	66,015.23	229,834.78	230,370.74	381.10	745.67	65,114.70
General	3,723.56	27,473.49	22,956.47	11,486.02	9,757.33	9,969.27
	\$ 131,682.16	\$ 412,123.71	\$ 373,834.58	\$ 50,698.67	\$ 50,698.67	\$ 169,971.29

DOCUMENTATION FOR FUNDRAISERS

Finding

Disbursement #14066 (for \$4,186.58) was for payment to the vendor of the Book Fair fundraiser (Account #5-1700.02). Activities for the fundraiser began on October 23, 2019, however, the related *Fundraising Application/Recap Form (PBSD 1053)* was not approved by the Principal until November 3, 2019.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically, to ensure the fundraising activities are consistent with the School Board Mission, fundraisers should be pre-approved by the Principal and documented in the *Fundraising Application/Recap Form*. Most importantly, non-approved fundraisers could subject the school to unwanted liabilities and unfunded debts.

Management's Response

Concur. All paperwork for fundraisers will be in advance of fundraisers.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- The *Purchase Orders* for three disbursements totaling \$10,851 (#13983 for \$1,716, #14019 for \$3,240, and #14054 for \$5,895) were not approved by the Principal until six to 19 days after the invoice dates.
- Three December 14, 2019, P-Card purchases (totaling \$746) were for gift items ranging from \$95 to \$162.50, without documentation indicating the purposes (business or educational) for these purchases. According to staff, the purchases were holiday gifts for administrative personnel.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual* and related District guidelines. Specifically,

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- *District Bulletin #P-14050-S/CFO – Expanded Guidelines for the Administrative Courtesy and Facility Leasing Accounts* limits gifts to staff to \$100 per person and must include the name of the

recipient and reason for the gift.

- To ensure proper fiscal accountability, the purposes and justifications should be documented for all expenditures.

Management's Response

Concur. All POs will be preapproved by the principal.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that:

- *Lease Agreement* #1005 was not signed with any of the required signatures in a timely manner. The principal, the witness and the lessee did not sign the *Agreement* until four days after the leasehold period began.
- Leasing charges for two (#1005, and #1017) leases were not always collected prior to the use of facilities. Delays ranged from three to five days.

Recommendation

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

- To protect the best interest of the School District, all *Lease Agreements* should be executed with all the required signatures prior to the use of facilities by lessees.
- Leasing charges “*are to be paid by check or credit card (no cash) at least forty-eight (48) hours prior to the use of a facility.*”

Management's Response

Concur. Lease fees will be collected prior to leases being executed.

**Roosevelt Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 1900 North Australian Avenue
West Palm Beach, FL 33407

Principal:
Fiscal Year 2020: Jeremiah Stewart
During Audit: Jeremiah Stewart

Treasurer:
Fiscal Year 2020: Shameka Salters
During Audit: Shameka Salters

Cash and Investments

Checking	\$ 90,758.94
Investments	
	\$ 90,758.94

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 7,562.71	\$ 22,434.00	\$ 18,553.77	\$ 5,592.49	\$ 4,580.89	\$ 12,454.54
Music	678.54	9,196.00	7,386.58	446.00	446.00	2,487.96
Classes	2,761.89	10,287.00	10,089.41	1,813.80	711.98	4,061.30
Clubs	12,938.55	6,555.00	7,928.69	826.20	1,608.62	10,782.44
Departments	19,036.86	15,452.78	12,313.69	12,901.17	12,901.17	22,175.95
Trusts	36,923.92	44,909.53	46,062.49	17,267.50	18,429.10	34,609.36
General	9,895.97	4,613.97	10,153.15	2,128.73	2,298.13	4,187.39
	\$ 89,798.44	\$ 113,448.28	\$ 112,487.78	\$ 40,975.89	\$ 40,975.89	\$ 90,758.94

DOCUMENTATION FOR FUNDRAISERS

Finding

The school's accounting records indicated that the Magnet Program Polo Shirt Sales (Account #4-3540.01) was conducted during August through October 2019. However, the related *Fundraising Application/Recap Form* was not approved by the Principal until August 10, 2020.

Recommendation

Fundraisers should be administered in accordance with ***School Board Policy 2.16*** and related District guidelines. Specifically, to ensure that fundraising activities are consistent with the School Board Mission, fundraisers should be pre-approved by the Principal and documented in the *Fundraising Application/Recap Form*.

Management's Response

Concur The staff was reminded of the District policy, and the administration will ensure that no fundraiser will be conducted prior to Principal approval. The fundraiser sponsor will meet with the bookkeeper for the Fundraiser start-up information packet. No fundraisers will be approved without all documents on file.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- A September 18, 2019, P-Card purchase (for \$537.95) for student incentives included payment of \$21.40 in sales tax.
- An August 9, 2019, P-Card purchase (for \$140.61) was for purchase of paint that did not have prior written (emailed) approval from the Facilities Area Manager.

Recommendation

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

- The School District is a sales tax-exempt government; it should not pay sales tax for qualified purchases.
- P-Cards should not be used for purchase of items and services disallowed by the ***Purchasing Manual***. Moreover, to ensure the safety of students and staff, chemical items such as paint, should be approved in advance by the Facilities Area Manager before purchasing.

Management's Response

Concur. After meeting with the treasurer and secretary, a reminder was given that ALL P-Cards MUST be kept in the safe. A tax-exempt form will be provided along with the P-Card to the P-Card holder when placing an order.

After meeting with the treasurer, the process of placing an order(s) requires the P-Card holders to meet with the bookkeeper to fill out the RMS Order Routing Sheet PRIOR to making an placing an order. The bookkeeper will review this form and verify that all the items on the list are allowed by the Purchasing Manual; if not, she will request Facility Area Manager's needed written approval if required. ALL orders MUST be approved and signed by the Principal. Only if approved, the P-Card holder will receive the P-Card along with a copy of the tax-exempt form from the Bookkeeper to place this order.

LEASING OF SCHOOL FACILITIES

Finding

Lease #1004 had a total leasing charges of \$782.50. However, the school had not collected the \$782.50 in leasing fees from the lessee as of October 6, 2020. Moreover, leasing charges for Lease #1009 were not collected until one day after the use of the facilities.

Recommendation

As required by **School Board Policy 7.18**, "*fees are to be paid by check or credit card at least forty-eight (48) hours prior to use of a facility.*" The school should recoup the \$782.50 in leasing fees from the lessee.

Management's Response

Concur. After meeting with the secretary, it was reviewed that payment for lease #1004 was made but was not recorded in TRIRIGA. Moving forward, the Leasing Coordinator will ensure all payments are completed and reported to TRIRIGA at least 48 hours prior to the event.

Tradewinds Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 5090 South Haverhill Road
Greenacres, FL 33463

Principal:
Fiscal Year 2020: Rebecca Subin
During Audit: Rebecca Subin

Treasurer:
Fiscal Year 2020: Lorraine Baker
During Audit: Lorraine Baker

Cash and Investments

Checking	\$ 51,036.06
Investments	
	\$ 51,036.06

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 8,318.49	\$ 12,692.55	\$ 15,661.94	\$ 5,205.35	\$ 4,888.35	\$ 5,666.10
Music	5,065.95	11,387.50	10,983.84	1,170.00	1,170.00	5,469.61
Classes	8,403.57	6,444.00	6,339.37	2,242.12	1,324.06	9,426.26
Clubs	6,381.11	12,352.00	13,920.23	5,460.20	5,156.15	5,116.93
Departments	13,362.38	9,911.68	11,762.48	4,533.77	7,526.35	8,519.00
Trusts	13,855.36	33,739.54	35,781.74	3,000.00	3,961.00	10,852.16
General	(962.13)	29,120.47	24,586.81	17,743.89	15,329.42	5,986.00
	\$ 54,424.73	\$ 115,647.74	\$ 119,036.41	\$ 39,355.33	\$ 39,355.33	\$ 51,036.06

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that:

- The five sponsors of the following fundraisers did not complete the required Annual eLearning Fundraiser Training Course prior to conducting the fundraising activities:

Fundraiser Activity	Account Number	Activity Began	Training Completed
Student Council T-Shirts	#4-4810.01	8/06/2019	Did not complete
Back to School Bash	#7-0100.03	09/26/2019	Did not complete
Dominoes Cards	#4-2450.01	10/07/2019	Did not complete
YWOE Shirts	#4-3445.04	03/05/2020	Did not complete
Band	#2-1000.01	01/01/2020	Did not complete

- The t-shirts for resale (Disbursement #8840 for \$2,449.21) for the Student Council T-Shirt Fundraiser (Account #4-4810.01) were purchased before the principal approved the related *Fundraiser Application/Recap Form*.

Recommendation

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

- To ensure fundraiser sponsors are familiar with and complying with the current fundraising procedures, they should complete the required Annual eLearning Training Course prior to conducting fundraising activities.
- To ensure the fundraising expenses are consistent with the School Board Mission, they should be supported by a pre-approved *Fundraising Application/Recap Form*.

Management's Response

Concur. Teachers are aware of this policy. They have participated in this training multiple years in the past.

Watson B. Duncan Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 5150 117th Court North
Palm Beach Gardens, FL 33418

Principal:
Fiscal Year 2020: Phillip D'Amico
During Audit: Phillip D'Amico

Treasurer:
Fiscal Year 2020: Nicole Hickman
During Audit: Nicole Hickman

Cash and Investments

Checking	\$ 176,651.33
Investments	
	\$ 176,651.33

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 3,333.58	\$ 10,271.09	\$ 7,580.40	\$ 301.00	\$ 176.00	\$ 6,149.27
Music	2,902.55	46,855.41	40,420.81	17,304.38	17,023.30	9,618.23
Classes	13,363.60	112,719.71	108,248.62	17,174.12	16,817.17	18,191.64
Clubs	17,647.89	19,109.63	24,591.50	4,694.21	2,891.59	13,968.64
Departments	99,350.15	120,425.61	124,652.55	43,537.60	35,995.43	102,665.38
Trusts	22,366.92	110,196.34	84,429.15	2,977.22	25,895.75	25,215.58
General	10,175.26	11,985.30	34,128.68	15,836.95	3,026.24	842.59
	\$ 169,139.95	\$ 431,563.09	\$ 424,051.71	\$ 101,825.48	\$ 101,825.48	\$ 176,651.33

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample *Monies Collected Reports* (MCRs) found that MCRs were not always completed with all the required information. Missing information included the check numbers for two checks on two MCRs (#1234-8 and #1234-10).

Recommendation

Money collections should be administered in accordance with *DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools)*, *Internal Accounts Manual*, and District guidelines. Specifically, monies collected should be supported by MCRs with all the required information, including the account number, remitter's signature, payer's name, dollar amount, and check number when appropriate.

Management's Response

Concur. Treasurer will inspect MCRs more closely and contact staff by email to come to make necessary corrections.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that:

- Two *Lease Agreements* (#1004 and #1005) were not signed by the lessees and witnesses in a timely manner. Delays ranged from one to 11 working days.
- Leasing charges for two leases (#1004 and #1005) were not collected prior to the use of the facilities. Delays ranged from 11 to 32 working days.
- The *Certificate of Insurance* for Lease #1004 expired on March 31, 2020. However, the leasehold period extended until May 7, 2020. Consequently, the lessee did not have adequate insurance coverage from April 1 through May 7, 2020.

Recommendation

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

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

- **School Board Policy 7.18**, requires that leasing charges “*are to be paid by check or credit card (no cash) at least forty-eight (48) hours prior to the use of a facility.*”
- The lessee must “*provide a copy of liability insurance policy in the amount of \$1,000,000, naming the School Board of Palm Beach County as an additional insured, with the Lease Agreement or purchase liability insurance from the School District.*” This will ensure the School Board is protected from unwarranted liabilities.

Management’s Response

Concur. Treasurer has created/established a new check sheet in which lease start/end dates and insurance coverage dates will be checked. That no lease shall start prior to obtaining proper signatures and receipt of lease payment.

SAFE SCHOOLS PROGRAM

Finding

The review of records for the Safe School (Aftercare) Program found that:

- Due to the lack of complete fee collection records, there is no assurance that all program fees were properly accounted for. Based on the available attendance records and collection records, the program should have generated a total of \$39,450 in estimated revenue. However, only \$33,670 in Safe School Program fees were deposited into the Internal Funds. As a result, \$5,480 (14%) in estimated revenue was unaccounted for
- According to *Attendance Records*, 239 students participated the Safe School Program during Fiscal Year 2020. However, 25 students did not have the required *Registration Form*. In addition, 30 students receiving fee waivers did not have evidence of their eligibility for the Free/Reduced Lunch Program.
- Safe School related fees were not transmitted to the Central Office monthly. Fees were only transmitted twice on February 12, and June 3, 2020.

Recommendation

Safe School Program should be administered in accordance with ***Middle School Afterschool Program Handbook*** and other District’s guidelines. Specifically,

- Pursuant to the ***Chart of Accounts*** for Internal Funds, Safe School fees should be recorded in the Safe School Fees Account (#6-9900.00) and Safe School Registration Fees Account (#6-9901.00).
- To ensure the safety of our students, *Registration Forms* for students in the Safe School Program should be completed with the needed information, including any Free/Reduced Lunch eligibility, and be signed by their parents/guardians.

Watson B. Duncan Middle School
Management Letter
Year Ended June 30, 2020

- ***Internal Accounts Manual, Chapter 14 – District Transmittals*** requires that fees collected from parents for aftercare program in conjunction with middle schools Safe Schools Program be transmitted monthly to the Central Office within five days of the close of the accounting period.

Management’s Response

Concur. Aftercare registrations must now be received before payment can be made by online source. Also Free & Reduced lunch confirmation must be received and attached to registration form prior to students being able to start in the program.

Wellington Landings Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 1100 Aero Club Drive
Wellington, FL 33414

Principal:
Fiscal Year 2020: Blake Bennett
During Audit: Blake Bennett

Treasurer:
Fiscal Year 2020: Capella Flaherty
During Audit: Capella Flaherty

Cash and Investments

Checking	\$ 147,785.03
Investments	
	\$ 147,785.03

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 12,592.90	\$ 11,001.00	\$ 13,860.68	\$ 2,742.27	\$ 2,242.27	\$ 10,233.22
Music	25,614.75	51,400.16	53,232.24	15,144.21	15,144.21	23,782.67
Classes	5,756.91	30,435.00	31,760.52	603.03	603.03	4,431.39
Clubs	9,350.97	15,552.40	14,325.85	1,946.60	1,491.40	11,032.72
Departments	77,163.68	86,204.50	96,770.42	12,722.34	13,222.34	66,097.76
Trusts	40,454.54	160,870.93	169,362.12	42,949.86	42,708.86	32,204.35
General	4,014.95	39,781.44	43,097.27	12,055.96	12,752.16	2.92
	\$ 174,948.70	\$ 395,245.43	\$ 422,409.10	\$ 88,164.27	\$ 88,164.27	\$ 147,785.03

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card transaction records found that four P-Card purchases, totaling \$2,210.48, during February 2020, were supported by invoices that did not have the details of the items purchased.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically, to ensure that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

Management's Response

Concur. The bookkeeper will be more responsible in attaching the proper documentation with each month's P-Card reports.

Western Pines Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 5949 140 Avenue North
 Royal Palm Beach, FL 33411

Principal:
 Fiscal Year 2020: Robert Hatcher
 During Audit: Robert Hatcher

Treasurer:
 Fiscal Year 2020: Tammi LeBlanc
 During Audit: Tammi LeBlanc

Cash and Investments

Checking	\$ 202,750.37
Investments	
	\$ 202,750.37

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 9,297.48	\$ 5,049.75	\$ 5,169.51	\$ 5,616.90	\$ 6,116.90	\$ 8,677.72
Music	11,796.33	22,701.00	28,192.32	10,287.15	10,287.15	6,305.01
Classes	2,436.47	784.00	1,235.28	1,487.03	368.00	3,104.22
Clubs	9,909.43	15,773.23	13,326.73	1,799.77	2,223.44	11,932.26
Departments	79,455.22	70,940.09	64,913.65	34,613.68	34,183.31	85,912.03
Trusts	50,553.52	33,002.16	30,290.92	7,404.00	6,904.00	53,764.76
General	23,928.46	25,414.45	15,162.81	9,133.14	10,258.87	33,054.37
	\$ 187,376.91	\$ 173,664.68	\$ 158,291.22	\$ 70,341.67	\$ 70,341.67	\$ 202,750.37

DOCUMENTATION FOR FUNDRAISERS

Finding

The Student Council T-shirts (Account #4-4810.06) and the Science Department Shirts (Account #5-2115.01) did not have the required *Sales Item Inventory Reports*. In addition, the sponsor of the Student Council T-shirts fundraiser did not complete the required annual eLearning Fundraiser Training Course for Fiscal Year 2020.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically, *Sales Item Inventory Reports* should be prepared and completed with accurate information for each fundraiser. Accurate information will assist staff in reconciling the actual sales revenue with the estimated revenue. Also, to ensure fundraiser sponsors have the knowledge of and will be complying with the updated fundraising procedures, they should complete the required eLearning Fundraiser Training Course annually prior to conducting fundraising activity or as soon as possible after the training course is made available.

Management's Response

Concur. We concur with the findings and will implement the district's recommendation ASAP.

**Woodlands Middle School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 5200 Lyons Road
Lake Worth, FL 33467

Principal:
Fiscal Year 2020: Enrique Vela
During Audit: Enrique Vela

Treasurer:
Fiscal Year 2020: Jureerat Prisarojn
During Audit: Jureerat Prisarojn

Cash and Investments

Checking	\$ 143,835.28
Investments	
	\$ 143,835.28

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 11,402.50	\$ 12,030.50	\$ 9,926.84	\$ 7,978.73	\$ 7,978.73	\$ 13,506.16
Music	16,024.59	35,573.00	35,111.21	4,334.89	4,420.55	16,400.72
Classes	2,734.83	17,084.90	16,496.00	3,296.00	4,275.89	2,343.84
Clubs	8,136.45	48,849.00	39,729.74	3,144.15	2,260.73	18,139.13
Departments	54,590.63	63,678.11	56,322.31	34,164.61	33,504.89	62,606.15
Trusts	42,695.10	32,825.47	44,900.39	5,885.63	6,819.64	29,686.17
General	1,078.30	2,160.11	2,541.72	456.42	0.00	1,153.11
	\$ 136,662.40	\$ 212,201.09	\$ 205,028.21	\$ 59,260.43	\$ 59,260.43	\$ 143,835.28

Woodlands Middle School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

High Schools

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**Atlantic High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 2455 West Atlantic Avenue
Delray Beach, FL 33445

Principal:
Fiscal Year 2020: Tara Dellegrotti Ocampo
During Audit: Tara Dellegrotti Ocampo

Treasurer:
Fiscal Year 2020: Mary Stacey
During Audit: Mary Stacey

Community School Director:
Fiscal Year 2020: Jerry Fogarty
During Audit: Jerry Fogarty

Cash and Investments

Checking	\$ 204,360.03
Investments	
	\$ 204,360.03

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 46,858.16	\$ 141,490.34	\$ 148,510.75	\$ 44,212.09	\$ 39,876.54	\$ 44,173.30
Music	24,535.45	31,195.18	48,871.14	8,848.75	8,848.75	6,859.49
Classes	7,062.40	69,504.00	68,966.47	1,044.00	6,671.36	1,972.57
Clubs	68,783.51	81,860.41	90,222.91	27,458.44	23,084.88	64,794.57
Departments	43,407.38	22,817.36	23,400.80	7,503.18	4,171.98	46,155.14
Trusts	61,393.83	114,176.26	137,722.31	19,440.56	24,419.23	32,869.11
General	18,065.27	7,236.94	16,332.08	10,137.65	11,571.93	7,535.85
	\$ 270,106.00	\$ 468,280.49	\$ 534,026.46	\$ 118,644.67	\$ 118,644.67	\$ 204,360.03

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of sample fundraiser documentation revealed that:

- The *Sales Item Inventory Reports* for the Class of 2020 T-Shirt Sales (Account #3-2020.02) and the Cheerleaders Coupon Book Sales (Account #4-0870.02) were not completed with any of the sales information. Missing information included quantities of items purchased, sold and remaining in inventory, and sales revenues.. Moreover, the principal neither reviewed nor approved the *Reports*.
- The Class of 2020 T-Shirt Sales (Account #3-2020.02) had a total of \$35 in sales revenues deposited into the Internal Funds during July 1, 2019, through June 30, 2020. Based on the school’s purchasing records, this fundraiser should have generated a total estimated revenue of \$590. As a result, \$555 (94%) in estimated revenue was unaccounted for.

Item	Quantity					Selling Price	Revenues
	Beginning Inventory	Purchases (1)	Items Given Away	Inventory On Hand (2)	Units Sold		
T-Shirts	-	200	-	141	59	\$10	\$590
Total Estimated Revenues							\$590
Total \$ Deposits into Internal Funds							\$35
<i>Estimated Revenues Unaccounted For</i>							<u>\$555</u>

(1) Based on purchasing records during July 1, 2019, through June 30, 2020.
 (2) Based on the auditor observation of physical inventory on January 13, 2021.

- The Cheerleaders Coupon Book Sales (Account #4-0870.02) had a total of \$301 in sales revenues deposited into the Internal Funds during February 20 through June 30, 2020. Based on the school’s purchasing records, this fundraiser should have generated a total estimated revenue of \$450. As a result, \$149 (33%) in estimated revenue was unaccounted for.

Item	Quantity					Selling Price	Revenues
	Beginning Inventory	Purchases (1)	Items Given Away	Inventory On Hand (2)	Units Sold		
Coupon Books	-	50	-	32	18	\$25	\$450
Total Estimated Revenues							\$450
Total \$ Deposits into Internal Funds							\$301
<i>Estimated Revenues Unaccounted For</i>							<u>\$149</u>

(1) Based on purchasing records during July 1, 2019, through June 30, 2020.
 (2) Based on the auditor observation of physical inventory on January 13, 2021.

Recommendation

Fundraisers should be administered in accordance with **School Board Policy 2.16** and the related District guidelines. Specifically, The *Sales Item Inventory Report* should be approved by the Principal to confirm the legitimacy for items, if any, that were given-away or missing. Discrepancy between the estimated revenue and actual receipt should be reviewed and resolved accordingly.

Management's Response

Concur. Met with all coaches/sponsors virtual to go over procedures and district guidelines.

DOCUMENTATION OF DISBURSEMENTS

Finding

Two disbursements totaling \$2,500 (#18034 for \$1,000 and #18173 for \$1,500) were payments to consultants for band music arrangements and filming of football games. However, the engagement of these consultants did not have the *School District Consultant Agreements (PBSD 1420)*.

Recommendation

To comply with *Section 8* of the *Consultant Agreement* and **Florida Statutes §1012.465 (Jessica Lunsford Act)**, consultant background must be cleared prior to performing services and having contact with students at the school. The *School District Consultant Agreement (PBSD 1420)* should be properly executed for all consultants with dated signatures.

Management's Response

Concur. Met with head Football Coach and AD regarding guidelines for consultant agreements and district policy.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for leasing of school facilities found that two sample leases (#1030 and #1032 with the same lessee) had the following exceptions:

- The school did not have the hard copy of the *Lease Agreements* with all the required signatures.
- As of January 13, 2021, leasing charges totaling \$823.90 (Lease #1030 for \$695.50 and #1032 for \$128.40) had not been collected from the lessee.

Recommendation

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

- To ensure *Lease Agreements* are legally enforceable, they should be properly executed with all the required signatures, prior to the use of facilities by lessees. Moreover, in addition to recording leasing activities in the Tririga System, **School Board Policy 7.18 (6)(d)** states “*The facility/school must retain, per District Retention Schedule, a fully executed lease agreement with all additional required documentation in its files accessible for inspection.*”
- As required by **School Board Policy 7.18**, “*fees are to be paid by check or credit card at least forty-eight (48) hours prior to use of a facility.*” The school should recoup the \$823.90 in unpaid leasing fees from the lessee.

Management’s Response

Atlantic High School was asked to sponsor SMU at our football facility and was arranged by district.

**A. W. Dreyfoos School of Arts
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 501 South Sapodilla Avenue
West Palm Beach, FL 33401

Principal:
Fiscal Year 2020: Susan Atherley
During Audit: Susan Atherley

Treasurer:
Fiscal Year 2020: Sandra Bullock
During Audit: Sandra Bullock

Cash and Investments

Checking	\$ 709,717.65
Investments	
	\$ 709,717.65

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 10,351.39	\$ 18,874.59	\$ 14,042.11	\$ 1,803.93	\$0.00	\$ 16,987.80
Music	97,789.83	469,577.19	386,629.03	111,002.84	111,160.98	180,579.85
Classes	29,669.49	124,318.10	124,027.04	29,960.62	30,010.18	29,910.99
Clubs	46,210.80	24,800.24	26,065.01	3,602.70	3,522.70	45,026.03
Departments	228,007.10	366,011.21	352,313.88	110,879.76	111,125.22	241,458.97
Trusts	174,616.22	83,824.47	108,322.63	323.16	100.00	150,341.22
General	47,294.50	53,308.09	53,535.87	31,929.50	33,583.43	45,412.79
	\$ 633,939.33	\$1,140,713.89	\$1,064,935.57	\$ 289,502.51	\$ 289,502.51	\$ 709,717.65

A.W. Dreyfoos School of the Arts
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**Boca Raton High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 1501 N.W. 15th Court
Boca Raton, FL 33486

Principal:
Fiscal Year 2020: Suzanne King
During Audit: Suzanne King

Treasurer:
Fiscal Year 2020: Kelly Schroeder
During Audit: Kelly Schroeder

Community School Director:
Fiscal Year 2020: Joseph Cortez
During Audit: Joseph Cortez

Cash and Investments

Checking	\$ 840,494.73
Investments	
	\$ 840,494.73

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 113,397.23	\$ 323,015.68	\$ 307,274.18	\$ 68,363.19	\$ 70,647.81	\$ 126,854.11
Music	16,412.65	231,963.83	182,846.37	70,371.60	70,053.90	65,847.81
Classes	14,270.40	3,692.00	6,147.97	1,870.77	8,501.34	5,183.86
Clubs	144,183.59	381,661.44	371,582.01	130,302.84	130,507.48	154,058.38
Departments	209,486.75	180,844.53	159,642.97	43,085.84	42,091.88	231,682.27
Trusts	187,259.77	297,946.98	292,445.98	34,746.23	15,660.65	211,846.35
General	37,482.33	101,589.17	82,772.14	70,565.99	81,843.40	45,021.95
	\$ 722,492.72	\$1,520,713.63	\$1,402,711.62	\$ 419,306.46	\$ 419,306.46	\$ 840,494.73

DOCUMENTATION FOR FUNDRAISERS

Finding

The *Sales Item Inventory Report* for the Cheerleader Chocolate Fundraiser (Account #4-0870.01) was not completed with accurate information. The report indicated that 6,000 chocolate bars were purchased while the school’s purchasing records indicated 6,240 chocolate bars were received from the vendor. Based on the school’s purchasing records, this fundraiser should have generated a total estimated revenue of \$6,240. Consequently, \$212.01 (3%) in estimated revenue was unaccounted for.

Item	Quantity					Selling Price	Revenues
	Beginning Inventory	Purchases ⁽¹⁾	Items Given Away	Inventory On Hand	Units Sold		
Chocolate Bars	0	6,240	0	0	6,240	\$1	\$6,240
Total Estimated Revenues							\$6,240.00
Total Sales Revenues Collected							\$6,027.99
<i>Estimated Revenues Unaccounted For</i>							<u><u>\$212.01</u></u>

(1) Based on purchasing records during July 1, 2019, through June 30, 2020.

Recommendation

To ensure proper fiscal accountability, the *Sales Item Inventory Report* should be accurately completed with all needed information. Accurate *Sales Item Inventory Report* should assist staff in (1) reconciling sales revenues and (2) tracking of items purchased, given away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be reviewed and resolved accordingly.

Management’s Response

Concur. Conducted a meeting with the coach to remind her of the importance of ensuring correct accounting of sales items.

DOCUMENTATION FOR DISBURSEMENTS

Finding

A *School District Consultant Agreement (PBSD 1420)* totaling \$5,000 for a choreography consultant was approved by the principal on October 17, 2019. However, this consultant was paid a total of \$6,000 during Fiscal Year 2020, which exceeded the \$5,000 contract amount by \$1,000.

Recommendation

Consultant payments should be made in accordance with agreements. An addendum to the agreement should be prepared for procuring additional consultant services beyond the contract amount. Moreover, the ***Purchasing Manual, Chapter 13***, states, “*a Principal can approve up to \$5,000 per supplier, per fiscal year.*” Consultant contracts between \$5,001 and \$25,000 must be signed by the consultant, and approved by the principal, regional/instructional superintendent, and the Superintendent or designee.

Management’s Response

Concur. Sponsor no longer on our campus. A meeting was held with the new sponsor to ensure proper adherence to contract terms.

**Boynton Beach High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 4975 Park Ridge Boulevard
Boynton Beach, FL 33426

Principal:
Fiscal Year 2020: Anthony Lockhart
During Audit: Anthony Lockhart

Treasurer:
Fiscal Year 2020: Toni Hatcher
During Audit: Toni Hatcher

Community School Director:
Fiscal Year 2020: Karensa Wright
During Audit: Karensa Wright

Cash and Investments

Checking	\$ 163,025.60
Investments	
	\$ 163,025.60

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 19,816.81	\$ 61,984.67	\$ 52,838.49	\$ 28,589.62	\$ 28,589.62	\$ 28,962.99
Music	3,616.10	13,788.70	12,504.26	3,436.14	3,436.14	4,900.54
Classes	9,796.65	20,901.00	26,688.02	1,311.00	1,311.00	4,009.63
Clubs	13,305.33	13,093.48	12,036.12	2,949.83	2,949.83	14,362.69
Departments	41,553.27	41,162.03	37,631.73	28,617.79	28,617.79	45,083.57
Trusts	59,607.17	150,326.36	144,127.60	3,299.00	3,299.00	65,805.93
General	3,481.71	1,552.83	5,134.29	1,015.34	1,015.34	(99.75)
	\$ 151,177.04	\$ 302,809.07	\$ 290,960.51	\$ 69,218.72	\$ 69,218.72	\$ 163,025.60

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Two disbursements totaling \$253 (#16160 for \$200 and #16183 for \$53) did not have supporting documentation for the expenses. Furthermore, Disbursement #16137 (for \$4,062.50) did not have the Principal's approved *Check Requisition*.
- The following engagements of consultants did not have a *School District Consultant Agreement (PBSD 1420)*:
 - Eight disbursements totaling \$1,600 (#16119 for \$200, #16209 for \$350, and #s 10688, 16103, 16114, 16123, 16153, and 16188 for \$175 each) were for payment for videotaping football games.
 - Disbursement #16357 (for \$750) was for payment for videotaping a March 13, 2020, dance show.
 - Disbursement #16160 (for \$200) was for payment for DJ services at the Homecoming Dance.
- Disbursement #16277 (for \$200) was for payment for DJ services at the October 3, 2019, pep rally and football game. However, the related *School District Consultant Agreement* was not approved by the Principal.
- Disbursement #16363 (for \$675) was for payment for an out-of-county soccer tournament. However, this trip did not have the approved *Field Trip Request Form*.

Recommendation

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

- Expenditures should be adequately supported by itemized invoices/receipts. The issuance of a school check should be supported by the Principal's approved *Check Requisition*. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.
- To comply with *Section 8* of the *Consultant Agreement* and *Florida Statutes §1012.465 (Jessica Lunsford Act)*, consultant background must be cleared prior to performing services and having contact with students at the school. The *School District Consultant Agreement (PBSD 1420)* should be properly executed for all consultants with dated signatures.
- Field trips should be conducted in accordance with *School Board Policy 2.40* and related District guidelines. A *Field Trip/Activity Planning Report and Approval Request* and TDEs must be

completed by the sponsor and pre-approved by the Principal and other appropriate supervisors depending on the destination for each field trip.

Management's Response

Concur. We agree with the recommendations and will work diligently to follow the policies as directed by the District.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that the school did not maintain the *Prenumbered Document Inventory Register (PBSD 0160)* for *School Checks*.

Recommendation

The Document Custodian should account for each prenumbered document, including *School Checks*, through the use of the *Prenumbered Document Inventory Register (PBSD 0160)* to confirm the periodic inventory of the forms. Specifically, *School Checks* should be inventoried monthly.

Management's Response

Concur. We agree with the recommendations and will work diligently to follow the policies as directed by the District.

**Forest Hill High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 6901 Parker Avenue
West Palm Beach, FL 33405

Principal:
Fiscal Year 2020: Esther Rivera
During Audit: Esther Rivera

Treasurer:
Fiscal Year 2020: Michele Bauer
During Audit: Michele Bauer

Community School Director:
Fiscal Year 2020: Doris Younce
During Audit: Doris Younce

Cash and Investments

Checking	\$ 144,587.32
Investments	
	\$ 144,587.32

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	(\$ 24,720.95)	\$ 120,074.21	\$ 86,166.87	\$ 66,250.20	\$ 46,618.87	\$ 28,817.72
Music	1,352.09	37,076.51	36,963.17	6,323.55	4,168.82	3,620.16
Classes	16,348.31	67,375.92	57,320.84	14,428.26	14,484.92	26,346.73
Clubs	35,697.52	91,618.55	97,515.32	37,015.13	38,184.54	28,631.34
Departments	32,775.45	84,639.13	75,889.58	29,197.37	38,006.09	32,716.28
Trusts	40,401.00	122,255.35	129,903.17	3,975.25	21,505.17	15,223.26
General	(1,183.20)	14,504.46	9,868.08	9,298.71	3,520.06	9,231.83
	\$ 100,670.22	\$ 537,544.13	\$ 493,627.03	\$ 166,488.47	\$ 166,488.47	\$ 144,587.32

DOCUMENTATION FOR FUNDRAISERS

Finding

The *Sales Item Inventory Report* for the PE Uniforms Sales (Account #5-1900.01) was not approved by the Principal.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District. Specifically, the *Sales Item Inventory Report* should be reviewed and approved by the Principal to account for any items that were given-away free-of-charge, or missing. Accurate information on the *Sales Item Inventory Report* will assist staff in reconciling the sales revenue with the estimated revenue.

Management's Response

Concur. Teacher Sponsor of PE Fundraiser underwent medical treatment and was unable to complete paperwork.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Four disbursements totaling \$31,145.17 (#52954 for \$13,006.20, #52037 for \$11,796.88, #52154 for \$4560.09, and #52799 for \$1,782) did not have the required *Purchase Order*, although these purchases exceeded the \$1,000 *Purchase Order* threshold. Moreover, the *Purchase Order* for Disbursement #52094 (for \$5,775) was not approved by the Principal until 32 working days after the invoice date.
- Disbursement #52270 (for \$500) was for payment of a deposit for Prom DJ services. However, the *Consultant Agreement* was not approved by the Principal until 26 working days after the invoice date.
- Disbursement #52954 (for \$13,006.20) was for final payment of the Yearbook. The price per yearbook per contract was \$65 or \$70 if purchased through the Senior Package. However, the invoice included a line item for 210 copies of yearbooks for \$15,871 or \$75.58 per book. As a result, the school overpaid the vendor between \$1,771 ($\$15,871 - \70×210) and \$2,221 ($\$15,871 - \65×210).

Recommendation

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

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- To protect the best interest of the school, *School District Consultant Agreements* should be properly executed with the needed information and signatures prior to Payment for the consultant services.
- The school should contact the vendor to recoup the \$2,221 overpayment for the Yearbook invoice.

Management's Response

Concur. Covid-19 affected this.

LEASING OF SCHOOL FACILITIES

Finding

Leasing charges for Lease #1004 were not collected prior to the use of facilities. Payment was collected five days after the start of the leasehold period.

Recommendation

School Board Policy 7.18, requires that leasing charges “*are to be paid by check or credit card (no cash) at least forty-eight (48) hours prior to the use of a facility.*”

Management's Response

Concur. Community School AP was made aware of this issue.

**Glades Central High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 1001 SW Avenue "M"
Belle Glade, FL 33430

Principal:
Fiscal Year 2020: Melanie Bolden-Morris
During Audit: Melanie Bolden-Morris

Treasurer:
Fiscal Year 2020: Irma Goggans
During Audit: Irma Goggans

Cash and Investments

Checking	\$ 241,881.27
Investments	
	\$ 241,881.27

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 17,681.30	\$ 84,011.31	\$ 116,366.85	\$ 67,549.20	\$ 45,488.12	\$ 7,386.84
Music	4,786.30	14,566.45	12,427.97	6,926.93	7,026.93	6,824.78
Classes	6,995.86	17,242.95	18,934.48	2,817.39	2,786.79	5,334.93
Clubs	8,909.01	34,948.38	50,928.97	21,016.73	7,582.51	6,362.64
Departments	8,003.47	95,355.36	30,232.30	11,822.41	69,447.42	15,501.52
Trusts	207,935.09	62,711.16	50,331.30	62,677.61	81,404.00	201,588.56
General	(1,825.55)	15,034.92	55,252.87	83,918.20	42,992.70	(1,118.00)
	\$ 252,485.48	\$ 323,870.53	\$ 334,474.74	\$ 256,728.47	\$ 256,728.47	\$ 241,881.27

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of sample fundraiser documentation revealed that:

- The Criminal Justice Academy Uniforms Sales (Account #5-9988.01) did not have the required *Sales Item Inventory Report*. A total of \$4,513.50 in sales revenues was deposited into the Internal Funds during July 1, 2019, through June 30, 2020. Based on the school's purchasing records, the sale of these uniforms should have generated a total estimated revenue of \$6,043. As a result, \$1,529.50 (25%) in estimated revenue was unaccounted for.
- The Glades Region T-Shirt Sales (Account #7-0100.02) did not have the required *Sales Item Inventory Report*. Furthermore, the Actual Sales (Recap) section of the *Fundraising Application/Recap Form* was not completed by the sponsor or verified by the treasurer. A total of \$1,578 in sales revenue was deposited into the Internal Funds during July 1, 2019, through June 30, 2020. Based on the school's purchasing records, this fundraiser should have generated a total estimated revenue of \$2,510. As a result, \$932 (37%) in estimated revenue was unaccounted for.

Recommendation

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

- To ensure proper fiscal accountability, a *Sales Item Inventory Report* should be maintained so that staff can reconcile sales revenues and account for items purchased, given away, or remained in inventory. All significant discrepancies between the estimated revenue and actual receipt should be reviewed and resolved accordingly..
- The Recap section of the *Fundraising Application/Recap Form* should be completed by sponsors when fundraisers are completed.

Management's Response

Concur.

DOCUMENTATION OF DISBURSEMENTS

Finding

The review of sample disbursements found that:

- Two disbursements (#16022 for \$4,828.42 and #16110 for \$3,572) did not have the required *Purchase Order*, although they exceeded the \$1,000 *Purchase Order* threshold.

Glades Central High School
Management Letter
Year Ended June 30, 2020

- One disbursement #16054 (for \$3,390.97) for resale items was made from the Health Occupation Students of America (Account #4-2500.00) and AVID Club (Account #4-4150.00) primary accounts rather than decimal accounts.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual* and related District guidelines. Specifically:

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- To assist the school in evaluating and monitoring the performance of individual fundraisers, a separate decimalized account should be established for each fundraiser.

Management's Response

Concur.

John I. Leonard High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 4701 10th Avenue North
 Greenacres, FL 33463

Principal:
 Fiscal Year 2020: Melissa Patterson
 During Audit: Melissa Patterson

Treasurer:
 Fiscal Year 2020: Maria Luna
 During Audit: Maria Luna

Community School Director:
 Fiscal Year 2020: Valerie Silverman
 During Audit: Valerie Silverman

Cash and Investments

Checking	\$ 227,041.05
Investments	
	\$ 227,041.05

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 27,918.33	\$ 111,877.09	\$ 103,225.38	\$ 30,838.84	\$ 32,038.84	\$ 35,370.04
Music	6,771.70	75,133.93	85,983.64	16,822.87	16,748.12	(4,003.26)
Classes	15,696.76	27,551.00	37,957.92	1,259.22	1,339.22	5,209.84
Clubs	22,041.07	37,388.66	38,125.52	10,488.62	9,722.62	22,070.21
Departments	61,127.68	63,641.75	55,518.96	31,153.73	31,705.03	68,699.17
Trusts	118,930.70	203,516.66	225,645.75	6,782.85	5,717.55	97,866.91
General	(2,160.39)	19,519.41	15,456.13	16,536.36	16,611.11	1,828.14
	\$ 250,325.85	\$ 538,628.50	\$ 561,913.30	\$ 113,882.49	\$ 113,882.49	\$ 227,041.05

DEPOSIT OF MONIES

Finding

The review of sample *Monies Collected Reports* (MCRs) and money collection process at the school found two collections totaling \$170 recorded on the *Drop-safe Log* (#s 50-48301 and 50-48381) were returned to the sponsors for correction or clarification. However, there was no documentation indicating the sponsors acknowledged the receipt of the returned money.

Recommendation

Money collections should be administered in accordance with *DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools), Internal Accounts Manual*, and District guidelines. Specifically, to ensure proper fiscal accountability, monies returned to the sponsor for clarification should be noted and acknowledged (signed/initialed) by the sponsor on the Log.

Management's Response

Concur. Our bookkeeper will be responsible for making a note on the MCR. The sponsor and bookkeeper will initial the note.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of sample fundraiser records revealed that:

- The Physical ED-Shirts Sales (Account #5-1900.01) had the following exceptions:
 - The sponsor indicated an ending inventory of four shirts on the *Sales Item Inventory Report* (SIIR). The physical inventory performed by the auditor identified 247 shirts in inventory
 - Physical ED-Shirts were sold at different prices during the fundraiser. However, the number of shirts sold and their related selling prices were not reported on the SIIR. Additionally, the financial activities for shorts sales were comingled with shirt sales instead of a separate decimalized account.
 - Some financial activities for the Physical ED-Lock Sales (Account # 5-1900.02) were recorded in the Physical ED-Shirts Sales account (Account #5-1900.01), rather than decimalized account designated for the fundraiser.

Due to the lack of accurate information, we were unable to determine whether all revenues were accounted for

- The *Sales Item Inventory Report (SIIR)* for the Academy of Computer Technology Polo Shirt Sales (Account #5-0030.01) was not completed with accurate information. It did not accurately reflect the beginning inventories, ending inventories, and purchases.

Recommendation

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

- *Sales Item Inventory Reports* should be completed accurately with all the required information. Accurate *Sales Item Inventory Reports* should assist staff in (1) reconciling sales revenues and (2) tracking items purchased, given-away, or remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be investigated and resolved accordingly.
- To assist the school in evaluating and monitoring the performance of individual fundraisers, a separate decimalized account should be established for each fundraiser. The fundraiser account should include all the needed and accurate financial information.

Management's Response

Concur. PE will be instructed to run each fundraiser in a separate decimalized account.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- The *Purchase Orders* for two disbursements (#278243 for \$1,821.50 and #278477 for \$1,099) were not timely approved by the Principal, with delays ranging from one to 50 days after the invoice dates. Furthermore, the *Purchase Orders* did not have the dates of the sponsor's signatures.
- Disbursement #278373 (\$256.72) included \$16.80 in sales tax reimbursement to an employee for a tax-exempt qualified purchase.

Recommendation

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

- To ensure purchases are appropriate, and that funding is available, Purchase Orders should be preapproved by the Principal.

- Sales tax is not reimbursable when paid by the employee for tax-exempt purchases.

Management's Response

Concur. All staff will receive a written reminder of the proper procedures.

PRENUMBERED DOCUMENTS

Finding

The review of the *Document Custodian Assignment Register* (PBSD1663) revealed that the Community School secretary was the assigned custodian for *Adult and Community Education Fee Receipt Books* although the secretary also used the prenumbered receipts for fee collections.

Recommendation

To ensure proper fiscal controls and accountability, and as required by *Chapter 27 of the Internal Accounts Manual*, the custodian for prenumbered forms should be someone who is not involved in the day-to-day use of the form; and each assigned document custodian shall use the Prenumbered Document Inventory Register (PBSD 0160) to perform the periodic inventory of the prenumbered forms.

Management's Response

Concur. A clerical staff has been chosen in accordance with Chapter 27 of the Internal Accounts Manual.

**Jupiter High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 500 North Military Trail
Jupiter, FL 33458

Principal:
Fiscal Year 2020: Colleen Iannitti
During Audit: Colleen Iannitti

Treasurer:
Fiscal Year 2020: Peggy Groh
During Audit: Peggy Groh

Community School Director:
Fiscal Year 2020: Suzanne Smith
During Audit: Suzanne Smith

Cash and Investments

Checking	\$1,394,470.69
Investments	
	\$1,394,470.69

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 156,555.41	\$ 334,173.93	\$ 322,925.98	\$ 68,958.15	\$ 50,243.15	\$ 186,518.36
Music	7,368.75	17,856.50	19,853.44	4,834.37	4,834.37	5,371.81
Classes	97,374.07	172,799.89	148,629.16	101,887.15	121,091.24	102,340.71
Clubs	84,761.21	271,277.59	258,162.68	94,801.04	75,660.02	117,017.14
Departments	277,499.68	329,124.08	243,035.17	49,673.32	55,555.06	357,706.85
Trusts	503,486.59	768,461.87	722,131.04	127,275.78	148,534.22	528,558.98
General	97,904.65	42,869.06	52,305.12	54,017.18	45,528.93	96,956.84
	\$1,224,950.36	\$1,936,562.92	\$1,767,042.59	\$ 501,446.99	\$ 501,446.99	\$1,394,470.69

DOCUMENTATION FOR FUNDRAISERS

Finding

The sponsor for the Chorus Candy Fundraiser (Account # 2-1500.03) did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2020.

Recommendation

To ensure fundraiser sponsors are familiar with and complying with the current fundraising procedures, they should complete the required Annual eLearning Training Course prior to conducting fundraising activities.

Management's Response

Concur. Direct chorus teacher to complete fundraiser training.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Five unused checks (#s 33644 through 33647, and #34417) were neither listed on the *Prenumbered Document Inventory Register (PBSD 0160)* nor defaced and retained for reference. Moreover, an additional 39 checks were voided because of printing or other errors and were not defaced and retained.
- Disbursement #33021 (for \$8,500.00) was for payment of a charter bus rental for a field trip. This disbursement was supported with a *Field Trip/Activity Planning Report and Approval Request Form (PBSD 1894)*. However, the *Planning Report* was not approved by the principal until two days after the expense was paid.
- Disbursement #34096 (for \$7,884.25) was supported by a \$7,584.25 invoice. As a result the school overpaid this vendor \$300.
- Disbursements #34457 (for \$3,500) was supported by a *School District Consultant Agreements (PBSD 1420)*. However, the expense did not have an itemized invoice indicating the dates and times services were provided.

Recommendation

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

- To ensure assets are adequately protected, all skipped and voided checks must be defaced (signature block removed), listed on the *Prenumbered Document Inventory Register (PBSD 0160)*, and retained for inspection.
- Field trips should be conducted in accordance with **School Board Policy 2.40** and related District guidelines. A *Field Trip/Activity Planning Report and Approval Request* and TDEs must be completed by the sponsor and pre-approved by the Principal and other appropriate supervisors depending on the destination for each field trip prior to any financial obligations.
- The school should contact the vendor to recoup the \$300 overpayment.
- Payments to consultants should be adequately supported by invoices or statements indicating the dates and times of the services.

Management's Response

Concur. We will follow all Pcard & field trip policies.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for leasing of school facilities found that payment for *Lease Agreement #1025* was received nine calendar days after the lessee began using the facilities.

Recommendation

Leasing of school facilities should be administered in accordance with **School Board Policy 7.18** and related District guidelines. Specifically, **School Board Policy 7.18**, requires that leasing charges “*are to be paid by check or credit card (no cash) at least forty-eight (48) hours prior to the use of a facility.*”

Management's Response

Concur. We will follow all leasing guidelines.

**Lake Worth High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 1701 Lake Worth Avenue
Lake Worth, FL 33460

Principal:
Fiscal Year 2020: Elvis Epps
During Audit: Elvis Epps

Treasurer:
Fiscal Year 2020: Mona Francois
During Audit: Mona Francois

Community School Director:
Fiscal Year 2020: Vincent Taormina
During Audit: Vincent Taormina

Cash and Investments

Checking	\$ 585,413.30
Investments	
	\$ 585,413.30

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 22,161.35	\$ 48,454.53	\$ 46,249.86	\$ 10,969.64	\$ 10,969.64	\$ 24,366.02
Music	17,936.50	44,506.22	49,594.84	7,828.90	7,373.90	13,302.88
Classes	17,539.60	19,470.75	20,564.04	18,168.16	19,423.06	15,191.41
Clubs	15,332.12	15,619.50	13,705.68	5,801.63	7,489.01	15,558.56
Departments	136,350.45	60,680.84	58,338.13	62,315.92	60,286.03	140,723.05
Trusts	374,840.77	429,656.60	434,131.11	99,701.37	99,931.30	370,136.33
General	10,385.82	6,412.03	11,350.12	3,565.10	2,877.78	6,135.05
	\$ 594,546.61	\$ 624,800.47	\$ 633,933.78	\$ 208,350.72	\$ 208,350.72	\$ 585,413.30

DOCUMENTATION FOR FUNDRAISERS

Finding

The Class of 2020 Shirt Sales (Account #3-2020.01) did not have the required *Sales Item Inventory Report*. A total of \$255 in sales revenues was deposited into the Internal Funds during July 1, 2019, through June 30, 2020. Based on the school’s purchasing records, this fundraiser should have generated a total estimated revenue of \$1,750. As a result, \$1,495 (85%) in estimated revenue was unaccounted for.

Item	Quantity					Selling Price	Revenues
	Beginning Inventory	Purchases ⁽¹⁾	Items Given Away	Inventory On Hand ⁽²⁾	Units Sold		
Shirts	-	150	-	80	70	\$25	\$1,750
Total Estimated Revenues							\$1,750
Total \$ Deposits into Internal Funds							\$255
<i>Estimated Revenues Unaccounted For</i>							<u>\$1,495</u>

(1) Based on purchasing records during July 1, 2019, through June 30, 2020.

(2) Based on our examination of physical inventory on August 18, 2020.

Recommendation

Fundraisers should be administered in accordance with ***School Board Policy 2.16*** and the related District guidelines. Specifically, significant discrepancy between the estimated revenue and actual collection should be investigated and resolved accordingly. *Sales Item Inventory Reports* should be properly prepared and completed with accurate information for each fundraiser and be approved by the principal. Accurate information will assist staff in reconciling the sales revenue with the estimated revenue.

Management’s Response

Concur. In the future, all school purchases will be closely monitored every month to maintain an active review and audit of sale receipts and inventory. The school’s bookkeeper conducted a mandatory meeting with all club sponsors and athletic coaches on fundraising and financial accountability. This sponsor was the only staff member who did not close out her account. She made no effort to do so. Even with the help of the school’s bookkeeper and Assistant Principal. Emails were sent in May and June for her to contact u about the Senior Class account. No reply even to this day. Her account is missing roughly \$1,495 from this account. I made a formal request to the OIG to look into this for me. I need an answer because this wrong.

DOCUMENTATION FOR DISBURSEMENTS

Finding

Disbursement #20551 (for \$4,157.39) was for payment of five invoices for the basketball program. Four of the five invoices were not processed for payment in a timely manner. The delay in payment resulted in \$133.59 of interest charges.

Recommendation

To avoid incurring unnecessary finance charges and in compliance with *Florida Statutes §218.503 (Prompt Payment Act)*, the school should promptly process payments for all invoices including those for District services.

Management's Response

Concur. We will conduct another training on purchasing procedures for all club sponsors. We spoke to the Athletic Director about processing outstanding bills in a timely manner. There was no reason for this delay because funds were in the account to pay it on time. This will not happen again.

**Olympic Heights High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 20101 Lyons Road
Boca Raton, FL 33434

Principal:
Fiscal Year 2020: Kelly Mills-Burke
During Audit: Kelly Mills-Burke

Treasurer:
Fiscal Year 2020: Beth Bauer
During Audit: Beth Bauer

Community School Director:
Fiscal Year 2020: Stacey Belton
During Audit: Stacey Belton

Cash and Investments

Checking	\$ 450,323.53
Investments	
	\$ 450,323.53

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 86,557.26	\$ 240,514.53	\$ 218,327.75	\$ 48,459.95	\$ 49,546.83	\$ 107,657.16
Music	7,461.23	62,446.62	81,428.67	42,114.20	19,573.68	11,019.70
Classes	25,025.80	81,531.49	69,574.22	27,801.04	22,182.29	42,601.82
Clubs	63,096.83	159,360.86	131,153.77	57,245.53	46,808.27	101,741.18
Departments	99,465.86	107,885.03	102,732.97	38,957.53	49,785.64	93,789.81
Trusts	166,470.50	304,993.66	349,117.79	67,675.73	98,654.98	91,367.12
General	4,577.24	24,147.17	30,875.38	22,253.49	17,955.78	2,146.74
	\$ 452,654.72	\$ 980,879.36	\$ 983,210.55	\$ 304,507.47	\$ 304,507.47	\$ 450,323.53

DEPOSIT OF MONIES

Finding

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

- \$1,201 in three collections recorded on the *Drop-safe Log* in October 2019 and January 2020 were returned to sponsors for clarifications. Although the reasons for the returns were documented on the *Log*, the sponsor did not initial on the *Log* acknowledging the receipt of the returned collections.
- \$402 (\$30 in cash and \$372 in checks) collected through three MCRs (#s 1565-1, 1565-4, and 1565-33) was retained by the sponsor for one to two working days before the money was put into the drop-safe for deposit.

Recommendation

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

- To ensure proper fiscal accountability, monies returned to the sponsor for clarification should be noted and acknowledged (signed/initialed) by the sponsor on the *Log*.
- *DOE Rules* and *District Bulletin #P-14051-S/CFO* require that monies collected be put into the Drop Safe daily and be deposited into the bank within five working days after the collections. Delay in turning in the monies for deposit could subject the monies to unwarranted exposure and result in potential irregularities.

Management's Response

Concur. Bookkeeper will ensure that the sponsor initials the log, acknowledging the receipt of the returned collections. In addition, sponsors will be retrained so they understand that all monies collected MUST be deposited the same day it was collected.

DOCUMENTATION FOR FUNDRAISERS

Finding

The Reusable Water Bottle Sales (Account #4-3350.01) had a total sales revenue of \$114 deposited into the Internal Funds during the period July 1, 2019, through September 21, 2020. However, based on the school's purchasing records, the *Sales Item Inventory Report (SIIR)* for School Year 2020, and our observation of physical inventory during the audit, this fundraiser should have generated a total estimated revenue of \$394. Consequently, \$280 (71%) in estimated revenue was unaccounted for.

Furthermore, the *Sales Item Inventory Report* was not accurately completed. Specifically, the selling price listed on the *SIIR* was different from the selling prices listed on the collection records. Also, the sponsor indicated an ending inventory of 67 water bottles on the *SIIR*. However, our observation of the physical inventory identified 32 water bottles. Moreover, the principal did not review and approve the *SIIR*.

Item	Quantity					Selling Price ⁽⁴⁾	Revenues
	Beginning Inventory ⁽¹⁾	Purchases ⁽²⁾	Items Given Away ⁽¹⁾	Inventory On Hand ⁽³⁾	Units Sold		
Bottles	0	100	10	32	52	\$7	\$364
					6	\$5	\$30
Total Estimated Revenues							\$394
Total Sales Revenues Collected							114
<i>Estimated Revenues Unaccounted For</i>							<u>\$280</u>

- (1) Based on *FY20 Sales Item Inventory Report*.
- (2) Based on purchasing records during July 1, 2019, through September 21, 2020.
- (3) Based on the auditor observation of physical inventory on September 21, 2020.
- (4) Based on the *Fundraising Application/Recap Form* and *Monies Collected Report*.

Recommendation

Sales Item Inventory Report should be prepared and completed with accurate information for each fundraiser. Accurate information will assist staff in reconciling the actual sales revenue with the estimated revenue. Moreover, the *Sales Item Inventory Report* should be approved by the Principal to confirm the legitimacy for items, if any, that were given-away or missing. Significant discrepancy between the estimated revenue and actual collection should be reviewed and resolved accordingly.

Management’s Response

Concur. Will meet with sponsor and remind of the proper protocol to follow when selling items.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card purchases found that Disbursement #43059 (for \$9,442) was for payment to a planning company that provided the set up service for the October 18, 2019 Homecoming Event. However, the disbursement for this event did not have a *School District Consultant Agreement (PBSD 1420)*. Moreover, the Event Order was signed by the sponsor instead of the principal.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual*, and related District guidelines. Specifically, to comply with *Section 8* of the *Consultant Agreement* and

Florida Statutes §1012.465 (Jessica Lunsford Act), consultant background must be cleared prior to performing services and having contact with students at the school. The *School District Consultant Agreement (PBSD 1420)* should be properly executed for all consultants with dated signatures.

Management's Response

Concur. We have a new SGA Sponsor that coordinates Homecoming Events. I will meet with the sponsor to ensure they are aware of the requirements of consultant agreements when planning events. In addition, the principal, not the sponsor, must sign all agreements.

PRENUMBERED DOCUMENTS

Finding

The review of controls of prenumbered documents revealed that:

- The school had neither assigned a document custodian nor maintained a *Prenumbered Document Inventory Register (PBSD 0160)* for the *Adult Community Education Receipts*.
- Inventory of *School Checks* was performed once at year-end, instead of monthly as required.

Recommendation

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

- A designated document custodian should be assigned for each prenumbered form; and the staff assignment should be recorded on the *Document Custodian Assignment Register (PBSD 1663)* accordingly.
- The Document Custodian should account for each prenumbered document, including *School Checks*, through the use of the *Prenumbered Document Inventory Register (PBSD 0160)* to confirm the periodic inventory of the forms.

Management's Response

Concur. The document custodian was removed from the position. A new document custodian was put in place. All training has been completed.

LEASING OF SCHOOL FACILITIES

Finding

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

- Leasing charges for 11 leases (#s 1008, 1012, 1013, 1016, 1018, 1021, 1025, 1027, 1028, 1031, and 1032) were not collected prior to the use of the facilities, with delays ranging from one to 37 days.
- Eleven *Lease Agreements* (#s 1008, 1012, 1013, 1006, 1016, 1018, 1021, 1025, 1028, 1031, and 1032) were neither signed by the lessees nor approved by the Principal in a timely manner. Delays ranged from one to 92 days after the leasehold periods began. Moreover, two *Lease Agreements* (#1024 and #1027) were not signed by the lessees.
- Lease #1036 included \$550 in labor fees for security services provided by School Police on January 13, 2020. However, the TRIRIGA System was not updated to reflect this additional charge.

Recommendation

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

- As required by ***School Board Policy 7.18***, “fees are to be paid by check or credit card at least forty-eight (48) hours prior to use of a facility.”
- To protect the best interests of the School District and ensure *Lease Agreements* are legally enforceable, leases should be properly executed with all the required signatures, prior to the use of facilities by lessees.
- Leasing information should be accurately recorded in the TRIRIGA System; and the record should be updated accordingly with new information such as contract amendments and cancellations.

Management’s Response

Concur. Principal met with leasing coordinator and reviewed all of the findings Principal told the coordinator to contact the district for a refresher regarding leasing facilities and the rules/regulations. She was directed to ensure all monies were collected prior to the use of the facilities and all leases are signed by the lessees and the principal in a timely manner, before the lease begins.

Additional Comments

All findings are being addressed and training/retraining has been put in place.

Pahokee Middle / Senior High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 900 Larrimore Road
Pahokee, FL 33476

Principal:
Fiscal Year 2020: Dwayne Dennard
During Audit: Dwayne Dennard

Treasurer:
Fiscal Year 2020: Brandi Angram / Raisa Prieto
During Audit: Raisa Prieto

Cash and Investments

Checking	\$ 173,348.61
Investments	
	\$ 173,348.61

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 16,498.82	\$ 82,473.66	\$ 84,390.80	\$ 7,278.82	\$ 7,505.07	\$ 14,355.43
Music	728.00	8,140.23	7,067.56	3,591.43	3,591.43	1,800.67
Classes	8,727.99	18,427.39	16,424.39	7,554.88	7,328.63	10,957.24
Clubs	15,705.46	22,032.97	26,034.27	5,142.62	2,548.56	14,298.22
Departments	29,424.94	28,018.33	44,762.73	11,733.38	9,450.14	14,963.78
Trusts	106,995.68	236,117.36	218,096.81	400.00	8,877.30	116,538.93
General	5,158.79	6,654.38	14,978.83	11,497.51	7,897.51	434.34
	\$ 183,239.68	\$ 401,864.32	\$ 411,755.39	\$ 47,198.64	\$ 47,198.64	\$ 173,348.61

NOTE: Pahokee Middle-Senior High School operates a unique model of two separate campuses with one shared bank account and one shared school treasurer.

ACCOUNTS PAYABLES

Finding

As of November 30, 2020, the school's accounting records indicated that its Internal Funds had an available balance of \$211,204.60. However, the school had a total unpaid debt of \$16,432.40 due to the Central Office of which \$13,188.73 (80%) was more than 60 days past due.

Recommendation

Pursuant to *School Board Policy 6.071* and *Chapter 28, District Internal Accounts Manual*, Internal Accounts custodians are required to submit payments to the district for goods, services, and equipment within 30 days of the receipt of the monthly statements. Failure to remit payment in a timely manner could result in the loss of district billing privileges, charging the school budget for the delinquent balance, or offsetting the delinquent balance against District payments due to the school.

Management's Response

Concur. All personnel that are responsible for any monetary interactions will stay in compliance with the district's financial protocol through attending district financial trainings.

DOCUMENTATION FOR FUNDRAISERS

Finding

Fundraising documentation was not prepared for the MSAVID Fanny Packs fundraiser (Account #5-0066.01) and HS General Activities School Store (Account #7-0100.02).

Recommendation

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

- To ensure that fundraising activities are consistent with the School Board Mission, fundraisers should be pre-approved by the Principal and documented in the *Fundraising Application/Recap Form*.
- *Sales Item Inventory Report* should be properly prepared and completed with accurate information for each fundraiser and be approved by the Principal. Accurate information will assist staff in reconciling the sales revenue with the estimated revenue.

- Failure to prepare the related reports for fundraisers defeat the purpose of controls and could result in undetected loss of school assets. The OIG will refer any future repeated violations in this finding by the same sponsor to the Office of Professional Standards for further action.

Management's Response

Concur. All designated personnel that are responsible for Leasing and P-Card will stay in compliance with the district's protocol through attending the district's yearly leasing and P-card trainings.

DOCUMENTATION OF DISBURSEMENTS

Finding

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

- Four disbursements (#14180 for \$2,574, #14199 for \$10,909.07, #14213 for \$4,172.10 and #14248 for \$5,000) totaling \$22,655.17 did not have the required *Purchase Order*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.
- Disbursement #14199 (for \$1,975.62) was for payment for cheerleading uniforms and included one invoice for \$1,918.08 which was paid late resulting in a late fee of \$57.54.
- Disbursement (#14190 for \$2,232) was payment for a charter bus. However, the disbursement did not have a *Check Requisition* or any supporting documentation for the expense.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual* and related District guidelines. Specifically:

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- To avoid incurring unnecessary finance charges and in compliance with *Florida Statutes §218.503 (Prompt Payment Act)*, the school should promptly process payments for all invoices including those for District services.
- To ensure that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.

Management's Response

Concur. The new bookkeeper is aware to closeout all account liabilities within the district allotment timeframe. In addition, the new bookkeeper is also aware through training that all transactions over \$1,000 must have the principal pre-approval towards the purchase order.

LEASING OF SCHOOL FACILITIES

Finding

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

- The leasing information for Lease #1001 was recorded in the Tririga System. However, the school did not maintain an executed copy of the *Lease Agreement*. Moreover, the lease was electronically approved by the Principal six working days after the lease period concluded.
- Lease #1003 was for use of the school facilities on August 10, 2019. However, \$1,105 in labor charges had not been collected from the lessee as of December 3, 2020.
- The school received \$935 in leasing fees for Lease #1004 on October 23, 2019, but the payment was not recorded in the Tririga System. As a result, the System overstated the unpaid balance from the lessee by \$935.
- According to staff, Lease #1005 was cancelled. However, the cancellation was not updated in the Tririga System. As a result, the System overstated the school's leasing revenue and receivable leasing fees by \$830.80.

Recommendation

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

- To ensure *Lease Agreements* are legally enforceable, they should be properly executed with all the required signatures prior to the use of facilities by lessees. The school should also maintain a hard copy of the executed *Lease Agreement* for future reference, in addition to recording leasing activities in the Tririga System.
- ***School Board Policy 7.18***, requires that leasing charges “*are to be paid by check or credit card (no cash) at least forty-eight (48) hours prior to the use of a facility.*” The school should seek the unpaid lease fees and report any uncollected fees to the Planning & Intergovernmental Relations Department in order to prevent the lessees from using District facilities in the future. The school should collect the \$1,105 in unpaid labor fees from the lessee of Lease #1003.
- Leasing information should be accurately maintained in the Tririga System. Information should be updated for collections, contract amendments and cancellations.

Management's Response

Concur. All leasing is going through the Assistant Principal over facilities and all paperwork must be properly completed before authorize signature by the principal and occupy of the facility is taken operations by the lease according to district protocol

Additional Comments

We have completed the timeframe for training and will have ongoing training of district operational procedures. In addition, the newly designated personnel have completed all training in reference to the violations in this report, as of January 21, 2021, to ensure proper protocol.

**Palm Beach Central High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 8499 West Forest Hill Boulevard
Wellington, FL 33411

Principal:
Fiscal Year 2020: Darren Edgecomb
During Audit: Darren Edgecomb

Treasurer:
Fiscal Year 2020: Norma Flores
During Audit: Norma Flores

Community School Director:
Fiscal Year 2020: Nereyda Garcia
During Audit: Nereyda Garcia

Cash and Investments

Checking	\$ 414,487.60
Investments	
	\$ 414,487.60

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 114,935.11	\$ 234,045.87	\$ 233,384.44	\$ 80,810.37	\$ 84,859.37	\$ 111,547.54
Music	12,010.77	36,631.51	43,613.23	10,908.32	4,544.35	11,393.02
Classes	20,910.59	54,557.00	71,173.11	5,445.68	7,871.25	1,868.91
Clubs	40,124.66	245,137.16	239,934.23	90,428.59	89,208.32	46,547.86
Departments	118,611.57	74,504.72	55,610.28	26,937.76	27,756.16	136,687.61
Trusts	93,890.45	354,439.41	365,649.30	52,193.21	52,855.54	82,018.23
General	19,996.59	72,288.67	68,231.89	48,280.91	47,909.85	24,424.43
	\$ 420,479.74	\$1,071,604.34	\$1,077,596.48	\$ 315,004.84	\$ 315,004.84	\$ 414,487.60

LEASING OF SCHOOL FACILITIES

Finding

The review of facility leasing found that:

- Leasing charges for two leases (#s 1007 and 1012) were not collected prior to the use of the facility. Delays ranged from two to six days.
- *Lease Agreement #1012* was not signed by the lessee and witness until one day after the leasehold period had begun.
- The leasing activities for two leases (#1005 and #1012) exceed the contracted time. The lessees were subsequently invoiced \$300 and \$432, respectively, for the additional security services. However, the TRIRIGA System was not updated to reflect the additional charges. As a result, the TRIRIGA System understated the school's leasing income by \$732.

Recommendation

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

- As required by ***School Board Policy 7.18***, "fees are to be paid by check or credit card at least forty-eight (48) hours prior to use of a facility."
- To ensure *Lease Agreements* are legally enforceable, they should be executed with all the required signatures prior to the use of facilities by lessees.
- Leasing information should be accurately recorded in the TRIRIGA System; and the record should be updated with new information such as fee waivers and amendments in leasing arrangements.

Management's Response

Concur. All leasing information will be accurately recorded in the TRIRIGA System. We will follow School Board Policy 7.18.

**Palm Beach Gardens High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 4245 Holly Drive
Palm Beach Gardens, FL 33410

Principal:
Fiscal Year 2020: Donald Hoffman
During Audit: Donald Hoffman

Treasurer:
Fiscal Year 2020: Erica Prochilo
During Audit: Erica Prochilo

Community School Director:
Fiscal Year 2020: Cynthia McDade
During Audit: Cynthia McDade

Cash and Investments

Checking	\$ 371,440.92
Investments	
	\$ 371,440.92

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 89,254.18	\$ 179,800.04	\$ 210,310.90	\$ 44,199.00	\$ 44,371.76	\$ 58,570.56
Music	10,074.94	110,552.15	110,810.25	27,490.15	28,899.03	8,407.96
Classes	40,508.90	102,481.35	111,478.78	6,878.68	30,596.82	7,793.33
Clubs	32,189.27	117,945.90	113,605.78	21,333.10	20,938.75	36,923.74
Departments	97,148.33	133,723.73	135,665.90	50,784.53	52,772.60	93,218.09
Trusts	175,120.40	200,485.12	248,880.48	17,340.95	17,642.06	126,423.93
General	5,818.06	17,991.22	10,900.58	30,411.40	3,216.79	40,103.31
	\$ 450,114.08	\$ 862,979.51	\$ 941,652.67	\$ 198,437.81	\$ 198,437.81	\$ 371,440.92

Palm Beach Gardens High School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

Palm Beach Lakes High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 3505 Shiloh Drive
 West Palm Beach, FL 33407

Principal:
 Fiscal Year 2020: David Alfonso
 During Audit: David Alfonso

Treasurer:
 Fiscal Year 2020: Mavolin Cornish
 During Audit: Mavolin Cornish

Community School Director:
 Fiscal Year 2020: Cynthia Henderson
 During Audit: Cynthia Henderson

Cash and Investments

Checking	\$ 100,216.36
Investments	
	\$ 100,216.36

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 1,138.61	\$ 127,946.08	\$ 124,898.36	\$ 48,420.23	\$ 44,715.41	\$ 7,891.15
Music	5,276.34	68,248.20	77,942.46	22,527.49	22,264.49	(4,154.92)
Classes	36,281.63	41,861.00	70,851.94	5,340.47	11,735.08	896.08
Clubs	13,854.64	54,736.02	45,686.83	21,761.56	23,074.37	21,591.02
Departments	29,676.09	34,192.02	33,959.15	13,179.74	17,243.56	25,845.14
Trusts	58,648.25	216,386.07	217,688.49	14,123.76	17,966.08	53,503.51
General	(1,677.25)	5,612.59	20,936.70	18,860.60	7,214.86	(5,355.62)
	\$ 143,198.31	\$ 548,981.98	\$ 591,963.93	\$ 144,213.85	\$ 144,213.85	\$ 100,216.36

DEPOSIT OF MONIES

Finding

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

- One page of the *Drop-safe Log* (#50-13600) was missing.
- \$165 collected through two MCRs (#1296-6 and #1296-11) were retained by the sponsor for two working days before the money was put into the drop-safe for deposit.

Recommendation

Money collections should be administered in accordance with **DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools)**, **Internal Accounts Manual**, and District guidelines. Specifically,

- To ensure proper fiscal accountability and as required by **Bulletin #P-14051-S/CFO**, "*Completed Drop Safes Logs must be filed sequentially in numerical order in a binder and retained for five years.*"
- **DOE Rules** and District **Bulletin #P-14051-S/CFO** require that monies collected be put into the drop-safe daily, and be deposited into the bank within five working days after the collections. Delay in turning in the monies for deposit could result in potential irregularities.

Management's Response

Concur. This was the last page of the pack. We believe that it was thrown out when that area was cleaned during the summer. We will speak with the sponsors about depositing money daily when collected. We will conference note the conversation. (First stop of progressive discipline)

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of documentation for fundraisers revealed that:

- Although a *Sales Item Inventory Report* for the Band Krispy Kreme Donut Sales (Account #2-1000.04) was prepared and approved by the Principal, none of the fundraiser's information was recorded on the form. Missing information included (1) a description of the items for resale, (2) quantities of items purchased, and (3) the selling prices and revenues. Consequently, there was no information to ascertain if all collections from the fundraiser were properly accounted for. Similar noncompliance by the same sponsor was also noted in Fiscal Year 2019.

Furthermore, the sales activities for the Band Krispy Kreme Donut Sales began on September 23, 2019. However, the sponsor for this fundraiser did not complete the eLearning Fundraiser Training Course until October 16, 2019; i.e., 23 days after fundraising activities began.

- As indicated by the sponsors on the *Sale Item Inventory Reports (SIIR)* for the following two fundraisers, both fundraisers had significant quantities of given-away or missing inventory. However, no record was maintained to document the purposes for these free items.
 - The Girls' Varsity Soccer Coupon Book Sales (Account #1-5030.02) purchased 57 coupon books for resale, and 43 (or 75%) coupon books with a total resale value of \$1,075 were given away or missing. Staff stated that some students did not return the unsold coupon books issued to them. However, no records were maintained to document who received and did not return the coupon books.
 - The Girls' Varsity Basketball T-Shirts Sales (Account #1-0850.01) purchased 100 T-Shirts for resale, and 65 (or 65%) shirts with a total resale value of \$710 were either missing or given-away free of charge.
- The Yearbook Sales (Account #5-0450.00) did not have the required *Sales Item Inventory Report*. Furthermore, the sponsor did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2020.

Recommendation

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

- To ensure proper fiscal accountability, *Sales Item Inventory Report* should be prepared and completed with accurate information. Accurate *Sales Item Inventory Report* should assist staff in (1) reconciling sales revenue and (2) tracking items purchased, given-away, or remained in inventory. Significant discrepancy, if any, between the estimated revenue and actual receipt should be reviewed and resolved accordingly.
- As required by the *Sales Item Inventory Report*, “...items that are unaccounted for or given away at no cost. An explanation should be provided with what happened to these items, if known. For items given away with a resale cost of \$50 or more, provide a detailed listing of who received the items. Missing items with a resale cost of \$50 or more will be considered stolen and should be reported to the principal immediately.”
- To ensure staff understand and comply with the updated fundraising procedures, fundraiser sponsors should complete the required eLearning Fundraiser Training Course annually prior to conducting fundraising activities.

Management's Response

Concur. 1. Krispy Kreme Fundraiser will never be allowed again. Too much confusion on how to handle the fundraiser. 2. Girls Varsity Soccer had a list of who received a coupon book. The girls that have not returned the books have been placed on the obligation list and will pay for the coupon books. 3. Admin and treasurer were unaware of the coach giving away t-shirts to students. Coach did document that I was a giveaway on sales inventory but did not do so in detail with student names and reasons why. 4. Treasurer will ensure that sponsors have completed the eLearning training prior to the commencement of any fundraiser.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- The school engaged a consultant to provide DJ services to the school at various events during August 21, 2019, through June 10, 2020. The first service was provided at the August 23, 2019, football game (Disbursement #104833 for \$75). However, the *School District Consultant Agreement* was neither signed by the consultant nor reviewed and approved by the Principal until August 26, 2017, three days after contract services began.
- Disbursement #13686 for (\$2,564.70) was supported by a "Customer Statement," instead of itemized invoices showing the details of the items purchased. Moreover, this June 18, 2020, disbursement was for payment of invoices between October 8, and December 3, 2019, or six to eight months late.
- Disbursement #105155 (for \$4,932) was for the payment of the expenses for the January 20, 2019, Marching Band field trip to St. Petersburg. However, the *Field Trip/Activity Planning and Approval Request Form* was not approved by the Principal and Regional Superintendent respectively until March 24 and 25, 2019, respectively.
- Supporting documents for two sample disbursements totaling \$6,640.84 (#125148 for \$2,450.84 and #105212 for \$4,190) were not defaced after payments.
- Three disbursements totaling \$2,798.99 (#104969 for \$155.74, #105242 for \$192.41 and #105148 for \$2,450.84) and a May 26, 2020, P-Card transaction (for \$614.40) included sales tax totaling \$219.33 although they were tax-exempt qualified purchases.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual* and related District guidelines. Specifically,

- To comply with *Section 8* of the *Consultant Agreement* and **Florida Statutes §1012.465 (Jessica Lunsford Act)**, consultant background must be cleared prior to performing services and having contact with students at the school. The *School District Consultant Agreement (PBSD 1420)* should be properly executed for all consultants with dated signatures.
- To ensure that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.
- Field trips should be administered in accordance with **School Board Policy 2.40**. Specifically, out-of-county field trips should be pre-approved by the Principal and Regional Superintendent.
- To avoid potential duplicate payments, supporting documentation should be defaced (stamped “PAID”) after payment was made.
- The School District is sales tax-exempt government; it should not pay sales tax for qualified purchases.

Management’s Response

Concur. 1. We will make sure that contracts are signed prior to events. Consultant was cleared and district approved. 2. This was a mix of invoices and customer statements. There was itemization. However, we will make sure that invoices only will be used. 3. I don’t know why the eForm dates were so off. This field trip was approved in a timely manner that is why they were able to go. 4. %43asurer missed stamping paid on two items – she will be more careful to stamp all paid disbursements. 5. Treasurer will not reimburse tax. Teachers know better and they will not receive tax reimbursement.

PRENUMBERED DOCUMENTS

Finding

The review of controls in prenumbered documents found the following:

- The *Document Custodian* did not perform the required monthly inventory of *School Checks*. Instead, the inventory check was performed once at the end of the school year.
- The *Prenumbered Document Inventory Register (PBSD 0160)* for *Prenumbered Tickets* was not completed with all the required information. Missing information included all the inventories maintained and number of tickets used during the year.

Recommendation

To ensure proper fiscal controls and accountability, and as required by **Chapter 27 of the Internal Accounts Manual**, the document custodian should account for each prenumbered document, including

School Checks. The *Prenumbered Document Inventory Register (PBSD 0160)* should be used to confirm the periodic inventory check of the forms.

Management's Response

Concur. The was the document custodian's first year. She will not make this mistake again.

LEASING OF SCHOOL FACILITIES

Finding

Four *Lease Agreements* (#s 1002, 1030, 1043 and 1045) were neither approved by the principal nor signed by the lessees and witnesses in a timely manner. Delays ranged from five to 182 days after the leasehold periods began.

Recommendation

Leasing of school facilities should be administered in accordance with ***School Board Policy 7.18*** and related District guidelines. Specifically, to protect the best interest of the School District, all *Lease Agreements* should be executed with all the required signatures prior to the use of facilities by lessees.

Management's Response

Concur. The pandemic was a major factor with this finding. Assistant Principal overseeing leases will make sure that this will not happen again.

**Park Vista High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 7900 Jog Road
Lake Worth, FL 33467

Principal:
Fiscal Year 2020: Reginald Myers
During Audit: Reginald Myers

Treasurer:
Fiscal Year 2020: Leigh Katusak
During Audit: Leigh Katusak

Community School Director:
Fiscal Year 2020: Ronald Peteck
During Audit: Ronald Peteck

Cash and Investments

Checking	\$ 577,559.46
Investments	
	\$ 577,559.46

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 148,820.87	\$ 373,355.13	\$ 383,178.48	\$ 124,309.93	\$ 103,769.47	\$ 159,537.98
Music	18,125.86	642,377.11	670,937.37	289,360.75	290,028.27	(11,101.92)
Classes	13,641.58	38,982.62	46,556.30	13,678.88	16,525.01	3,221.77
Clubs	75,549.28	137,345.19	123,095.55	37,616.26	40,869.55	86,545.63
Departments	160,060.94	148,433.78	111,463.12	48,541.14	62,319.56	183,253.18
Trusts	132,636.63	180,375.81	236,059.95	56,906.85	38,787.16	95,072.18
General	76,264.99	63,724.40	60,843.96	45,645.11	63,759.90	61,030.64
	\$ 625,100.15	\$1,584,594.04	\$1,632,134.73	\$ 616,058.92	\$ 616,058.92	\$ 577,559.46

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample *Monies Collected Reports* (MCRs) found that monies collected were not always deposited into the drop-safe in a timely manner. For example, \$10,030 (\$975 in cash and \$9,055 in checks) collected through seven MCRs (#s 2352-13, 2352-14, 2352-15, 2352-16, 2352-17, 2352-18, and 2352-19) for a baseball fundraiser were not deposited daily and was retained by the sponsor for one working day before putting the money into the drop-safe for deposit.

Recommendation

DOE Rules and *District Bulletin #P-14051-S/CFO* require that monies collected be put into the drop-safe daily and be deposited into the bank within five working days after the collections. Delay in turning in the monies for deposit could subject the monies to unwarranted exposure and result in financial irregularities.

Management's Response

We are aware that monies are to be placed in the safe on the [day] they are collected. However, the Baseball Coach was unable to do so in one night due to a late night Baseball Game because as Baseball field is not located on the school's campus. The school had already been locked and secured for the night. The funds were immediately deposited the next morning and all monies listed were included in the deposit on January 30, 2020.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the *Sales Item Inventory Report* for the P.E. Uniform Sales (Account # 5-1900.01) was not completed with accurate information. Based on the *Sales Item Inventory Report* as of June 30, 2020, the school had 1,369 items remaining in inventory: 687 short-sleeved shirts, 80 long-sleeved shirts, and 602 shorts. However, as of October 1, 2020, our observation of the inventory performed during the audit found 1,390 items, which included 758 short-sleeved shirts and 632 shorts.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically, to ensure proper fiscal accountability, the *Sales Item Inventory Report* should be accurately completed with all needed information. Accurate *Sales Item Inventory Report* should assist staff in (1) reconciling sales revenues and (2) tracking of items purchased, given away, or

remaining in inventory. Significant discrepancy between the estimated revenue and actual receipts should be reviewed and resolved accordingly.

Management's Response

Concur. Refresher training will be received by the sponsor/teacher to ensure proper procedures are followed for inventorying products/items purchased and accountability. We did locate 63 of the long-sleeved shirts.

LEASING OF SCHOL FACILITIES

Finding

The review of records for school facility leasing found that *Lease Agreement #1017* was not properly executed with all the required signatures. The *Agreement* was neither signed by the lessee nor a witness.

Recommendation

Leasing of school facilities should be administered in accordance with ***School Board Policy 7.18*** and related District guidelines. Specifically, to protect the best interest of the School District, all *Lease Agreements* should be executed with all the required signatures prior to the use of facilities by lessees.

Management's Response

Concur. This was an oversight on our part. All fees associated with this lease were accounted for and paid to the School District.

Additional Comments: _____

Park Vista High School
Management Letter
Year Ended June 30, 2020

Principal's Signature

Date

**Royal Palm Beach High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 10600 Okeechobee Boulevard
Royal Palm Beach, FL 33411

Principal:
Fiscal Year 2020: Jesus Armas
During Audit: Jesus Armas

Treasurer:
Fiscal Year 2020: JoAnne Hopkins
During Audit: Diana Marker

Community School Director:
Fiscal Year 2020: Alexandra Deveroux
During Audit: Alexandra Deveroux

Cash and Investments

Checking	\$ 116,089.57
Investments	
	\$ 116,089.57

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$ 113,663.36	\$ 122,500.02	\$ 28,233.62	\$ 28,366.62	(\$ 8,969.66)
Music	0.00	15,419.99	15,600.00	3,185.76	2,410.76	594.99
Classes	5,588.78	69,945.00	65,045.39	32,546.30	32,126.30	10,908.39
Clubs	33,285.11	153,877.16	156,376.14	45,977.01	45,303.64	31,459.50
Departments	32,552.30	77,776.35	79,754.56	27,225.01	24,357.49	33,441.61
Trusts	80,993.78	161,130.58	186,329.93	5,437.87	7,636.16	53,596.14
General	(4,636.40)	6,385.26	4,285.66	5,158.05	7,562.65	(4,941.40)
	\$ 147,783.57	\$ 598,197.70	\$ 629,891.70	\$ 147,763.62	\$ 147,763.62	\$ 116,089.57

DEPOSIT OF MONIES

Finding

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

- MCRs were not always completed with all the required information. For example, the sponsors for two collections totaling \$ 9,861 (MCR #836-6 for \$827 and #836-14 for \$9,034) did not identify the payments as checks or list the check numbers on the MCRs.
- Deposit #852 (for \$7,340.75) included a collection for \$836.61. However, the MCR (#852-28) for this collection was missing.

Recommendation

Money collections should be administered in accordance with *DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools)*, *Internal Accounts Manual*, and District guidelines. Specifically, monies collected should be supported by MCRs with all the required information, including the account number, remitter's signature, payer's name, dollar amount, and check number when appropriate.

Management's Response

Concur. Continue training for employees.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser documentation revealed that the Senior Class Shirt Sales (Account #3-2020.01) did not have the required *Sales Item Inventory Report*. Also, the sponsor did not complete the required Annual eLearning Fundraiser Training Course during Fiscal Year 2020.

Recommendation

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

- The *Sales Item Inventory Report* should be reviewed and approved by the Principal to account for any items that were given-away free-of-charge, or missing. Accurate information on the *Sales Item Inventory Report* will assist staff in reconciling the sales revenue with the estimated revenue.
- To ensure fundraiser sponsors are familiar with and complying with the current fundraising procedures, they should complete the required Annual eLearning Training Course prior to conducting fundraising activities.

Management’s Response

Concur. Continue training for employees

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card transaction records found that the following P-Card purchases exceeded the \$1,000 per vendor per day limit, but did not have prior approval from the Purchasing Dept.

Date	Vendor	Item	Invoice	Total
Sept. 11, 2019	Generation T’s	T-Shirts	\$669.25	
	Generation T’s	T-Shirts	\$339.00	\$1,029.25
Oct. 18, 2019	Costco	School store merchandise	\$999.19	
	Costco	Banker boxes	\$56.70	\$1,055.89
Dec. 5, 2019	PrintItPlus	Printing	\$565.00	
	PrintItPlus	Printing	\$546.75	\$1,111.75

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines. Specifically, P-Card purchases in excess of \$1,000 require prior approval of Purchasing.

Management’s Response

Concur. Reminder to p-card holders of the policies.

**Santaluces High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 6880 Lawrence Road
Lantana, FL 33462

Principal:
Fiscal Year 2020: Tameka Robinson
During Audit: Tameka Robinson

Treasurer:
Fiscal Year 2020: Susan Diglio / Vagira Seeden
During Audit: Vagira Seeden

Community School Director:
Fiscal Year 2020: Terry Gaddy
During Audit: Terry Gaddy

Cash and Investments

Checking	\$ 253,669.34
Investments	
	\$ 253,669.34

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 52,395.69	\$ 152,793.69	\$ 152,925.26	\$ 62,531.04	\$ 61,505.51	\$ 53,289.65
Music	45,340.60	44,536.94	55,804.63	14,704.25	15,306.25	33,470.91
Classes	14,382.12	30,541.00	37,452.93	10,722.28	8,250.32	9,942.15
Clubs	21,781.66	41,372.43	40,581.75	8,486.48	10,503.99	20,554.83
Departments	72,967.70	83,178.72	80,155.82	37,994.64	35,308.60	78,676.64
Trusts	54,134.42	231,506.11	223,880.90	10,327.66	12,903.94	59,183.35
General	(4,258.00)	6,340.73	2,543.18	129.79	1,117.53	(1,448.19)
	\$ 256,744.19	\$ 590,269.62	\$ 593,344.47	\$ 144,896.14	\$ 144,896.14	\$ 253,669.34

MISSING RECORDS

Finding

As indicated by staff, the documentation for money collections and disbursements for Fiscal Year 2020 Internal Funds were missing. Due to the missing records, we were unable to ascertain whether (1) all revenues were properly accounted for, (2) expenditures were appropriate, and (3) program activities were administered in accordance with *School Board Policies* and District's procedures and guidelines.

We performed analytical review of the Internal Funds activities recorded in the Accounting System (SchoolCash.net), and reviewed sample transactions based on available copies of *Monies Collected Reports* maintained by activities sponsors, *Drop-safe Logs*, and P-Card documentation. No significant noncompliance and potential irregularities were identified during the review.

Recommendation

All school records should be properly safeguarded and retained for time-period consistent with the *District's Record Retention Schedule*.

Management's Response

Concur. A meeting was held with the bookkeeper to ensure all records are properly safeguarded and returned as directed by the school.

**Seminole Ridge High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 4601 Seminole Pratt Whitney Road
Loxahatchee, FL 33470

Principal:
Fiscal Year 2020: James Campbell
During Audit: James Campbell

Treasurer:
Fiscal Year 2020: Rocio Soucy
During Audit: Rocio Soucy

Community School Director:
Fiscal Year 2020: John Hay
During Audit: John Hay

Cash and Investments

Checking	\$ 498,333.88
Investments	
	\$ 498,333.88

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 85,289.14	\$ 168,831.44	\$ 177,023.64	\$ 61,740.22	\$ 53,941.23	\$ 84,895.93
Music	8,104.61	217,260.53	253,337.13	42,031.85	36,614.87	(22,555.01)
Classes	17,578.21	32,634.04	36,816.39	43,797.12	41,057.25	16,135.73
Clubs	53,507.26	162,581.21	137,795.77	63,574.29	92,452.50	49,414.49
Departments	197,321.18	243,375.25	242,100.42	100,631.93	82,187.60	217,040.34
Trusts	158,734.52	151,061.72	162,060.38	10,064.56	13,323.51	144,476.91
General	19,354.49	35,157.62	43,323.61	28,045.60	30,308.61	8,925.49
	\$ 539,889.41	\$1,010,901.81	\$1,052,457.34	\$ 349,885.57	\$ 349,885.57	\$ 498,333.88

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #22790 (for \$10,624) was to pay for a three-day band camp for 125 students. However, this activity did not have the approved *Field Trip/Activity Planning Report and Approval Request Form*. Also, the camp *Memorandum of Agreement* was signed by the sponsor rather than the Principal.
- ***Purchasing Manual, Chapter 13***, states, “a Principal can approve up to \$5,000 per supplier, per fiscal year.” Consultant contracts over \$5,000 must be signed by the consultant, principal, and regional/instructional superintendent before sending to the Purchasing Department to complete the process. The following three *School District Consultant Agreements (PBSD 1420)* exceeded the threshold for the principal’s approval.
 - Two *Agreements* for \$4,000 each (totaling \$8,000) for the same marching band consultant were approved by the principal on September 11, 2018 and January 23, 2019, respectively.
 - One *Agreement* (for \$6,458.85) was for the Project Graduation entertainment.
- The school did not always process payments for purchases in a timely manner. Two disbursements (#22854 for \$5,517.68 and #23139 for \$2,725) were paid from 53 to 176 days late.

Recommendation

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

- Field trips should be conducted in accordance with ***School Board Policy 2.40*** and related District guidelines. A *Field Trip/Activity Planning Report and Approval Request* and TDEs must be completed by the sponsor and pre-approved by the Principal and other required District departments, depending on the destination for each field trip.
- All contracts should be approved by the Principal as required by ***School Board Policy 6.14(4)***, which states “the School Board has delegated limited authority to ... School Principals relating to the purchase of commodities and contractual services ...” and “No person, unless specifically authorized to purchase commodities or contractual services under School Board policies, may make any purchase or enter into any contract involving the use of school or School District funds.”
- The *School District Consultant Agreement (PBSD 1420)* should be properly executed with all the required dated signatures and be forwarded to the Purchasing Department for processing when payments are to exceed \$5,000.

Seminole Ridge High School
Management Letter
Year Ended June 30, 2020

- To ensure accurate financial reporting and in compliance with *Florida Statutes §218.503*, the school should promptly process payments for all invoices including those for District services.

Management's Response

Concur. Reinforced the approval process to sponsors of field trips and the correct way to document all aspects. Explained the principal approves all contracts. Explained the consultant agreement process. Stressed the need for sponsors to pay vendors in a timely manner.

**Spanish River High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 5100 Jog Road
Boca Raton, FL 33496

Principal:
Fiscal Year 2020: Allison Castellano
During Audit: Allison Castellano

Treasurer:
Fiscal Year 2020: Martha Combs
During Audit: Martha Combs

Cash and Investments

Checking	\$ 737,823.81
Investments	
	\$ 737,823.81

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 114,670.54	\$ 214,075.10	\$ 205,750.89	\$ 79,082.72	\$ 78,726.03	\$ 123,351.44
Music	30,605.39	127,528.86	140,266.45	11,898.96	13,750.94	16,015.82
Classes	23,724.04	60,409.02	58,335.43	4,813.67	7,853.63	22,757.67
Clubs	98,797.93	256,677.25	234,486.21	56,284.83	61,404.58	115,869.22
Departments	105,516.38	65,981.41	40,561.78	22,551.43	27,235.00	126,252.44
Trusts	264,042.37	342,897.67	327,806.03	82,423.40	75,885.56	285,671.85
General	44,045.91	46,522.75	50,464.02	48,183.41	40,382.68	47,905.37
	\$ 681,402.56	\$1,114,092.06	\$1,057,670.81	\$ 305,238.42	\$ 305,238.42	\$ 737,823.81

DOCUMENTATION FOR DISBURSEMENTS

Finding

Four disbursements, totaling \$17,745.39 (#49129 for \$1,200, #49143 for \$1,245.39, #49241 for \$5,700, and #50322 for \$9,600), did not have the required *Purchase Orders*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000.

Recommendation

All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.

Management's Response

Concur. During pre-school week all coaches and club advisors were required to meet with bookkeeper. Will also address at 9/15/2020 faculty meeting.

**Suncoast High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 1717 Avenue "S"
Riviera Beach, FL 33404

Principal:
Fiscal Year 2020: Kathryn Koerner
During Audit: Kathryn Koerner

Treasurer:
Fiscal Year 2020: Lynn Gold
During Audit: Lynn Gold

Cash and Investments

Checking	\$ 503,694.34
Investments	
	\$ 503,694.34

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 116,713.79	\$ 248,672.71	\$ 260,679.02	\$ 63,735.97	\$ 58,334.97	\$ 110,108.48
Music	24,490.94	132,891.36	136,945.27	46,092.17	33,068.17	33,461.03
Classes	18,616.82	109,169.56	94,526.58	502.83	5,434.96	28,327.67
Clubs	52,380.58	192,286.37	177,561.17	23,546.07	21,205.10	69,446.75
Departments	82,043.35	148,859.85	104,331.74	84,304.51	65,412.95	145,463.02
Trusts	74,249.83	128,194.16	110,172.02	23,484.90	12,134.90	103,621.97
General	9,368.06	91,380.31	41,407.55	11,706.65	57,782.05	13,265.42
	\$ 377,863.37	\$1,051,454.32	\$ 925,623.35	\$ 253,373.10	\$ 253,373.10	\$ 503,694.34

DEPOSIT OF MONIES

Finding

The review of money collection process and sample of *Monies Collected Reports* (MCRs) found that monies were not always deposited in a timely manner. For example, a total of \$11,265 collected through four sample MCRs (#1497-1, #1497-14, #1497-15, and #1560-4) were retained by the sponsors for one to seven working days before they were put into the drop-safe for deposit.

Recommendation

Money collections should be administered in accordance with *Internal Accounts Manual*, and District guidelines. Specifically, *DOE Rules* and *District Bulletin #P-14051-S/CFO* require that monies collected be put into the drop-safe daily and be deposited into the bank within five working days after the collections. Delay in turning in the monies for deposit could subject the collections to unwarranted exposure and result in potential irregularities.

Management's Response

Concur. Sponsors will need to show proof of compliance training before depositing funds.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of sample fundraiser records revealed that the sponsor of the Computer Science Coupon Book Sales Fundraiser (Account # 4-1103-01) did not complete the required eLearning Fundraiser Training Course during Fiscal Year 2020.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically, to ensure fundraiser sponsors are familiar with and complying with the updated fundraising procedures, they should complete the required eLearning Training Course annually prior to conducting fundraising activities.

Management's Response

Concur. Sponsors will need to show proof of compliance training before submitting fundraising applications.

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card transaction records revealed that:

- During the year, the school purchased a total of \$7,693 in merchandise (Check #22884 for \$893 in Cheer Rain Jackets, and Check #23582 for \$6,800 in Senior Class Jackets) from a company owned by two employees of the school. Additionally, the company was not a District-approved bid awarded vendor without obtaining three competitive quotes as required by ***School Board Policy 6.14(4.b.iii)***.
- The *Purchase Orders* for three disbursements totaling \$9,176.44 (#23317 for \$1,152.44, #23371 for \$1,224, and #23582 for \$6,800) were not approved by the Principal until six to 14 days after the invoice dates. Moreover, Disbursement #23484 (for \$2,749.75) did not have the required *Purchase Order* although it exceeded the \$1,000 *Purchase Order* threshold.
- Disbursement #23158 (for \$1,300) was for payment to a sound engineer for delivery and set-up of microphones for rehearsals and shows during November 2019. However, the engagement of this consultant did not have a *School District Consultant Agreement (PBSD 1420)*.
- A January 10, 2020, P-Card transaction (for \$616.46) was for payment of three invoices dated August 5, December 5, and December 26, 2019, for security services. District purchasing guidelines do not allow consulting services to be paid with a P-Card.
- A November 18, 2019, P-Card purchase (for \$267.08) for the purchase of a folding chair cart included payment of \$16.10 in sales tax. All qualified purchases by the school should be exempted from paying sales tax.
- Disbursement #23164 (for \$17,715) was for payment of the travel expenses for the January 24-25, 2020, out-of-state Band Field Trip to Atlanta. However, the related TDEs were not signed off by the Regional/Instructional Superintendent and Chief Academic Officer until January 27, 2020 and January 28, 2020, respectively; four and five days after the activity had begun. Moreover, the *Activity Roster (PBSD 2149)* for this trip was missing.

Recommendation

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

- ***School Board Policy 6.14 (4.b.iii)*** states, “*In such cases where the School Board or designee has not approved a vendor for the commodities or contractual services needed, the Principal shall make purchases exceeding five thousand dollars (\$5,000), to the extent authority has been delegated above, using a minimum of three (3) competitive quotes, when feasible except for Professional Services, professional memberships, educational services, and copyrighted materials,*

*as set forth in **State Board of Education Rule 6A-1.012** or other applicable laws. The purchase shall be based upon lowest price quote or selection criteria developed by the Principal.”*

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- To comply with *Section 8* of the *Consultant Agreement* and **Florida Statutes §1012.465 (Jessica Lunsford Act)**, consultant background must be cleared prior to performing services and having contact with students at the school. The *School District Consultant Agreement (PBSD 1420)* should be properly executed for all consultants with dated signatures.
- P-Card should not be used for purchase of items and services disallowed by the ***Purchasing Manual***.
- The School District is sales tax-exempt governmental entity, and should not pay sales tax for qualified purchases.
- Field trips should be administered in accordance with ***School Board Policy 2.40***. Specifically, (1) field trips should be pre-approved by the Principal with adequate documentation, (2) in-county field trips should be approved by the Principal, and (3) out-of-county/out-of-state field trips should be approved by the Principal and Regional/Instructional Superintendent.

Management’s Response

Concur. Three quotes will be obtained from non-bid-awarded vendors, purchase orders will be approved before being invoiced, consultant contracts will be obtained prior to performing services.

LEASING OF SCHOOL FACILITIES

Finding

The review of leasing of school facilities found that:

- Lease #1001 did not have the proof of liability insurance from the lessee.
- *Lease Agreements* were not always properly executed with all the signatures in a timely manner. For example, Lease #1001 was not signed with any of the required signatures until five days after the leasehold period had begun, and Lease #1005 did not have the date for the witness’s signature.
- Leasing charges for two leases (#1001 and #1005) were not collected prior to the use of facilities. Delays ranged from 10 to 28 days.

Recommendation

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

- As required by ***School Board Policy 7.18***, the lessee must “*provide a copy of liability insurance policy in the amount of \$1,000,000, naming the School Board of Palm Beach County as an additional insured, with the Lease Agreement or purchase liability insurance from the School District.*” This will ensure the School Board is protected from unwarranted liabilities.
- To ensure *Lease Agreements* are legally enforceable, they should be executed with all the required signatures prior to the use of facilities by lessees.
- ***School Board Policy 7.18***, requires that leasing charges “*are to be paid by check or credit card (no cash) at least forty-eight (48) hours prior to the use of a facility.*”

Management’s Response

Concur.

**Wellington High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 2101 Greenview Shores Boulevard
Wellington, FL 33414

Principal:
Fiscal Year 2020: Cara Hayden
During Audit: Cara Hayden

Treasurer:
Fiscal Year 2020: Dorothy Billi
During Audit: Dorothy Billi

Community School Director:
Fiscal Year 2020: Robin Rocigno
During Audit: Robin Rocigno

Cash and Investments

Checking	\$ 840,986.51
Investments	
	\$ 840,986.51

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 98,614.65	\$ 322,835.99	\$ 278,867.61	\$ 164,567.04	\$ 183,571.98	\$ 123,578.09
Music	19,485.51	151,603.11	108,489.86	4,058.62	4,093.62	62,563.76
Classes	14,141.68	69,547.50	85,751.28	20,783.70	11,568.98	7,152.62
Clubs	85,578.86	282,890.06	267,231.11	53,052.32	57,783.07	96,507.06
Departments	104,100.07	184,955.18	156,712.13	76,954.78	64,629.86	144,668.04
Trusts	332,710.22	360,775.37	359,338.00	32,092.72	39,183.63	327,056.68
General	54,745.91	49,404.57	34,012.18	51,430.79	42,108.83	79,460.26
	\$ 709,376.90	\$1,422,011.78	\$1,290,402.17	\$ 402,939.97	\$ 402,939.97	\$ 840,986.51

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #28806 (for \$1,145.94) was for purchase of race timing services for the Tutu Infinity and Beyond 5k held on February 9, 2020. However, the disbursement was supported by contract signed by the sponsor in lieu of the Principal.
- Four disbursements (totaling \$5,090) were payments to consultants for coaching services to the lacrosse and baseball teams. Although the disbursements were supported by *School District Consultant Agreements* (PBSD 1420) and invoices, the invoices did not indicate the dates and times the services were performed.

Check #	Services provided	Total
29426	Lacrosse Coaching	\$2,000
29428	Lacrosse Coaching	1,010
29429	Lacrosse Coaching	880
29450	Baseball Advisor	2,000

Recommendation

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

- All contracts should be approved by the Principal as required by *School Board Policy 6.14(4)*, which states “*the School Board has delegated limited authority to ... School Principals relating to the purchase of commodities and contractual services ...*” and “*No person, unless specifically authorized to purchase commodities or contractual services under School Board policies, may make any purchase or enter into any contract involving the use of school or School District funds.*”
- Payments to consultants should be adequately supported by invoices or statements indicating the dates and times of the services.

Management’s Response

Concur. Refresher meeting on consultant agreements and invoice requirements along with approval of contracts to be conducted with all athletic coaches and club sponsors by 2/14/2021.

West Boca Raton High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 12811 Glades Road
 Boca Raton, FL 33498

Principal:
 Fiscal Year 2020: Ed Capitano
 During Audit: Ed Capitano

Treasurer:
 Fiscal Year 2020: Diane Esola
 During Audit: Diane Esola

Community School Director:
 Fiscal Year 2020: Bradly Dorfberger
 During Audit: Bradly Dorfberger

Cash and Investments

Checking	\$ 703,247.01
Investments	
	\$ 703,247.01

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 119,082.44	\$ 152,521.10	\$ 151,374.70	\$ 61,729.56	\$ 62,156.56	\$ 119,801.84
Music	174,205.18	134,098.53	105,639.00	23,460.25	117,660.25	108,464.71
Classes	30,889.86	32,850.83	70,713.75	41,367.76	27,291.54	7,103.16
Clubs	83,497.34	223,068.78	174,562.66	91,936.18	116,828.52	107,111.12
Departments	139,595.72	319,081.51	286,800.57	220,909.12	204,041.57	188,744.21
Trusts	165,945.07	421,193.26	530,873.62	114,189.25	24,610.45	145,843.51
General	34,384.32	47,561.38	54,764.01	36,013.86	37,017.09	26,178.46
	\$ 747,599.93	\$1,330,375.39	\$1,374,728.31	\$ 589,605.98	\$ 589,605.98	\$ 703,247.01

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursements #35065 (for \$1,475.06) and #33857 (for \$10,500) did not have the required *Purchase Orders*. A Principal's preapproved *Purchase Order* is required for all purchases in excess of \$1,000. Furthermore, the *Purchase Order* for Disbursement #34774 (for \$1,037.90) was not approved by the Principal until eight days after the invoice date.
- Two consultants were paid a total of \$1,000 (#34375 for \$750 and #34480 for \$250) for a music arrangement for the band. However, the engagement of these consultants did not have a *School District Consultant Agreement* (PBSD 1420).
- Two disbursements totaling \$2,680 (#34176 for \$770 and #34805 for \$1,910) were payments to a drama instructor. However, the related *School District Consultant Agreement* was not approved by the Principal until 32 days after the consultant began providing services. Additionally, the *Agreement* was for a total of \$8,000, which exceeded the \$5,000 threshold, but was not approved by the regional/instructional superintendent as required by the *Purchasing Manual, Chapter 13*.
- The school engaged a sound design/engineer for the drama department during the year. However, our review noted that (a) the related *Consultant Agreement* was not approved by the Principal until 12 days after the consultant began providing services, (b) the *Agreement* had a maximum amount of \$5,000 but the school paid a total of \$5,500 to the consultant during the year, and (c) the invoices did not indicate the dates and times of the services.

Recommendation

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

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- To protect the best interest of the school, *School District Consultant Agreement* should be properly executed with the needed information and signatures prior to the consultant providing the services.
- **School Board Policy 6.14** and the *School District Consultant Agreement* provide that *Consultant Agreements* for "\$5,001 to \$25,000 per vendor/fiscal year/location requires signature of consultant, principal/director, regional/assistant superintendent, legal services, chief academic/operating officer, deputy superintendent/chief of schools and superintendent."

- Payments to consultants should be made in accordance with agreements and supported by invoices or statements indicating the dates and times of the services. An addendum to the agreement should be prepared for procuring additional consultant services beyond the contract amount.

Management's Response

Concur. We will ensure that all purchases in excess of \$1,000 are preapproved by the principal and school consultant agreements will be properly executed.

PRENUMBERED DOCUMENTS

Finding

The *Document Custodian Assignment Register (PBSD 1663)* for Fiscal Year 2019-2020 was not completed and approved by the principal until January 7, 2020.

Recommendation

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

Management's Response

Concur. A document custodian is already in place and is approved by the principal of the school.

William T. Dwyer High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 13601 North Military Trail
Palm Beach Gardens, FL 33418

Principal:
Fiscal Year 2020: Corey Brooks
During Audit: Corey Brooks

Treasurer:
Fiscal Year 2020: Connie Hodgdon
During Audit: Connie Hodgdon

Cash and Investments

Checking	\$ 375,756.80
Investments	
	\$ 375,756.80

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 49,903.44	\$ 166,055.55	\$ 153,305.26	\$ 28,944.72	\$ 34,812.86	\$ 56,785.59
Music	4,599.49	64,675.20	85,372.23	34,275.68	34,179.68	(16,001.54)
Classes	100,925.14	88,840.65	81,758.94	37,687.18	38,037.98	107,656.05
Clubs	50,485.15	130,248.31	115,868.34	21,400.14	24,174.43	62,090.83
Departments	88,185.30	102,512.50	104,559.06	10,635.65	15,273.05	81,501.34
Trusts	91,200.31	186,869.00	187,970.18	24,221.67	17,309.07	97,011.73
General	(9,012.23)	2,523.02	13,420.02	6,637.03	15.00	(13,287.20)
	\$ 376,286.60	\$ 741,724.23	\$ 742,254.03	\$ 163,802.07	\$ 163,802.07	\$ 375,756.80

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- On May 7, 2019, the Principal approved six separate *School District Consultant Agreements (PBSD 1420)* with a vendor for the cheerleading program. These six *Agreements* had a total contract amount of \$13,300, but did not have the approval of the Superintendent or designee as required by ***School Board Policy 6.14***.

Consultant Agreements			Payments		
Agreement #	Service Start Date	Service End Date	Check #	Check Date	Amount
1	9/28/2019	12/14/2019	22832	10/10/2019	\$700
2	10/14/2019	2/05/2020	22846	10/15/2019	\$3,300
3	10/12/2019	12/14/2019	22858	10/16/2019	\$700
4	8/26/2019	10/13/2019	23032	12/05/2019	\$4,000
5	12/14/2019	12/14/2019	23246	2/4/2020	\$630
6	10/14/2019	2/5/2020	23246	2/4/2020	\$4,000
Total Paid					\$13,300

- Disbursement #23250 (for \$300) was for paying for DJ Services for basketball games. However, this service was purchased from a school employee.

Recommendation

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

- Pursuant to ***School Board Policy 6.14*** and page 13-1 of the ***District's Purchasing Manual***, "*a completed, signed and notarized Beneficial Interest and Disclosure of Ownership Affidavit (Page 8 of PBSD 1420) must be attached to each contract.*" Consultant contracts between \$5,001 and \$25,000 must be signed by the consultant, and approved by the principal, regional/instructional superintendent, and the Superintendent or designee.
- Florida Statute 112.313*** prohibits an employee, acting in a private capacity, from providing services as a consultant to their agency (school).

Management's Response

Concur. The sponsor prepared a contract for each of the vendors visits. Each visit was to instruct a different group. We now know that these should have been combined in only one contract from now on. The basketball coaches hired and promised payment to the DJ without authorization They assumed he could be hired because he had a district vendors badge.

Other Schools

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**Adult Education Center
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 2161 North Military Trail
West Palm Beach, FL 33409

Principal:
Fiscal Year 2020: Rickey Swearingen
During Audit: Rickey Swearingen

Treasurer:
Fiscal Year 2020: Carolyn Jefferson
During Audit: Carolyn Jefferson

Cash and Investments

Checking	\$ 138,736.73
Investments	
	\$ 138,736.73

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	0.00	0.00	0.00	0.00	0.00	0.00
Clubs	0.00	0.00	0.00	0.00	0.00	0.00
Departments	27.20	0.00	0.00	0.00	0.00	27.20
Trusts	20,313.81	149,634.92	135,937.55	2,328.75	10,823.75	25,516.18
General	109,615.53	10,017.76	14,934.94	8,495.00	0.00	113,193.35
	\$ 129,956.54	\$ 159,652.68	\$ 150,872.49	\$ 10,823.75	\$ 10,823.75	\$ 138,736.73

Adult Education Center
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

Crossroads Academy
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 225 S.W. 12th Street
 Belle Glade, FL 33430

Principal:
 Fiscal Year 2020: Diane Howard
 During Audit: Diane Howard

Treasurer:
 Fiscal Year 2020: Kriston Butler
 During Audit: Kriston Butler

Cash and Investments

Checking	\$ 1,163.40
Investments	
	\$ 1,163.40

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	0.00	0.00	0.00	0.00	0.00	0.00
Clubs	108.76	1,008.50	508.78	0.00	5.00	603.48
Departments	3.00	0.00	0.00	0.00	0.00	3.00
Trusts	1,101.14	2,618.40	2,684.93	0.00	778.20	256.41
General	226.78	1,220.00	1,929.47	944.39	161.19	300.51
	\$ 1,439.68	\$ 4,846.90	\$ 5,123.18	\$ 944.39	\$ 944.39	\$ 1,163.40

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of fundraiser records found that:

- The *Fundraising Application/Recap Form* for the Yearbook Fundraiser (Account #4-6390.00) was not approved by the Principal.
- The *Sales Item Inventory Reports* for the Student Council Snack Sales (Account #4-4810.02) and Yearbook (Account #4-6390.00) were not reviewed and approved by the principal.

Recommendation

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

- To ensure that fundraising activities are consistent with the School Board Mission, fundraisers should be pre-approved by the Principal and documented in the *Fundraising Application/Recap Form*.
- *Sales Item Inventory Report* should be prepared and completed with accurate information for each fundraiser. Accurate information will assist staff in reconciling the actual sales revenue with the estimated revenue. Moreover, the *Sales Item Inventory Report* should be approved by the Principal to confirm the legitimacy for any items that were given-away or missing. Significant discrepancy between the estimated revenue and actual collection should be reviewed and resolved accordingly.

Management's Response

Concur.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #3165 (for \$64.03) was for payment of various snack food and included \$1.33 in late fee from prior invoices which were paid late.
- Supporting documents for three disbursements (#3150 for \$85.41, #3155 for \$205.32 and #3168 for \$199.89) were not defaced after payments.

Recommendation

Disbursements should be administered in accordance with *Internal Accounts Manual* and related District guidelines. Specifically,

- To avoid incurring unnecessary late fees and in compliance with *Florida Statutes §218.503 (Prompt Payment Act)*, the school should promptly process payments for all invoices.
- To avoid potential duplicate payments, supporting documentation should be defaced (stamped “PAID”) after payment was made.

Management’s Response

Concur.

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that the school did not perform the required inventory-check for *School Checks* and *Classroom Receipts*.

Recommendation

To ensure proper fiscal accountability and as required by *Chapter 27 of the Internal Accounts Manual*, the document custodian should account for each prenumbered document, including *School Checks* and *Classroom Receipts*, through periodic inventory of the forms and document the results on the *Prenumbered Document Inventory Report (PBSD 0160)*.

Management’s Response

Concur.

**Delray Full Service Center
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 301 S.W. 14th Avenue
Delray Beach, FL 33444

Principal:
Fiscal Year 2020: Brian Killeen
During Audit: Brian Killeen

Treasurer:
Fiscal Year 2020: Nathalie Lafontant
During Audit: Nathalie Lafontant

Cash and Investments

Checking	\$ 11,269.21
Investments	
	\$ 11,269.21

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	0.00	0.00	0.00	0.00	0.00	0.00
Clubs	0.00	0.00	0.00	0.00	0.00	0.00
Departments	0.00	0.00	0.00	0.00	0.00	0.00
Trusts	8,237.47	36,174.62	42,458.42	1,370.00	1,370.00	1,953.67
General	11,650.27	2,413.00	4,747.73	2,330.00	2,330.00	9,315.54
	\$ 19,887.74	\$ 38,587.62	\$ 47,206.15	\$ 3,700.00	\$ 3,700.00	\$ 11,269.21

DOCUMENTATION FOR DISBURSEMENTS

Finding

The *Purchase Order* for Disbursement #10362 (for \$3,670.50) was not approved by the Principal until 31 days after the invoice date.

Recommendation

To ensure purchases are appropriate, and that funding is available, they should be preapproved by the Principal.

Management's Response

Concur. The late purchase order was a response to a finding from the previous year. We are now up-to-date with our purchase orders. Therefore, this finding should not occur again.

**Indian Ridge School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 1955 Golden Lakes Boulevard
West Palm Beach, FL 33411

Principal:
Fiscal Year 2020: Eugene Ford
During Audit: Eugene Ford

Treasurer:
Fiscal Year 2020: Patricia Hammond
During Audit: Patricia Hammond

Cash and Investments

Checking	\$ 69,045.16
Investments	
	\$ 69,045.16

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	4,026.81	1,000.00	6,557.13	10,996.04	3,796.04	5,669.68
Clubs	1,059.92	805.22	2,037.72	6,003.77	4,888.44	942.75
Departments	2,437.53	15,054.60	20,036.13	17,189.18	11,965.50	2,679.68
Trusts	47,701.70	50,945.64	28,026.65	9,139.00	27,960.44	51,799.25
General	6,113.09	764.50	4,206.22	8,145.78	2,863.35	7,953.80
	\$ 61,339.05	\$ 68,569.96	\$ 60,863.85	\$ 51,473.77	\$ 51,473.77	\$ 69,045.16

DOCUMENTATION FOR FUNDRIASERS

Finding

The review of fundraiser documentation revealed that:

- The sponsors of the following three fundraisers did not complete the required Annual eLearning Fundraiser Training Course prior to initiating the fundraiser activities: (1) Food Sales (Account #5-1200.01), (2) Book Fair Sales (Account #5-1700.01), and (3) Yearbook Sales (Account #5-0450.00).
- Disbursement #11082 (for \$558.75) was for payment for the Yearbook fundraiser. However, this fundraiser did not have the Principal's approved *Fundraising Application/Recap Form*.

Recommendation

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

- To ensure fundraiser sponsors are familiar with and complying with the current fundraising procedures, they should complete the required Annual eLearning Training Course prior to conducting fundraising activities.
- To confirm that fundraising activities are consistent with the School Board Mission, fundraisers should be pre-approved by the Principal and documented in the *Fundraising Application/Recap Form*.

Management's Response

Concur. I met with bookkeeper to ensure procedures are in place for verifying staff engaging in fundraising activities have completed all requirements, including the annual eLearning Training Course. I explained to the auditor that Indian Ridge School does not fundraise for the yearbook, but purchase a yearbook for our students.

DOCUMENTATION FOR DISBURSEMENTS

Finding

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

- Disbursement #11070 (for \$1,000) was a payment to Bear Lakes Middle School for miscellaneous bus repairs. However, this disbursement did not have any supporting documentation for the expense.
- Two disbursements totaling \$610 did not have adequate supporting documentation for the expenses:
 - Disbursement #11032 (for \$510) was for payment of fundraising items but did not have an invoice or ledger to support the amounts collected.

- Disbursement #11056 (for \$100) was a reimbursement to an employee for an Apple watch. However, the attached documentation indicated the cost was \$169.99. There was no explanation for the amount paid or purpose of reimbursement.
- Disbursement #11062 (for \$1,449) was for the purchase of South Florida Fair Tickets for the T.V. production fundraiser sales. The disbursement was supported by a contract signed by the sponsor in lieu of the Principal. Furthermore, the disbursement did not have the Principal approved *Check Requisition*.

Recommendation

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

- To ensure that purchases are appropriate, disbursements and P-Card purchases should be adequately documented and supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.
- All contracts should be approved by the Principal as required by *School Board Policy 6.14(4)*, which states “the School Board has delegated limited authority to ... School Principals relating to the purchase of commodities and contractual services ...” and “No person, unless specifically authorized to purchase commodities or contractual services under School Board policies, may make any purchase or enter into any contract involving the use of school or School District funds.”

Management’s Response

Concur. I concur that the principal should approve all contracts, and all disbursement procedures should be administered according to school board guidelines. I met with bookkeeper, and we reviewed disbursement procedures in accordance with Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual Chapter 24), and related District guidelines. I did provide an explanation of Disbursement #11070 (\$1,000 for miscellaneous bus repairs) and #11032 (\$510 for payment of fundraising items). Several requests were made for the school district transportation department and Bear Lakes Middle School bookkeeper to forward supporting documentation for the payment of bus repairs. The transportation department agreed to cover the cost for the bus repairs, and issued a refund to Indian Ridge School.

**Palm Beach Virtual School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 7071 Garden Road, Bldg. 2
Riviera Beach, FL 33404

Principal:
Fiscal Year 2020: Bradley Henry
During Audit: Bradley Henry

Treasurer:
Fiscal Year 2020: Jose Marquez
During Audit: Jose Marquez

Cash and Investments

Checking	\$ 6,104.89
Investments	
	\$ 6,104.89

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	0.00	301.20	0.00	0.00	0.00	301.20
Clubs	0.00	0.00	0.00	0.00	0.00	0.00
Departments	0.00	0.00	0.00	0.00	0.00	0.00
Trusts	4,136.54	6,330.00	5,091.68	0.00	3.60	5,371.26
General	756.04	54.00	381.21	57.60	54.00	432.43
	\$ 4,892.58	\$ 6,685.20	\$ 5,472.89	\$ 57.60	\$ 57.60	\$ 6,104.89

PRENUMBERED DOCUMENTS

Finding

The review of prenumbered documents found that the school did not perform the required monthly inventory check for the *School Checks*. During the year, *School Check* inventories were only completed three times on August 9 and 29, and September 28, 2019.

Recommendation

To ensure proper fiscal accountability and as required by *Chapter 27 of the Internal Accounts Manual*, the *Drop-safe Log* should be inventory-checked monthly by the designated document custodian and record the results on the *Prenumbered Document Inventory Register (PBSD 0160)*.

Management's Response

Concur. The above recommendation was reviewed with the Administrative Assistant and the Data Processor. A monthly due date has been placed on the Data Processor's calendar.

Riviera Beach Preparatory & Achievement Academy
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 7071 Gardens Road
Riviera Beach, FL 33404

Principal:
Fiscal Year 2020: Mark Simmonds
During Audit: Mark Simmonds

Treasurer:
Fiscal Year 2020: Princess Pugh
During Audit: Princess Pugh

Cash and Investments

Checking	\$ 4,452.81
Investments	
	\$ 4,452.81

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	0.00	6,910.05	6,940.20	2,507.85	2,477.70	0.00
Clubs	374.64	0.00	0.00	0.00	0.00	374.64
Departments	0.00	0.00	0.00	0.00	0.00	0.00
Trusts	6,964.99	33,118.96	36,204.20	1,662.48	1,692.63	3,849.60
General	228.57	0.00	0.00	0.00	0.00	228.57
	\$ 7,568.20	\$ 40,029.01	\$ 43,144.40	\$ 4,170.33	\$ 4,170.33	\$ 4,452.81

DOCUMENTATION FOR FUNDRAISERS

Finding

The Class T-Shirts 2021 Sales (Account #3-2021.05) and Yearbook Sales (Account #3-2020.06) did not have the required *Sales Item Inventory Reports*.

Recommendation

Fundraisers should be administered in accordance with ***School Board Policy 2.16*** and the related District guidelines. Specifically, the *Sales Item Inventory Report* should be reviewed and approved by the Principal to account for any items that were given-away free-of-charge, or missing. Accurate information on the *Sales Item Inventory Report* will assist staff in reconciling the sales revenue with the estimated revenue.

Management's Response

Concur. The principal will ensure fundraisers will be administered in accordance with SB Policy 2.16 and related district guidelines. Specifically, the sales item inventory report.

DOCUMENTATION OF DISBURSEMENTS

Finding

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

- Disbursement #1516 (for \$473.44) was supported only with a past due notice and did not have a detailed invoice with details of the purchase.
- Disbursement #1521 (for \$1,000) was for payment to a consultant for a workshop. However, the engagement of this consultant did not have a *School District Consultant Agreement (PBSD 1420)*.
- Disbursement #1522 (for \$363.15) was reimbursement of travel expense to a staff member. However, the reimbursement did not have an approved *Leave/Temporary Duty Elsewhere (TDE) (PBSD 0032)* form and *Out of County Travel Reimbursement Claim Form (PBSD 0096)*.
- A March 11, 2020, P-Card transaction (for \$144) was payment for a rental car with a non-District-contracted agency. However, documentation for the expense did not include an explanation for the use of a non-District-contracted rental agency.
- A June 16, 2020, P-Card transaction (for \$1,194.50) exceeded the \$1,000 per vendor daily limit without obtaining prior approval from the Purchasing Department.

Recommendation

Disbursement procedures should be administered in accordance with ***Internal Accounts Manual*** and related District guidelines. Specifically:

- To ensure that purchases are appropriate, all disbursements should be adequately documented and supported by itemized invoices and receipts. Without adequate supporting documentation, there is no assurance that the expenses were appropriate.
- To comply with *Section 8* of the *Consultant Agreement* and *Florida Statutes §1012.465 (Jessica Lunsford Act)*, consultant background must be cleared prior to performing services and having contact with students at the school. The *School District Consultant Agreement (PBSD 1420)* should be properly executed for all consultants with dated signatures.
- ***School Board Policy 6.01 – Authorized Travel Expense Reimbursements*** requires all travel be approved in advance by the principal through a *TDE Form*. Also, reimbursement request must be submitted on the *Out-of-County Reimbursement Claim Form (PBSD 0096)*.
- Car rentals for District business purposes should follow District procedures and use the contracted rental agency.
- P-Card purchases in excess of \$1,000 daily vendor limit require prior approval from the Purchasing Department.

Management's Response

Concur. The principal will ensure disbursement procedures will be in accordance with internal accounts manual and district guidelines.

LEASING OF SCHOOL FACILITIES

Finding

The review of records for school facility leasing found that:

- Three *Lease Agreements* (#1004, #1006 and #1007) were approved by the principal after the start of the leasehold periods. Delays ranged from two to six days.
- *Lease Agreement* #1007 was issued on January 15, 2020, with a leasehold period of January 12, 2020 – March 18, 2020. Subsequently, the lease was amended. However, the status in the TRIRIGA System was left as “Revision in Progress” and did not recognize the payments already received. Therefore, the TRIRIGA System understated the expected revenue by \$1,798.

Recommendation

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

- To protect the best interest of the School District and ensure *Lease Agreements* are legally enforceable, they should be executed with all the required signatures prior to the use of facilities by lessees.
- To ensure the TRIRIGA System accurately reflects lease information leases should be accurately maintained in the TRIRIGA System.

Riviera Beach Preparatory and Achievement Academy
Management Letter
Year Ended June 30, 2020

Management's Response

Concur. The principal will ensure that all leasing of school facilities will be in accordance with School Board Policy 7.18.

Royal Palm School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020

Address: 6650 Lawrence Road
Lantana, FL 33462

Principal:
Fiscal Year 2020: Jennifer Corcoran
During Audit: Jennifer Corcoran

Treasurer:
Fiscal Year 2020: Cheryl Conner
During Audit: Cheryl Conner

Afterschool Site Director:
Fiscal Year 2020: Beverly Meg Davis
During Audit: Beverly Meg Davis

Cash and Investments

Checking	\$ 22,685.82
Investments	
	\$ 22,685.82

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	20.00	60.00	60.00	40.00	40.00	20.00
Clubs	490.68	406.00	202.52	283.48	283.48	694.16
Departments	3,722.87	2,731.83	2,951.30	910.85	910.85	3,503.40
Trusts	8,500.18	14,422.44	7,361.79	250.00	250.00	15,560.83
General	3,360.58	1,967.65	2,420.80	30.00	30.00	2,907.43
	\$ 16,094.31	\$ 19,587.92	\$ 12,996.41	\$ 1,514.33	\$ 1,514.33	\$ 22,685.82

Royal Palm School
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**South Intensive Transition School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 1509 Barton Road
Lake Worth, FL 33460

Principal:
Fiscal Year 2020: Reginald Jeudy
During Audit: Reginald Jeudy

Treasurer:
Fiscal Year 2020: Lynn Fricke
During Audit: Lynn Fricke

Cash and Investments

Checking	\$ 16,340.33
Investments	
	\$ 16,340.33

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	0.00	0.00	0.00	0.00	0.00	0.00
Clubs	1,892.77	0.00	0.00	0.00	0.00	1,892.77
Departments	0.00	0.00	0.00	0.00	0.00	0.00
Trusts	7,199.71	9,931.00	8,253.36	2,599.04	99.04	11,377.35
General	3,496.95	3,095.00	1,021.74	420.00	2,920.00	3,070.21
	\$ 12,589.43	\$ 13,026.00	\$ 9,275.10	\$ 3,019.04	\$ 3,019.04	\$ 16,340.33

DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of records for sample disbursements and P-Card transactions found that a December 3, 2019, P-Card transaction (for \$117.99) was for purchase of an air purifier. However, the purchase did not have the required prior approval of the Director of Environmental & Conservation Services.

Recommendation

P-Cards should not be used for purchase of items and services disallowed by the *Purchasing Manual*. To protect the safety and health of students and staff, the school should consult and obtain prior approval from the Director of Environmental & Conservation Services for the purchase of air purifiers and air cleaners.

Management's Response

Concur. Spoke with Director of Audit. Understood the process. Contacted my employee to confirm that item is on longer in use.

Additional Comments

I am fully aware how to get the approval of the director of Environmental and Conservation Services before I can approve any future purchase relating to air purifiers and/or air cleaners related items.

**Turning Points Academy
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 1950 Benoist Farms Road
West Palm Beach, FL 33411

Principal:
Fiscal Year 2020: Kevin Gatlin
During Audit: Kevin Gatlin

Treasurer:
Fiscal Year 2020: Doris Zabel
During Audit: Doris Zabel

Cash and Investments

Checking	\$ 2,483.63
Investments	
	\$ 2,483.63

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	0.00	0.00	0.00	0.00	0.00	0.00
Clubs	0.00	0.00	0.00	0.00	0.00	0.00
Departments	0.000	0.00	0.00	0.00	0.00	0.00
Trusts	3,428.90	3,133.83	4,241.39	0.00	0.00	2,321.34
General	482.33	0.00	320.04	0.00	0.00	162.29
	\$ 3,911.23	\$ 3,133.83	\$ 4,561.43	\$ 0.00	\$ 0.00	\$ 2,483.63

Turning Points Academy
Management Letter
Year Ended June 30, 2020

The audit revealed no material instances of noncompliance.

**West Technical Education Center
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 2625 NW 16th Street
Belle Glade, FL 33430

Principal:
Fiscal Year 2020: Charlene Ford
During Audit: Charlene Ford

Treasurer:
Fiscal Year 2020: April Moreland Johnson
During Audit: April Moreland Johnson

Cash and Investments

Checking	\$ 26,715.24
Investments	
	\$ 26,715.24

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Music	0.00	0.00	0.00	0.00	0.00	0.00
Classes	0.00	0.00	0.00	0.00	0.00	0.00
Clubs	0.00	0.00	0.00	0.00	0.00	0.00
Departments	6.34	3,300.00	2,450.00	0.00	0.00	856.34
Trusts	0.00	53,001.55	27,748.00	0.00	0.00	25,253.55
General	50.06	1,093.07	537.78	0.00	0.00	605.35
	\$ 56.40	\$ 57,394.62	\$ 30,735.78	\$ 0.00	\$ 0.00	\$ 26,715.24

ACCOUNTS PAYABLES

Finding

As of December 7, 2020, the school had total unpaid bills of \$1,139.49 payable to the Central Office, which was outstanding longer than 90 days.

Recommendation

To ensure fiscal accountability and self-sufficiency, the school should monitor the Internal Funds activity accounts closely so that the expenditures would not exceed the revenues. Moreover, the school should (1) develop a plan to resolve the unpaid bill issue, and (2) timely process all invoices received to ensure compliance with *Florida Prompt Payment Act*.

Management's Response

Concur. Issue has been resolved with the assistance of Accounting Services. Invoices will be processed within 72 hours of receipt.

DEPOSIT OF MONIES

Finding

The review of the money collection process and sample *Monies Collected Reports* (MCRs) at the school found that \$1,504 in one collection recorded on one *Drop-safe Log* (page #50-41370) were returned to the sponsor for clarification. However, the sponsor did not initial on the Log acknowledging the receipt of the returned collection.

Recommendation

Money collections should be administered in accordance with *DOE Rules (Chapter 8 of the Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools), Internal Accounts Manual*, and District guidelines. Specifically, monies returned to depositors for clarification should be documented with acknowledgment (signed/initialed) by the depositor on the Log.

Management's Response

Concur. Entry was written on the Drop Safe Log before an error in the payment was noticed. Moving forward, monies returned to depositors for clarification will be documented with acknowledgement (signed/initialed) by the depositor on the Log.