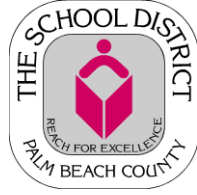


**Special Review of**  
**Fees Collection for 2018 Summer Camp**  
**U.B. Kinsey/Palmview Elementary School**

**May 15, 2020**

**Report #2020-05**



## **MISSION STATEMENT**

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

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**Special Review of**  
**Fees Collection for 2018 Summer Camp**  
**U.B. Kinsey/Palmview Elementary School**  
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**Special Review of**  
**Fees Collection for 2018 Summer Camp**  
**U.B. Kinsey/Palmview Elementary School**

**EXECUTIVE SUMMARY**

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As part of the *Fiscal Year 2018 Internal Funds Audit* of U.B. Kinsey/Palmview Elementary School (U.B. Kinsey), we noted some discrepancies between the money collection records and the bank deposit records for the 2018 Summer Camp Program. Subsequently, we initiated this special review to determine if fees collected for the 2018 Summer Camp were properly accounted for. This review produced the following conclusions:

**1. \$2,307.82 in Discrepancies Between Collection and Deposit Records**

The review of collection records in the EZ-Care2 Database and the deposit records in the Internal Funds found that the net missing amount was \$1,438.62 in revenues, with (a) \$1,873.22 missing and (b) \$434.60 in overage. Due to some undocumented collections, the accuracy of the EZ-Care2 collection records became questionable. As a result, there was no assurance that all the 2018 Summer Camp fee collections were (1) recorded in the EZ-Care2 Database, and (2) deposited into the bank.

**2. Noncompliance With Money Collection Procedures**

Our review of 2018 Summer Camp fee collection records revealed that \$7,269.10 in collections were not turned-in timely for deposit, with delays ranging from one to 18 working days. Additionally, two *Monies Collected Reports (MCRs)* submitted with collections were left blank. The lack of deposit/collection information further delayed the deposit process and weakened the control for revenue collection.

**3. Multiple Errors in Program Fee Charges, Mistaken Subsidy Credits, & Adjustments**

We examined all 56 Family Ledgers and noted some errors in recording program fees and credits for subsidies. As a result, some parents were over-billed, while some were under-billed. Because of the errors made by the Site Director in the family ledger records and attendance records, we were unable to determine the total loss in revenue for the 2018 Summer Camp Program.

- a) \$4,071 Loss in Revenue Due to Undercharges and Over-applied Credits. \$1,358 in prior year unpaid balances for two families were written off without explanation and supervisor authorization.

- b) \$4,832 in Overcharged Fees and Under-applied Credits. Four families were overcharged \$2,800 for children who neither registered nor attended the camp. Five other families were overcharged a total of \$2,032 in program fees because of under-applied credits.
- c) Inaccurate Attendance Reports Resulted in \$1,728 in Overstated Accounts Receivables. The Site Director reported inaccurate attendance records to the Early Learning Coalition (ELC), resulting in an over-reimbursement to the school and overstated unpaid balances for 11 family ledgers.

#### **4. Afterschool Programs Registration Forms Missing or Not Fully Completed**

The *Afterschool Program Registration Form* contains crucial information such as children's medical information, pick-up arrangements, and contact information, etc. Of the 74 children who attended the 2018 Summer Camp, 11 (15%) of the *Registration Forms* were missing. Eight (11%) of the *Registrations* did not have the required signatures of parents/guardians. To protect the safety and welfare of students, *Registration Forms* for all students should be completed with all the needed information, and signed by the parent/guardian.

#### ***Management's Responses:***

***Principal of U.B Kinsey/Palmview Elementary:*** Management concurs with the conclusions. (Please see page 13.)

***Department of Extended Learning (Afterschool Programming):*** Management concurs with the conclusions. (Please see page 14.)

***Office of the CFO:*** Management concurs with the conclusions. (Please see page 16.)

#### **Referral to School Police**

On April 17, 2019, we discussed the potential money missing issue with a representative from the School Police Department. On April 24, 2019, our conclusions were referred to School Police for further action, while the special review was still in progress.

#### **Referral to the Department of Employee & Labor Relations**

On December 20, 2019, School Police completed its investigation and forwarded the results to the Department of Employee & Labor Relations for further action. The Afterschool Director will receive a written reprimand.



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## MEMORANDUM

TO: Honorable Chair and Members of the School Board  
Donald E. Fennoy II, Ed.D., Superintendent  
Chair and Members of the Audit Committee

FROM: Lung Chiu, CPA, Inspector General

DATE: May 15, 2020

SUBJECT: Special Review of Fees Collection for 2018 Summer Camp  
U.B. Kinsey/Palmview Elementary School

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### PURPOSE AND AUTHORITY

As part of the *Fiscal Year 2018 Internal Funds Audit* of U.B. Kinsey/Palmview Elementary School (U.B. Kinsey), we noted some discrepancies between the money collection records and the bank deposit records for the 2018 Summer Camp Program. Subsequently, we initiated this special review to determine if fees collected for the 2018 Summer Camp were properly accounted for.

### SCOPE AND METHODOLOGY

This Special Review examined all the fee collection records for the 2018 Summer Camp Program. The special review included interviewing staff and reviewing:

- *DOE Rules (Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools)*
- *District Bulletins:*
  - #P-14051-S/CFO – Drop Safe Log Procedures for School Deposits
  - #P 18-132 CFO – FY18 Updated Drop Safe Log Procedures
- *Internal Accounts Manual, Chapter 7 – Cash Receipts and Deposits*
- *District Afterschool Programs Camp Operational Manual*, (revised May 2, 2018)
- *District Elementary Afterschool Programs Operational Manual*, (revised May, 2018)
- Deposit documentation, bank statements, reconciliations, and *Drop-Safe Logs*
- General Ledgers from SchoolCash.net (Internal Funds Accounting System)
- EZ-Care2 Database (Summer Camp Registration and Fee Collection system)
- *Afterschool Programs Registrations*, attendance, and parent sign-out records
- *Subsidy Attendance Verifications and Subsidy Payment Reports*

Draft findings were sent to the school and the Office of CFO for management review and comments. We appreciate the courtesy and cooperation extended to us by staff during the review. The final draft report was presented to the Audit Committee at its May 15, 2020, Meeting.

## **BACKGROUND**

The District's Department of Afterschool Programming operates Summer Camp Programs at certain schools. Summer Camp Programs are self-supported by user fees, which should be paid in advance. U.B. Kinsey's 2018 Summer Camp Program was offered during June 4 through July 27, 2018.

## **REFERRAL TO SCHOOL POLICE**

On April 17, 2019, after we noted the potential money missing at the school, we met with a representative from the School Police Department. On April 24, 2019, the draft conclusions were referred to School Police for further action, while the special review was still in progress.

Afterschool Site Director Provided Additional Information to Police. According to School Police, on November 14, 2019, the Afterschool Site Director voluntarily participated in and passed the Computerized Voice Stress Analysis (CVSA) examination administered by School Police. The results indicated that the participant "responded truthfully to the relevant questions." Subsequently, the employee provided the following documentation to School Police:

- The yellow copy of the Monies Collected Report with the attached EZ-Care2 End-of-Day Report for July 23, 2018, missing deposit.
- A September 27, 2018, email she sent to the former school treasurer stating that "*Per our conversation yesterday, I am missing receipts in the amount of \$200.00, \$215.00, \$1873.02, \$1541.00, \$390.20, \$1315.00, \$1128.58, \$1512.12, and \$517.94.*"

Former School Treasurer Resigned During Police Investigation. The former school treasurer resigned from the School District effective July 26, 2019. On November 20, 2019, School Police obtained a sworn statement from the former school treasurer. The former school treasurer stated that, "*she does not recall an incident involving money found in the safe in July 2018 that did not have a MCR or not documented on the drop safe log. [She] also advised she did not recall finding a \$1873.02 MCR in the safe without the funds attached.*"

## **REFERRAL TO THE DEPARTMENT OF EMPLOYEE & LABOR RELATIONS**

On December 20, 2019, School Police completed the investigation and recommended that the investigation be considered inactive due to lack of additional investigative leads, and the investigative report was forwarded to the Department of Employee & Labor Relations for further action. The Afterschool Director will receive a written reprimand.



## CONCLUSIONS

This special review produced the following major conclusions:

### 1. \$2,307.82 in Discrepancies Between Collection and Deposit Records

According to the EZ-Care2 database, the 2018 Summer Camp Program collected a total of \$36,616.87 in cash and checks during June through November 2018. However, only \$35,178.25 was deposited into the Internal Funds, resulting in a discrepancy of \$2,307.82, which included \$1,873.02 in unexplained cash shortage and \$434.60 in cash overage. (Please see Table 1.)

**Table 1**  
**Summary of EZ-Care2 Database Collections and Internal Funds Deposits**

EZ-Care2 Database		Date Collections Removed from the Safe for Processing by the School Treasurer	Internal Funds		Discrepancies (B) - (A)	
Date	Total Collections (A)		Monies Collected Report (MCR) #	Deposit Amount (B)	Overage	Shortage
6/5/2018	4,954.00	8/1/2018	835-9	891.00	-	0.20
		9/12/2018	837-10	4,062.80		
6/7/2018	354.00	8/1/2018	835-21	354.00	-	-
6/11/2018	1,541.00	8/1/2018	835-12	1,561.00	20.00	-
6/13/2018	681.00	8/1/2018	835-20	681.00	-	-
6/15/2018	1,783.60	8/1/2018	835-5	1,783.60	-	-
6/18/2018	968.40	8/1/2018	835-16	968.40	-	-
6/19/2018	415.00	9/12/2018	837-9	415.00	-	-
6/26/2018	1,320.40	8/1/2018	835-14	1,320.40	-	-
7/3/2018	1,151.00	8/1/2018	835-15	1,081.00	-	-
		8/1/2018	835-19	70.00		
7/9/2018	1,423.40	8/1/2018	835-13	1,423.40	-	-
7/11/2019	337.60	8/1/2018	835-8	337.60	-	-
7/12/2018	390.20	8/1/2018	835-23	390.20	-	-
7/16/2018	1,624.20	8/1/2018	835-3	1,624.20	-	-
7/17/2018	414.75	8/1/2018	835-2	294.60	414.60	-
		8/1/2018	835-7	120.00		
		8/1/2018	835-24	414.75		
7/18/2018	370.00	8/1/2018	835-17	370.00	-	-
7/19/2018	145.00	8/1/2018	835-11	145.00	-	-
7/23/2018	1,873.02	No MCRs and deposit entries entered onto the Drop-safe Log			-	1,873.02
7/25/2018	1,442.00	9/7/2018	836-6	1,078.00	-	-
		9/7/2018	836-12	364.00		
7/27/2018	358.30	9/7/2018	836-8	358.30	-	-
9/25/2018	14,880.00	9/26/2018	841-2	14,880.00	-	-
10/26/2018	100.00	11/2/2018	851-13	100.00	-	-
11/2/2018	90.00	11/16/2018	851-33	90.00	-	-
<b>Total</b>	<b>36,616.87</b>	-	-	<b>35,178.25</b>	<b>434.60</b>	<b>1,873.22</b>

[MCR – Monies Collected Report; DLS – Drop-safe Log]

Sources: EZ-Care2 Database and Internal Funds Accounting Records.

The review of collection records in the EZ-Care2 Database and the deposit records in the Internal Funds found that the net missing amount was \$1,438.62 in revenues, with (a) \$1,873.22 (\$1,873.02 + \$0.20) missing, and (b) \$434.60 (\$414.60 + \$20) in overage.

**a) \$1,873.22 in Cash Missing**

The EZ-Care2 Database showed the school collected a total of \$1,873.22 in 26 cash payments on July 23, 2018. However, no related deposit records were found in the Internal Funds and the *Drop-safe Log* (DSL).

In addition, \$4,954 was collected on June 5, 2018; but only \$4,953.80 was deposited into the Internal Funds. As a result, a total of \$1,873.22 (\$1,873.02 + \$4,954 – \$4,953.80) in collections were missing.

**b) \$434.60 in Deposits Without EZ-Care2 Collection Records**

Three *Monies Collected Reports* (MCR #835-2, #835-7, and #835-24, totaling \$829.35) were supported by six payments totaling \$414.60 (\$829.35 – \$414.75) in additional deposits but did not have corresponding collection records in the EZ-Care2 Database. However, we were unable to determine the sources of this \$414.60 in additional deposits.

The review of EZ-Care2 Database indicated that \$1,541 was collected on June 11, 2018, and the actual deposit into the Internal Funds was \$1,561 through MCR #835-12. Consequently, a total of \$434.60 (\$414.60 + \$1,561 – \$1,541) in cash was deposited into the Internal Funds without EZ-Care2 collection records.

Due to the above undocumented collections, the accuracy of the EZ-Care2 collection records became questionable. As a result, there was no assurance that all 2018 Summer Camp fee collections were (1) recorded in the EZ-Care2 Database, and (2) deposited into the Internal Funds bank account.

**Recommendation**

To ensure proper fiscal accountability, Summer Program financial transactions should be accurately recorded in the EZ-Care2 database and periodically reconciled to the Internal Funds records.

***Management's Responses:***

***Principal of U.B. Kinsey/Palmview Elementary:***

- a. *Administration and the Aftercare Director will ensure that all transactions are recorded accurately in the EZ-Care2 database and reconciled with the Internal Funds records.*
- b. *The Aftercare Director will receive a written reprimand.*

*(Please see page 13.)*

***Department of Extended Learning (Afterschool Programming):***

***Concur with conclusions.***

***Corrective actions taken-*** *The Department of Extended Learning’s Audit Compliance Specialist has been assigned to work directly with the Afterschool Director at U.B. Kinsey Palm View Elementary School. Her duties include monitoring aging reports, reviewing the EZ Care fiscal platform monthly for discrepancies, serving as the school’s contact for fiscal questions or concerns, and conducting a yearly fiscal review of the program. We also reviewed the operation manual, the program’s financial progress, and the types of fiscal support offered to the Afterschool Director and staff.*

***Target Completion Date:*** *May 2019.*

*(Please see page 14.)*

***Office of the CFO:***

***Management Concurs*** – *School and Extended Learning should respond to this recommendation.*

*(Please see page 16.)*

**2. Noncompliance With Money Collection Procedures**

Our review of 2018 Summer Camp fee collection records revealed the following non-compliance with District money collection procedures.

**a) Collections Not Turned-In Timely for Deposit**

Review of the *Drop-safe Log* found \$7,269 in revenues were collected for the 2018 Summer Camp. They were recorded on five pages of the *Log*, but were not put in the safe in a timely manner, with delays ranging from one to 18 working days.

**Table 2**  
**Delay in Depositing Collections into Drop Safe**

<i>DSL Page #</i>	<i>Amount of Collections</i>	<i>MCR #</i>	<i>Date Recorded in EZ-Care2</i>	<i>Date Dropped in Safe</i>	<i>Number of Working Days Delay</i>
50-47041	\$891.00	835-9	6/5/2018	6/6/2018	1
	\$4,062.80	837-10	6/5/2018 <sup>(a)</sup>	9/12/2018	18
50-47042	\$415.00	837-9	6/19/2018 <sup>(b)</sup>	9/12/2018	18
50-47044	\$1,078.00	836-6	7/25/2018	8/15/2018	14
	\$364.00	836-12			
50-47045	\$358.30	836-8	7/27/2018	8/20/2018	16
50-47121	\$100.00	851-13	10/26/2018	10/30/2018	4
<b>5 DSL Pages</b>	<b>\$7,269.10</b>				

*Source: School's Money Collection Records and EZ-Care-2 Database*

Notes: (a) Afterschool Program (ASP) Site Director's notation on DSL page: "blue bag." Deposit returned to Director for correction on 8/15/2018. Re-drop occurred 18 working days after monies were returned.

(b) ASP Site Director's notation on DSL page: "Don't Deposit." Deposit returned to Director for correction on 8/15/2018. Re-drop occurred 18 working days after monies were returned.

**DOE Rules** and **District Bulletins #P-14051-S/CFO** and **#P 18-132 CFO** require that monies collected be put into the drop-safe daily and be deposited into the bank within five working days after collections. Delay in turning in the monies for deposit could result in potential irregularities.

**b) Information Missing on Monies Collected Reports (MCRs)**

During the review of collection records, we noted that two of the 26 MCRs were blank without any information. Missing information included account number, date of collection and the remitters' signatures. The lack of deposit/collection information further delayed the deposit process.

**Recommendation**

To ensure proper fiscal accountability, monies collected should be supported by MCRs, with all the required information, in a manner consistent with Chapter 7 of the **Internal Accounts Manual**.

***Management's Responses:***

***Principal of U.B. Kinsey/Palmview Elementary:***

- a. *Administration and the Aftercare Director will ensure that proper procedures are followed when collecting monies utilizing the MCR's as stated in the Internal Accounts manual.*
- b. *The Aftercare Director will receive a written reprimand.*

*(Please see page 13.)*

***Department of Extended Learning (Afterschool Programming):***

***Concur with the conclusions.***

***Corrective Actions Taken*** - *I met with the Principal and Afterschool Director to discuss and review the department's operational manual, the requirements of submitting financial reports, and the inputting of fiscal information into the EZ Care fiscal platform to ensure tracking by the Audit Compliance Specialist. Support and the process for requesting fiscal assistance was also discussed.*

***Target Completion Date:*** *May 2019.*

*(Please see page 14.)*

***Office of the CFO:***

***Management Concur*** – *This procedure is covered in the eLM Course – Internal Accounts: Cash Receipts for Teacher/Sponsors.*

*(Please see page 16.)*

**3. Multiple Errors in Program Fee Charges, Mistaken Subsidy Credits, & Adjustments**

The cost per child enrolling in the 8-week 2018 Summer Camp included \$50 in registration fee and \$140 in camp fee per week. Children can register for any of the eight one-week sessions or for the entire eight weeks. Seventy-four (74) children from 56 families participated in all or part of the 2018 Summer Camp. Seventeen (17) children from 12 families received full scholarships from the Palm Beach County Youth Services Department. Another 55 of them from 43 families qualified for partial subsidies from the Early Learning Coalition (ELC). However, parents of children receiving ELC partial subsidies were responsible for paying the registration fee and the remaining unsubsidized fee amount.

The ASP Site Director was responsible for recording program fee charges, subsidy credits, and parent payments into the Family Ledgers record of the EZ-Care-2 system; i.e. the Summer Camp Program’s Registration and Fee Collection System. We examined all 56 Family Ledgers and noted some errors in recording program fees and credits for subsidies. As a result, some parents were over-billed, while some were under-billed. (See Tables 3(a) and 3(b).)

**Table 3(a)**  
**Errors through Misapplied Fee Charges, Credits, and Adjustments**

<i><b>Underpayments:</b></i>		
<b>Caused by</b>	<b># of Families</b>	<b>Amount Undercharged</b>
Prior year balance written off by ASP Director without authorization	2	\$1,358.00
Fees not charged for children in attendance	2	700.00
Subsidy credits over-applied to family ledgers	3	1,053.20
Duplication of subsidy credits	1	960.00
<b><i>Total Underpayments</i></b>		<b><i>\$4,071.20</i></b>

*Source: EZ-Care-2 Database*

**a) \$4,071 Loss in Revenue Due to Undercharges and Over-applied Credits**

\$1,358 in Prior Year Unpaid Balances Written Off Without Supervisor Authorization. On two Family Ledgers, a total of \$1,358 unpaid fees from the prior year were written off through a journal adjustment by the ASP Site Director without the Principal’s authorization. No explanation was on record as to why these balances were removed.

\$700 in Undercharged Program Fees. Review of Student Attendance and Parent Sign-Out Records indicated that two children attended a total of five weeks, but there were no fee payment records in the ledgers.

\$1,053 in Over-Applied Subsidy Credits. Families approved for subsidized care or scholarships receive a credit on their accounts, thus reducing their obligations. \$1,053.20 in subsidies were mistakenly credited to three family’s accounts.

\$960 in Duplicated Credits. In one instance, the ASP Site Director mistakenly posted the subsidy and scholarship credit to one family’s ledger, resulting in an undercharge of \$960. Program guidelines allow only one form of credit for each child.

**Table 3(b)**  
**Errors through Misapplied Fee Charges, Credits, and Adjustments**

<b><i>Overpayments:</i></b>		
<b>Caused by</b>	<b># of Families</b>	<b>Amount Overcharged</b>
Fees charged to family ledger when children were not attending	4	\$2,800.00
Subsidy credits under-applied to family ledgers	5	2,032.38
<b><i>Total Overpayments</i></b>		<b><i>\$4,832.38</i></b>

*Source: EZ-Care-2 Database*

**b) \$2,800 in Overcharged Fees and \$2,032 in Under-applied Credits**

\$2,800 in Overcharged Program Fees. Four families with six children were overcharged \$2,800 for the 20-week camp. However, these children neither registered for nor attended the camp.

\$2,032 in Under-Applied Subsidy Credits.

- One family did not receive the approved subsidy credit of \$584.40.
- Another family only received four weeks of credit although 8-week credit was approved.
- One family only received credits for 36 days instead of the 40 days in attendance.
- Two additional families received credits at an incorrect lower rate than the rate authorized.

As a result, these families were overcharged a total of \$2,032 in program fees.

**c) Inaccurate Attendance Reports Result in \$1,728 in Overstated Accounts Receivable**

In order to receive the subsidy reimbursements from the Early Learning Coalition (ELC), the ASP Site Director is required to submit student attendance records online through the ELC’s Provider Portal by the third business day of each month. Children are permitted three absences without reduced reimbursements by ELC.

During the 2018 Summer Camp, the ASP Site Director reported an inaccurate attendance record to ELC for 14 campers from 11 families. This resulted in an over-reimbursement from ELC to the school. Even though these non-existing campers were neither registered nor attended the camp, the ASP Site Director applied weekly fee charges and matching subsidy credits to these family ledgers for 37 camper weeks. As a result, these family accounts’ ending balances were overstated by \$1,728.45.

**Table 3(c)**  
**Overstated A/Rs Due to Inaccurate Attendance**

<b><i>Inaccurate Attendance:</i></b>		
<b>Caused by</b>	<b># of Families</b>	<b>Amount</b>
Fees charged to family ledgers without registration or attendance	11	\$5,180.00
Subsidy credits applied to family ledgers without registration or attendance [request for reimbursement submitted to ELC]		(\$3,451.55)
<b><i>Overstated Accounts Receivable</i></b>		<b><i>\$1,728.45</i></b>

Because of the errors made by the ASP Site Director in the family ledger entries and attendance records, we were unable to determine the total loss in revenue for the 2018 Summer Camp program.

**Recommendation**

Program fee charges, subsidy credits, and adjustments should be accurately recorded to family ledgers. Also, accurate attendance records are necessary for the safety of campers. *ASP Camp Operational Manual* (pages 1-3) states “*head counts must always match attendance records completed by sign-in each morning.*”

***Management’s Response:***

***Principal of U.B. Kinsey/Palmview Elementary:***

- a. *The administration will ensure that the Aftercare Director completes and maintains accurate ledgers as well accurate attendance to ensure safety of all campers.*
- b. *The Aftercare Director will receive a written reprimand.*

*(Please see page 13.)*

***Department of Extended Learning (Afterschool Programming):***

***Concur with the conclusions.***

***Corrective Actions Taken*** – *The Department’s Audit Compliance Specialist reviews U.B. Kinsey’s EZ care fiscal system monthly to review fee charges, subsidy credits & adjustments on a monthly basis. Any discrepancies are reported to both the Principal and Afterschool Director by email for corrections and to provide support and assistance as needed.*

***Target Completion Date: May 2019.***

*(Please see page 15.)*



**Office of the CFO:**

**Management Concur** – *School and Extended Learning should respond to this recommendation.*

*(Please see page 16.)*

**4. Afterschool Registration Forms Missing or Not Fully Completed**

Review of available *Monthly Attendance Rosters* and *Parent Sign-Out Records* indicated that a total of 74 children attended the 2018 Summer Camp Program. However, 11 (15%) of the *Afterschool Programs Registration* forms (*Registrations*) were missing. Eight (11%) of the *Registrations* did not have the required signatures of parents/guardians. Seven *Registrations* did not indicate the date of the signatures and one *Registration* had no parent/guardian signature and date of completion.

The *ASP Operational Manual*, page 1-14, states, “Parents/guardians must complete the *Afterschool Programs Registration* (PBSD 1824). This form has a location for parents/guardians to write any medical concerns or health needs concerning the child.” The *Manual* continues that, “parents/guardians must sign the bottom of the registration form indicating information entered on the form is true and accurate.”

The *Afterschool Programs Registration Form* contains crucial information such as children’s medical information, pick-up arrangements, and contact information, etc. The *ASP Operational Manual*, page 2-3, number 14.b, states, “Only persons authorized on the registration form are permitted to sign students out.”

**Recommendation**

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

To protect the safety and welfare of students, *Registration Forms* for all participants should be completed with all the needed information, and signed by the parent/guardian. All *Registrations* should be retained for a time-period consistent with the *District’s Record Retention Schedule* and related guidelines.

**Management’s Responses:**

**Principal of U.B. Kinsey/Palmview Elementary:**

- a. *The administration will ensure that the Aftercare Director completes Registration Forms consistent with the district guidelines.*
- b. *The Aftercare Director will receive a written reprimand.*

*(Please see page 13.)*

***Department of Extended Learning (Afterschool Programming):***

***Concur with the conclusions.***

***Corrective Actions Taken*** – An Afterschool Liaison is assigned to complete an annual program review of U.B. Kinsey/Palmview Elementary. Program registration forms are reviewed, and recommendations are made for improvements if any issues are found. The program review report is shared with the Principal and Afterschool Director to address findings immediately and for planning purposes for the next school year.

***Target Completion Date:*** May 2019.

*(Please see page 15.)*

***Office of the CFO:***

***Management Concur*** – School should respond to this recommendation.

*(Please see page 16.)*

– End of Report –

**Management's Response**  
**Principal of U.B. Kinsey/Palmview Elementary School**

U.B.Kinsey/Palmview Elementary School of the Arts  
800 Eleventh Street  
West Palm Beach, FL 33401  
(561) 671-6500 \* (561) 671-6550 Fax



Adrienne Howard  
Principal

Alexander Bembry  
Assistant Principal

**Mission Statement**

U.B.Kinsey/Palmview Elementary School of the Arts will inspire responsible citizenship through academic achievement and artistic excellence.

To: Lung Chiu, Inspector General

From: Adrienne Howard, Principal

Date: March 23, 2020

Subject: Special Review of Fees Collections for 2018 Summer Camp  
U.B. Kinsey/Palmview Elementary School



Please see the attached response to the Special Review of Fees Collections for 2018 Summer Camp audit of Money Collections and Deposit Records at U.B. Kinsey/Palmview Elementary School. The primary objective of this special review was to determine whether all monies collected during the Summer Camp 2018 were properly accounted for.

My response is only to the finding within the areas of my responsibilities. I concur with the following findings:

1. \$2,307.82 in Discrepancies Between Collection and Deposit Records 3
  - a. Administration and the After care Director will ensure that all transactions are recorded accurately in the EZ- Care2 data base and reconciled with the Internal Funds records.
  - b. The Aftercare Director will receive a written reprimand.
2. Noncompliance With Money Collection Procedures 5
  - a. Administration and the Aftercare Director will ensure that proper procedures are followed when collecting monies utilizing the MCR's as stated in the Internal Accounts manual.
  - b. The Aftercare Director will receive a written reprimand.
3. Multiple Errors in Program Fee Charges, Mistaken Subsidy Credits, & Adjustments 6
  - a. The administration will ensure that the Aftercare Director completes and maintain accurate ledgers as well accurate attendance to ensure safety of all campers.
  - b. The Aftercare Director will receive a written reprimand.
4. *Afterschool Registration Forms* Missing or Not Fully Completed 9
  - a. The administration will ensure that the Aftercare Director completes Registration Forms consistent with the district guidelines.
  - b. The Aftercare Director will receive a written reprimand.

Thank you for the opportunity to comment on the draft Special Review of Fees Audit Report. We have reviewed the above-referenced draft report and we would like to provide this response as clarification of the steps we took to resolve and close this matter.

**Management's Response**  
**Department of Extended Learning (Afterschool Programming)**



THE SCHOOL DISTRICT OF  
PALM BEACH COUNTY, FL

KIWANA HOWELL  
DIRECTOR

KEITH OSWALD  
DEPUTY SUPERINTENDENT/CHIEF OF SCHOOLS

EXTENDED LEARNING (AFTERSCHOOL PROGRAMMING)  
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DR. GLENDA SHEFFIELD  
CHIEF ACADEMIC OFFICER

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[WWW.PALMBEACHSCHOOLS.ORG/AFTERSCHOOLPROGRAMMING](http://WWW.PALMBEACHSCHOOLS.ORG/AFTERSCHOOLPROGRAMMING)

DIANA FEDDERMAN  
ASSISTANT SUPERINTENDENT

**TO:** Lung Chiu, Inspector General  
**FROM:** Kiwana Howell, Director of Extended Learning (Afterschool Programming)  
**DATE:** April 27, 2020  
**SUBJECT:** **RESPONSE TO SPECIAL REVIEW – FEE COLLECTION FOR 2018 SUMMER CAMP OF U.B. KINSEY/ PALMVIEW ELEMENTARY SCHOOL**

Outlined below is the written response to conclusions noted in the Executive Summary report.

**1. \$2,0397.82 in Discrepancies Between Collection and Deposit Records.**

**(1) Concur with conclusions**

**(2) Corrective actions taken-** The Department of Extended Learning's Audit Compliance Specialist has been assigned to work directly with the Afterschool Director at U.B. Kinsey Palm View Elementary School. Her duties include monitoring aging reports, reviewing the EZ Care fiscal platform monthly for discrepancies, serving as the school's contact for fiscal questions or concerns, and conducting a yearly fiscal review of the program. We also reviewed the operation manual, the program's financial progress, and the types of fiscal support offered to the Afterschool Director and staff.

**(3) Target Completion Date: May 2019**

**2. Noncompliance with Money Collection Procedures**

**(1) Concur with the conclusions**

**(2) Corrective Actions Taken -** I met with the Principal and Afterschool Director to discuss and review the department's operational manual, the requirements of submitting financial reports, and the inputting of fiscal information into the EZ Care fiscal platform to ensure tracking by the Audit Compliance Specialist. Support and the process for requesting fiscal assistance was also discussed.

**(3) Target Completion Date: May 2019**

**RECEIVED**  
APR 27 2020  
INSPECTOR GENERAL

**Management's Response**  
***Department of Extended Learning (Afterschool Programming)***

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Page 2 of 2

Date: July 12, 2019

SUBJECT: **STATUS OF ACTION TAKEN ON RECOMMENDATION (s) MONITORING & FOLLOW-UP**

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**3. Multiple Errors in Program Fee Charges, Mistaken Subsidy Credits & Adjustments**

**(1) Concur with the conclusions**

**(2) Corrective Actions Taken** – The Department's Audit Compliance Specialist reviews U.B. Kinsey's EZ care fiscal system monthly to review fee charges, subsidy credits & adjustments on a monthly basis. Any discrepancies are reported to both the Principal and Afterschool Director by email for corrections and to provide support and assistance as needed.

**(3) Target Completion Date: May 2019**

**4. Afterschool Programs Registration Forms Missing or Not Full Completed**

**(1) Concur with the conclusions**

**(2) Corrective Actions Taken** – An Afterschool Liaison is assigned to complete an annual program review of U.B. Kinsey/Palmview Elementary. Program registration forms are reviewed, and recommendations are made for improvements if any issues are found. The program review report is shared with the Principal and Afterschool Director to address findings immediately and for planning purposes for the next school year.

**(3) Target Completion Date: May 2019**

CC: Dianna Fedderman, Assistant Superintendent of Teaching and Learning



Management's Response  
Office of the CFO



THE SCHOOL DISTRICT OF  
PALM BEACH COUNTY, FL

MICHAEL J. BURKE  
CHIEF FINANCIAL OFFICER

DONALD E. FENNOY II, Ed.D.  
SUPERINTENDENT

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RECEIVED  
APR 28 2020  
INSPECTOR GENERAL

MEMORANDUM

TO: Lung Chiu, Inspector General

FROM: Michael J. Burke, Chief Financial Officer

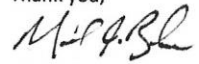
DATE: April 27, 2020

SUBJECT: Response to Special Review of Fees Collection for 2018 Summer Camp U.B. Kinsey / Palmview Elementary School

Management has reviewed the Report related to the Special Review of Fees Collection for 2018 Summer Camp at U.B. Kinsey and Palmview Elementary Schools and has provided the following responses to recommendations.

- 1) *Summer Program financial transactions should be accurately recorded in the EZ-Care2 database and periodically reconciled to the Internal Funds Records*  
**Management Concurs** – School and Extended Learning should respond to this recommendation
- 2) *Monies collected should be supported by MCRs, with all the required information consistent with IA Manual*  
**Management Concurs** – This procedure is covered in the eLM Course - Internal Accounts: Cash Receipts for Teacher/Sponsors
- 3) *Program fee charges, subsidy credits, and adjustments should be accurately recorded to family ledgers*  
**Management Concurs** – School and Extended Learning should respond to this recommendation
- 4) *Registration Forms for all participants should be completed with all the needed information, and signed by parent. All Registrations should be retained for a time-period consistent with the District's Record Retention Schedule*  
**Management Concurs** – School should respond to this recommendation

Thank you,

  
Michael J. Burke  
Chief Financial Officer

MJB/NS:mw

C: Nancy Samuels, Director of Accounting  
Randy Law, Director of Audit

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