

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2021-2022

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

Aloma Elementary
Don Vega
Dr. Patricia Lapace

Exception Noted What is? What should be?	Management Response What needs to be done?	Responsible Person Who needs to do it?	Outcome Timeline When will the action be completed? What is the evidence of completion?
<p>1. The balance of the Internal Funds appears excessive as of June 30, 2022 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.</p>	<p>1. Make sure money is utilized during current year.</p>	<p>1. Bookkeeper</p>	<p>1. Each year. Balance of General account will be reduced.</p>



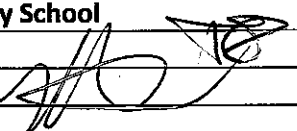
6/30/22

Department / School Name	Andover Elementary
Administrator / Department Head	Kevin Duncan
Cabinet Official / Area Superintendent	John White

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
		Bookkeeper name Principal name Dept. Lead name- if applicable	Explanation of what corrective actions will be put in place to avoid the finding from happening again
Balance of internal funds appears excessive	Monies need to spent during the year	Gloria Montanez Bookkeeper	Try to Spend more money during the year.



2021/2022

Department / School Name	Apopka Elementary School
Administrator / Department Head	Toni Buxton
Cabinet Official / Area Superintendent	Meredith Leftakis 

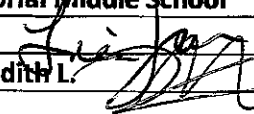
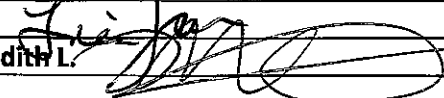
Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Balance is excessive	Spend more	Bookkeeper and Team leaders	05/2023
Shirts were purchased then PO was filled out.	PO is filled out first before ordering	Bookkeepers	N/A



Department / School Name	Apopka High School / <i>Jennifer Keck</i>
Administrator / Department Head	Lyle Heinz/Principal <i>LH</i>
Cabinet Official / Area Superintendent	Jose Martinez <i>Jose J. Martinez</i> 10/28/2022

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Deposit was not deposited timely in the drop safe	Deposits need to be deposited and in the safe in the same day	Jennifer Keck/Bookkeeper	Make sure deposits are closed out and dropped into safe daily



Department / School Name	Apopka Memorial Middle School
Administrator / Department Head	Lisa James 
Cabinet Official / Area Superintendent	Leftakis, Meredith L. 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed?
The balance of the Internal Funds appears excessive as of June 30, 2022 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	The monies that are collected should be spent in the year that it's collected to benefit the students who raised the monies.	Bookkeeper will be making each department Head aware to spend the funds in the School year it was collected.	This action would be completed before the last day of school. 05/2023
Spring picture commissions of \$351.68 were deposited into the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.	All picture commissions should be deposited in the correct account (Yearbook Residual Fund)	Bookkeeper	This will take place the moment we get the commission check.
The following bank deposit was not deposited timely in the drop safe. School Board policy requires that all collections must be deposited within a	Make sure all funds collected are deposited same day into the drop safe.	Bookkeeper	All funds collected will be deposited into the drop safe on the day that monies are received.



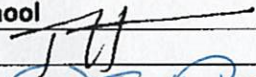
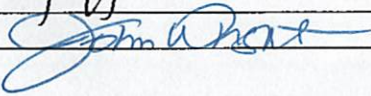
drop safe or the depository the same day of collection.			
An assignment and accountability record was not signed by the preparer. All assignment and accountability records should be signed by the person responsible for maintaining the records.	All assignment and accountability records need to be signed when they are collected and checked that they have been filled out correctly.	Bookkeeper is responsible for signing the assignment.	This action would be completed after the forms are collected and checked to make sure they are filled out correctly. This is to be completed the moment receipt book is returned to the bookkeeper.
A sales report was not completed for any fundraisers. A sales report is required for each sales activity conducted and must be signed by the principal.	A sales report is required for each fundraiser and must be signed by the principal.	Bookkeeper & Principal	Mr. Ramos will ensure all fundraiser sales report are accounted for at the end of fundraiser.



Department / School Name	Arbor Ridge K-8
Administrator / Department Head	Vanessa DeMars <i>Vanessa DeMars</i>
Cabinet Official / Area Superintendent	John W. Wright <i>John W. Wright</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (09/2022)
Journal entry number 153002 for \$22.69 was an improper transfer made from the FT-5th Grade account to the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion. All expenditures from the General account should be for the benefit of the entire student body	Avoid improper transfer/receipt to the Principal's Discretionary, even if a transfer out of Principal Discretionary was made to offset receipt in order to always reflect clear intent.	Wendy Wood & Vanessa DeMars	9/20/2022 – No correction needed at this time. Transfer in to PD was due to a mathematical oversight which audited advised no further action was needed at this time.
Assignment and accountability records were not completed. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature	Ensure that all receipt books are returned at the end of each school year and re-issued annually as needed and an assignment and accountability is recorded for each transaction. Documentation of beginning and ending receipt numbers was available, however not recorded on the official Assignment of Accountability due to an oversight.	Wendy Wood & Vanessa DeMars	Receipts in question were due to collection of Extended Day tuition funds accepted by Extended Day Coordinator at the last minute prior to the end of the school year and due to last minute closing of program the opportunity and or need to reconcile was overlooked. Since the collection of cash/checks is very minimal as the school encourages school pay for all school related expenses decreasing the need to utilize subsidiary receipts. No further action at this time is needed as Extended Day is now third party.



Department / School Name	Audubon Park School
Administrator / Department Head	Trevor Honohan 
Cabinet Official / Area Superintendent	Dr. John Wright 

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Donations were given to teacher with donation letter but no sub receipt was issued.	Sub receipts issued for all donations received by teacher before given to bookkeeper for deposit.	Cindy Tapia Bookkeeper	10/2022



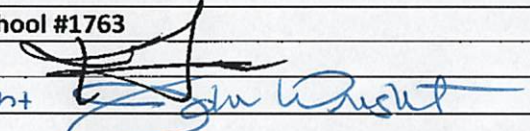
Department / School Name	Avalon Elementary
Administrator / Department Head	Jessica Swain <i>Jessica Swain</i>
Cabinet Official / Area Superintendent	John Wright <i>John Wright</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
The attendance roster for the extended day program for the month of March was not signed by an extended day employee.	All attendance rosters should be signed to evidence that the information provided is true and accurate.	- Extended Day Coordinator - Principal	August 2022

RECEIVED

AUG 31 2022



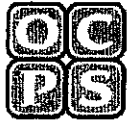
Department / School Name	Avalon Middle School #1763
Administrator / Department Head	Karen Furno
Cabinet Official / Area Superintendent	John Wright 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
1. The balance of the Internal Funds appears excessive as of June 30,2022 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	The school will look into purchasing items for the students in this up coming school year.	Bookkeeper and Principal	School year 2022-2023
2. A sales report was not properly completed for the Name the Sheep sales fundraiser for the Agriculture Class account. A sales report is required for each sales activity conducted and must be signed by the principal.	The form was completed it was an oversight of the bookkeeper when it was passed to principal to sign. Bookkeeper will make sure this will not occur again.	Bookkeeper	School year 2022-2023
3. Inventory detail report as of June 30, 2022 was not signed by the principal.	This was the first-time bookkeeper had to create a inventory form for PE uniform and bookkeeper has principal signed the year end NO INVENTORY form instead of the inventory form. This will not happen again.	Bookkeeper	Year end 2022-2023 form will be completed correctly.
4. State sales tax was not calculated and remitted to the Florida Department of Revenue for athletic event concession sales totaling \$107.38.	Bookkeeper was having a hard time reaching the IRS to set up an account online to pay off taxes. This year taxes of any purchasing for the concession stand will be paid up front.	Bookkeeper	Bookkeeper is getting in touch with the IRS to see how to pay off the amount due.



Department / School Name	Baldwin Park Elementary
Administrator / Department Head	Nathan Hay <i>Nathan Hay</i>
Cabinet Official / Area Superintendent	Patricia Lapace <i>Patricia Lapace</i>

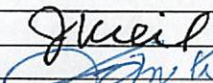
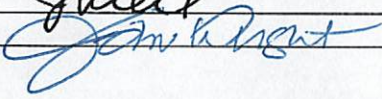
Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YY)
Internal Funds appears excessive as of June 30, 2022. Funds should be utilized in the year of receipt.	Funds need to be utilized within the fiscal year of receipt	Bookkeeper/Valerie Fife and Teacher Sarah DelRio	Throughout the current fiscal year the collected funds will be spent.
Deposit was not deposited timely in drop safe. Deposits need to be dropped on same day as receiving the deposit.	All deposits will be dropped the same day as receiving them.	Bookkeeper/ Valerie Fife	Immediately deposits will be dropped on the same day as receiving them.



Department / School Name	Bay Meadows Elementary
Administrator / Department Head	Joann Dorries <i>JD</i> 9/9/22
Cabinet Official / Area Superintendent	Tashanda Brown-Cannon <i>Tashanda Brown-Cannon</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
-The balance of the Internal Funds appears excessive as of June 30, 2022 relative to the school's activity for the year. -Monies should be utilized in the year of the school's activity for the year. -Monies should be utilized in the year of receipt to benefit the current student body	-The Faculty has been notified of their balance and the correct spending for the donations and given a deadline for the funding	Barbara Dobson (School Secretary/Bookkeeper) Faculty (Instructors)	-The funds will be given a deadline of 5/2023. -Reminders will be provided quarterly.
-Spring picture commission of \$495.50 were deposited into the Principals Discretionary account. -The only receipts to be recorded in the Principals Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.	-Money will only be deposited into the Principals Discretionary account that has a detailed donation letter stating what the donation is for. -A Picture Commission account is set up and funds will be deposited to the appropriate account.	Barbara Dobson (School Secretary/Bookkeeper) Joann Dorries (Principal)	-This change will take place immediately. -Picture Commission money will go directly into the account 7456.000



Department / School Name	Blankner K-8
Administrator / Department Head	Dr. Junella Kreil 
Cabinet Official / Area Superintendent	Mr. John Wright 

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
The balance of the Internal Funds appears excessive as of June 30, 2022 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Principal and Bookkeeper will look into purchasing items for the entire student body. For example, a spirit shirt or ponchos	Junella Kreil, Principal	School has already purchased planners and other items for each student. We will continue to look into other items that will benefit the entire school body. Project Completion Date: June 30, 2023
A PROP-2 form was not completed for the purchase of the water bottle filler stations. PROP-2 forms must be completed for all capital expenditures of \$1,000 or more.	Bookkeeper will ensure a PROP-2 form will be completed if a capital expenditure is made.	Bookkeeper	Will be included if needed by June 30, 2023



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 9/2/22

Department / School Name	Bonneville ES
Administrator / Department Head	Natalie Stevens <i>Natalie Stevens</i>
Cabinet Official / Area Superintendent	Patricia (Fritzler) LaPace <i>Patricia LaPace</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Internal funds appear excessive as of June 30, 2021, relative to the school's activities for the year.	Monies should be utilized in the year of receipt to benefit the current student body	Amanda Sprague, Bookkeeper/Secretary	Funds collected during that current school year will be spent that year. -Ongoing
Fund Transfer journal entry proof sheet not signed by Principle.	A fund transfer journal entry proof sheet needs to be signed by the principal authorizing the transfer of funds.	Amanda Sprague, Bookkeeper/Secretary	Have the principal sign all proof sheets -Ongoing
Request for fund raising activity form was not approved for the Reading for Education Fundraiser and there was no sales report completed.	A request for fundraising act. form should be prepared prior to the fundraiser and sales reports needed to be completed at the end.	Amanda Sprague, Bookkeeper/Secretary	Create a request for fundraising activity form before all fundraiser. Create a sales report at the end. -Ongoing



Department / School Name	BRIDGEWATER MIDDLE SCHOOL
Administrator / Department Head AMY KLABER	<i>Amy Klaber</i>
Cabinet Official / Area Superintendent DR. RAHIM JONES	<i>Rahim Jones</i>

06/16/22

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed?
The balance of the Internal Funds appears excessive as of June 30, 2022 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	See that monies are spent.	Jill Pitchford-Dunn, Bookkeeper	06/2023 06/2022



Department / School Name	Brookshire ES
Administrator / Department Head	Jason Fritz
Cabinet Official / Area Superintendent	Patrica Fritzler

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Letter from teacher who lost a receipt was not signed by Principal	Lost receipt letters need to be signed by Principal	Sandy Archard-Secretary/Bookkeeper needs to give to Principal to sign	08/2022. Any lost receipt letters from this day forward will be signed by Principal.



Department / School Name	Camelot Elementary
Administrator / Department Head	Melissa Gordon <i>Melissa Gordon</i>
Cabinet Official / Area Superintendent	Patricia Lapace <i>Patricia Lapace</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed?
The balance of the Internal Funds appears excessive as of Jun 30, 2022 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Monies collected in the current year will be used to benefit the current student body. Class accounts will be evaluated prior to collecting money for activities/field trips to ensure that monies already collected are used this year.	Yolanda Herrera- Secretary/Bookkeeper	06/2023
An assignment and accountability record was not signed by the preparer. All assignment and accountability records should be signed by the person responsible for maintaining the records.	Secretary/Bookkeeper will ensure that all assignment and accountability records will be signed by responsible party.	Yolanda Herrera- Secretary/Bookkeeper	All assignment and accountability records will be signed by responsible parties.



Department / School Name	CARVER MIDDLE SCHOOL
Administrator / Department Head	SAMUEL DANNER
Cabinet Official / Area Superintendent	SHEILA WINDOM

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Funds of 680.18 and 300.41 were transferred into the Principal's Discretionary account from the Media Center and BETA Club account respectfully. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.	We will only transfer these type of funds to General from now on.	Bookkeeper	This process will start immediately; 08/24/2022




Department / School Name	CASTLVIEW ELEMENTARY SCHOOL
Administrator / Department Head	DR. JONATHAN RASMUSSEN
Cabinet Official / Area Superintendent	DR. TASHANDA BROWN-CANNON

Tashanda Brown-Cannon

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The bank reconciliation for 6/2022 did not include the preparer's signature and date.	Bank reconciliations must be completed and signed by preparer and principal and submitted to district office prior to the end of the following month.	Preparer (Bookkeeper)	09/2022 – The reconciliation that was missing a signature was signed by the preparer
The subsidiary receipts were not in sequential order.	Subsidiary Receipts should be kept in sequential order to provide an adequate audit trail.	Bookkeeper	09/2022 – Receipts were placed in sequential order
Sales Reports for Fundraisers were completed but not signed by the principal.	A sales report is required for each sales activity conducted and must be signed by principal.	Bookkeeper	09/2022 – Going forward for the new academic year sales reports will be completed by bookkeeper and signed by the principal.



Department / School Name Chain Of Lakes MS	
Administrator / Department Head Dr Robert Walker	
Cabinet Official / Area Superintendent Dr Tashanda Brown-Cannon	

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? <u>05/20/2023</u>
The balance of the Internal Funds appears excessive as of June 30 th 2022 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	The facility is aware and will be aware for next year's audit.	Debra Chaudry Secretary Sasha Charles Bookkeeper	Reminder's will be provided quartile.
Digital device and digital device-peripheral were not forwarded to the district office as of June 30 th , 2022. Any balance in the Digital Devices and Digital Devices-Peripheral accounts must be sent to the District office at the end of the year.	The facility is aware and will be aware for next year's audit.	Debra Chaudry Secretary Sasha Charles Bookkeeper	Reminder's will be provided quartile.
Assignment and accountability records were not completed. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at the year-end. Any missing receipts	The facility is aware and will be aware for next year's audit.	Debra Chaudry Secretary Sasha Charles Bookkeeper	Reminder's will be provided quartile.



<p>should have an explanation attached and include the principal's signature.</p>			
<p>The following checks were not supported by a requisition and purchase order form. A requisition and purchase order form must be completed each time an individual request to make a purchase and must be approved by the principal prior to the purchase.</p>	<p>The facility is aware and will be aware for next year's audit</p>	<p>Debra Chaudry Secretary Sasha Charles Bookkeeper</p>	<p>Reminder's will be provided quartile</p>



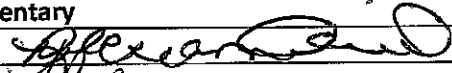
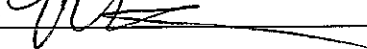
Department / School Name	Internal Accounts / Citrus Elementary
Administrator / Department Head	Robert L. Walker
Cabinet Official / Area Superintendent	Dr. Rahim Jones <i>Rahim Jones</i>

9/23/22

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?								
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? <u>(MM/YY)</u>								
<p>Cash receipts:</p> <ul style="list-style-type: none"> The following bank deposit was not deposited timely in the drop safe. School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection. WP 2201 <table border="1" data-bbox="304 1096 997 1299"> <thead> <tr> <th>Official receipt number</th> <th>Official receipt date</th> <th>Official receipt amount</th> <th>Deposit slip date</th> </tr> </thead> <tbody> <tr> <td>5238</td> <td>04/18/2022</td> <td>\$40</td> <td>04/22/2022</td> </tr> </tbody> </table>	Official receipt number	Official receipt date	Official receipt amount	Deposit slip date	5238	04/18/2022	\$40	04/22/2022	<p>Revisit of internal procedures to ensure compliance.</p> <p>A timely (same day) deposit of collected funds must be completed.</p>	<p>Robert L. Walker-Principal</p> <p>Debbie Puchan – Secretary/Bookkeeper</p>	<p>Monitoring to occur at each internal monthly report.</p> <p>Deposits will be made the same day of collection as of 9/16/22.</p>
Official receipt number	Official receipt date	Official receipt amount	Deposit slip date								
5238	04/18/2022	\$40	04/22/2022								



2021/2022

Department / School Name	Clay Springs Elementary
Administrator / Department Head	Rebecca McDaid 
Cabinet Official / Area Superintendent	Meredith Leftakis 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Funds of \$200.00 were transferred into the Principal's Discretionary account from the PTA Donations-Staff account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.	Will review the policies and procedures regarding the Principal's Discretionary account with bookkeeper, make sure that only correct donations will be placed in the principal's discretionary account.	Rebecca McDaid, principal will review policies and procedures with Angela Naughton, Bookkeeper.	We (principal and bookkeeper) have reviewed the policies and procedures regarding the principal's discretionary account. We have made sure that we have clear communication regarding the account and how it is to be funded (through donations specifically stated for this account only) and how the funds may be used in the future. This was completed immediately 9/2022.



2021/2022

Department / School Name	College Park Middle
Administrator / Department Head	M. Edwards, Principal
Cabinet Official / Area Superintendent	

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed?
Money was transferred from general to 6 th gr account. Money must be used for all of the Student body not just 6 th gr	Agreed.	Teishia Kearney Bookkeeper	Moving forward all general funds will be used for the entire student body. 09/2022
Money from FT not turned in on the same day as collected. Collect any and all funds on the same day As receiving, the next day at the latest.	Faculty P.D.	Teishia Kearney Bookkeeper	All funds collected outside of main office will be turned in the same day 09/2022
The assignment and accountability Records were not completed. Complete the A & A record for any and all subsidiary receipts.	Review district policy for AA compliance.	Teishia Kearney Bookkeeper	Assignment and Accountability record will be completed And updated as needed. Effective 09/2022
Fundraising activity forms were not completed for any fundraising. Fund raising activity forms will be signed and dated	Comply w/district policy.	Teishia Kearney Bookkeeper	All fund raising forms will be completed and dated 09/2022



Department / School Name	College Park Middle
Administrator / Department Head	<i>[Signature]</i>
Cabinet Official / Area Superintendent	<i>[Signature]</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Requisition and PO forms were Completed after the goods or services were purchased.	Comply with district policy.	Teishia Kearney Bookkeeper	All Pos will be completed and approved by principal Prior to the purchase.
The following bank deposit was not deposited timely in the drop safe.	Comply with district policy. Daily check-ins	Teishia Kearney Bookkeeper	All deposits will be dropped in the safe on the same day as collected.
Ticket sale report and ticket inventory report were not completed for the Soccer, Volleyball and Basketball game.	Athletic Dept. P.D. Review policy - Monitor.	Teishia Kearney Bookkeeper	Ticket reports and inventory will be submitted for every game, indicating color and numerical, sequence. Also, will be signed by Ticket manager and the bookkeeper.
The following check was not supported by a vendor Invoice or receipt.	Create a Checks & Balance System for checks	Teishia Kearney Bookkeeper	All checks will be supported by a vendor invoice or receipt.



Department / School Name	Columbia Elementary
Administrator / Department Head	Matthew Pritts <i>[Signature]</i>
Cabinet Official / Area Superintendent	Dr. Patricia LaPace <i>[Signature]</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (06/2023)
Sales reports were not completed for the memory book ad sales or the memory book sales fundraisers.	A sales report is required for each sales activity conducted and must be signed by the principal.	Joe Zagarella/Fundraiser Sponsor Matt Pritts/Principal Mary A Mann/Secretary Bookkeeper	The fundraiser sales reports were done, but had not gotten signatures of both Sponsor and Principal. It is completed now.
The balance of the Internal Funds appears excessive as of June 30, 2022 relative to the school's activity for the year.	Monies should be utilized in the year of receipt to benefit the current student body.	Matthew Pritts/Principal Mary A Mann/Secretary Bookkeeper	We are currently working on several projects which will benefit all students/school. We expect to complete at least one or two of these projects before the end of this fiscal year.



Department / School Name	Conway ES
Administrator / Department Head	Judy Bransford <i>Judy Bransford</i>
Cabinet Official / Area Superintendent	Rolando Bailey <i>Rolando Bailey</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YY)
Digital device and digital device – peripheral collections were not forwarded to the District office as of June 30, 2022. Any balance in the Digital device and digital device – peripheral accounts must be sent to the District office at the end of the year.	Funds must be sent to District office by the end of the year.	Tanya Smrek Secretary/Bookkeeper	6/30/23



Department / School Name	CONWAY MIDDLE SCHOOL
Administrator / Department Head	JOSHUA BING <i>JB</i>
Cabinet Official / Area Superintendent	ROLANDO BAILEY <i>Rolando R. Bailey</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed?
MIC#1 BALANCE APPEARS EXCESSIVE RELATIVE TO ACTIVITY.	SPEND FUNDS IN INTERNAL	PRINCIPAL STAFF BOOKKEEPER	2022/2023 SCHOOL YEAR MM/YY



Department / School Name	Corner Lake Middle School
Administrator / Department Head	Paul E. Browning <i>Paul E Browning</i>
Cabinet Official / Area Superintendent	Patricia LaPace <i>Patricia LaPace</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YY)
Assignment and Accountability records were not completed properly. Any missing receipts should have an explanation attached and include the principal's signature.	Any missing receipts should have an explanation attached and include the principal's signature.	The Bookkeeper should have the teacher/staff who misplaced the receipt write and explanation in regard to the missing receipt. The bookkeeper should ensure that the principal signs the explanation letter.	In the Future, the Bookkeeper will have the teacher/staff who misplaced the receipt write and explanation in regard to the missing receipt. The bookkeeper will then notify the principal of the missing receipt and ensure that the principal signs the explanation letter.



Department / School Name Cypress Creek High School	High School Office – Area Administrators
Administrator / Department Head Mendez Marisol	
Cabinet Official / Area Superintendent	Jose Martinez, Chief of High Schools <i>Jose J. Martinez</i>

Audit Result / Recommendation	Management Response Acknowledgement/Agreement of Condition	Responsible Person (Name & Title) Target Completion Date (MM/YYYY)	Management’s Action Plan
<p>Assignment and accountability records were no complete. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal’s signature.</p>		<p>Evangelina Hendy Bookkeeper 11/14/2022</p>	<ul style="list-style-type: none"> We will make sure to complete and follow OCPS protocol about Subsidiary receipts. Bookkeeper and secretary will ensure this happens as they monitor records.
<p>Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection(s). All external collections should be turned in to the bookkeeper by the following day, regardless of amount.</p>	<ul style="list-style-type: none"> 	<p>Evangelina Hendy Bookkeeper 11/14/2022</p>	<ul style="list-style-type: none"> We are going to correct the error making sure to remind and explain to teachers and athletic coaches about OCPS protocol and rules. This will be part of onboarding.



Audit Result / Recommendation	Management Response Acknowledgement/Agreement of Condition	Responsible Person (Name & Title) Target Completion Date (MM/YYYY)	Management's Action Plan
<p>Fundraiser and admission events.:</p> <p>A request for fundraiser activity form was not completed for the vertical raise fundraiser or the snap raise fundraiser activity, in addition, a sale report was not completed for the vertical raise fundraiser, snap raise fundraiser, or the cookie gram fundraiser. A request for fund raising activity form should be prepared for all fund-raising activities conducted by the school and must be approved by the principal prior to making any commandments. In addition, a sales report was not completed for the vertical raise fundraiser, snap raise fundraisers, or the cookie gram fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.</p>	<p>○</p>	<p>Evangelina Hendy Bookkeeper 11/14/2022</p>	<ul style="list-style-type: none"> • We will make sure fundraising forms are completed and approved by our Principal prior to the event, and completing the Fundraiser sale report for each of them. This will be part of the training and onboarding of staff members.


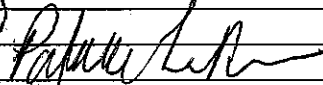


Audit Result / Recommendation	Management Response Acknowledgement/Agreement of Condition	Responsible Person (Name & Title) Target Completion Date (MM/YYYY)	Management's Action Plan
<p>It could not be determined if use tax of was calculated and remitted to the Florida Department of Revenue for cookie gram fundraiser sales totaling \$94.00 due to no invoice provided. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenues as required.</p>		<p>Evangelina Hendy Bookkeeper 11/14/2022</p>	<ul style="list-style-type: none"> We will make sure to follow OCPS protocol regarding tax sales and this will be reviewed with staff.
<p>The balance of the Internal Funds appears excessive as June 30,2022 relative to school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.</p>	<ul style="list-style-type: none"> 	<p>Evangelina Hendy Bookkeeper 11/14/2022</p>	<ul style="list-style-type: none"> We are going to correct the error making sure to remind and explain to teachers and coaches about OCPS protocol and rules.
<p>The monies collected form for the following official receipt did not indicated the corresponding subsidiary receipt numbers. Official receipt numbers, subsidiary receipt numbers, total cash collected and total</p>	<ul style="list-style-type: none"> 	<p>Evangelina Hendy Bookkeeper 11/14/2022</p>	<ul style="list-style-type: none"> We are going to correct the error making sure to remind and explain to teachers and coaches about OCPS protocol and rules. This will be part of the onboarding of staff and reviewed during 2nd semester through our internal newsletter.



Audit Result / Recommendation	Management Response Acknowledgement/Agreement of Condition	Responsible Person (Name & Title) Target Completion Date (MM/YYYY)	Management's Action Plan
check collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.			



Department / School Name	Deerwood Elementary
Administrator / Department Head	Dr. Melanie May 
Cabinet Official / Area Superintendent	Dr. Patricia Lapace 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (06/2023)
The balance of the Internal Funds appears excessive as of June 30, 2022 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Monies will be utilized in the year of receipt to benefit the current student body.	Dr. Melanie May, Principal Marion Sabedra Bookkeeper	At the end of the fiscal year, monies will have been spent on the current student body.

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2021-2022

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

Dommerich Elementary School/ 1181
Laura P. Permenter <i>Laura P. Permenter</i>
Dr. Patricia Lapace <i>James J. Kelly EAD</i>

Exception Noted	Management Response	Responsible Person	Outcome Timeline
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? What is the evidence of completion?
<p>The balance of the Internal Funds appears excessive as of June 30, 2022 relative to the school's activity of the year.</p>	<p>Monies should be utilized in the year of receipt to benefit current student body.</p>	<p>Laura P. Permenter</p>	<p>May 20²³</p>



Department / School Name	Dr. Phillips High School
Administrator / Department Head	Jose Martinez, Chief of High Schools
Cabinet Official / Area Superintendent	<i>Jose J. Martinez</i> 01/12/2023

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
<p>Receipts</p> <ul style="list-style-type: none"> Assignment and accountability records (i.e. notebooks of subsidiary receipts) were not completed and inventoried at year-end (for missing receipts, etc.) 	<p>Per the Internal Accounts handbook – “On or before June 30th of each school year {or prior to the end of school for 10-month personnel), an inventory of all unused receipts must be taken by the school bookkeeper and noted on the assignment and accountability record.”</p>	<p>Migdalia Aponte – Internal Bookkeeper</p>	<p>New Internal Bookkeeper has been trained and will complete the subsidiary receipt inventory prior to June 30th, 2023.</p>



<p>Admission Events</p> <ul style="list-style-type: none"> There were no Sales reports for Homecoming, Prom, or Locker Sales. When Sales reports were available, they were not always properly completed, such as: 1) Official Receipt was not recorded on the Sales report for any athletic event; and 2) Bookkeeper did not sign the Sales reports. 	<p>Per the Internal Accounts handbook – “Sales reports are required for each sales activity.”</p>	<p>Migdalia Aponte – Internal Bookkeeper</p>	<p>Staff will be trained on Wednesday February 2023 by the bookkeeper January 3, 2023.</p>								
<p>Sales Tax</p> <ul style="list-style-type: none"> Sales tax was not paid to the vendor upon purchase of goods to be re-sold, nor was sales tax charged when the items were sold. In addition, no Florida sales tax was remitted to the state. <table border="1" data-bbox="226 610 1020 756"> <thead> <tr> <th>Account</th> <th>Item Sold</th> <th>Total Sales</th> <th>Sales Tax Not Paid</th> </tr> </thead> <tbody> <tr> <td>Book Store</td> <td>Apparel, School Spirit Items</td> <td>\$11,211</td> <td>\$729</td> </tr> </tbody> </table>	Account	Item Sold	Total Sales	Sales Tax Not Paid	Book Store	Apparel, School Spirit Items	\$11,211	\$729	<p>School Board Policy DIB, The Internal Accounts Handbook and State Sales Tax Rules state that remitting sales tax is required for most resale/fundraising activities. When possible, the sales tax should be paid directly to the vendor.</p>	<p>Migdalia Aponte – Internal Bookkeeper</p>	<p>Sales tax will be paid monthly as it is incurred. January 3, 2023.</p>
Account	Item Sold	Total Sales	Sales Tax Not Paid								
Book Store	Apparel, School Spirit Items	\$11,211	\$729								
<p>Disbursements</p> <ul style="list-style-type: none"> Vendor invoices, and purchase orders, not retained for audit 	<p>Per the Internal Accounts handbook – All records maintained as part of the internal funds of the school and public records under the laws of the state of Florida shall not</p>	<p>Migdalia Aponte – Internal Bookkeeper</p>	<p>A filing system has been created to retain all invoice s and POs . August 15, 2022.</p>								



	be destroyed or otherwise disposed of without specific authorization.		
<p>Admission Events</p> <ul style="list-style-type: none"> Standard Ticket Sales Reports were not used for physical tickets sales. Instead, Excel spreadsheets were used which did not capture all required information, including ticket series and price. Math calculation errors were noted on the Ticket Sales Reports for some events, which could indicate possible sales shortages. 	Per the Internal Accounts Handbook – “Change funds must be closed annually prior to June 30 th .”	Migdalia Aponte – Internal Bookkeeper	Staff will be trained on Wednesday by February 2023 by bookkeeper. All ticket sales will require a sales report. Ticket inventory will be completed on or before June 30, 2023.
<p>Admission Events</p> <ul style="list-style-type: none"> A Change Fund in the amount of \$1,500 was missing. 	Per the Internal Accounts Handbook – “Change funds must be closed annually prior to June 30 th .”	Migdalia Aponte – Internal Bookkeeper ***Charles Watford-Band Director, Jason Whitehead-Theatre Director, Steven McHale-Athletic Director	Change funds will be signed out and signed back in (re-deposited) with a “monies collected” form. The Internal Bookkeeper will close the change fund account within one week of the final event of the school year. June 10, 2023.
<p>Book/Supply Store</p> <ul style="list-style-type: none"> The Principal did not sign-off on items that were unable to be sold. The Principal’s signature was not on the non-sales documentation for six damaged lanyards. Principal's signature is needed on non-sales documentation of items to demonstrate that the Principal is aware, and approves, of items purchased for re-sale but either given away or disposed of due to damage/obsolescence. 	Per the Internal Accounts Handbook – “Disposition of items on a non-sale basis that were originally placed into sales inventory must be documented. Documentation	Jackie Ramsey-Principal	The Principal will sign the non-sales documentation form for any items damaged or discarded. June 30, 2023.



	must be signed by the principal..."		
<p>Cash & Investments</p> <p>● Bank balance not properly reconciled to book balance. There were eight checks outstanding for more than 180 days and three deposits in transit for periods that ranged from 7 months to more than 12 months on the June 2022 cash reconciliation.</p>	<p>Per Internal Accounts Handbook, for checks, "Stale dated checks over 180 days should be voided." For deposits in transit, "Ensure deposits in transits are cleared by the following month, and if not, research why the deposit(s) is not on the bank statement. In no case should a deposit be in transit for two consecutive months."</p>	<p>Migdalia Aponte – Internal Bookkeeper</p>	<p>The Internal Bookkeeper is in the process of being trained to reconcile the monthly statements. Any checks over 180 days will be voided. All deposits in transit will be cleared within 60 days or email documentation provided with bank or vendor research into the uncleared deposits. November 3, 2022.</p>
<p>Cash & Investments</p> <p>● Deposit slips with the pre-printed account number were not used.</p>	<p>Proper business practice would be to use the bank deposit slips with the correct pre-printed account number to avoid mistakes</p>	<p>Migdalia Aponte – Internal Bookkeeper</p>	<p>New deposit tickets were ordered by the interim bookkeeper and are being used by Migdalia Aponte – Internal Bookkeeper December 1, 2022.</p>



	due to manual entry.		
<p>Cash & Investments</p> <ul style="list-style-type: none"> Armored car pick-up of deposits only occurred once a week. Treasury stated it should be five times a week for high schools. 	Per School Board Policy DIB, "An armored car service will pick up school deposits based upon a scheduled pick up provided by the district office."	Jackie Ramsey-Principal	Armored car pick-up schedule was changed to daily on August 19, 2022 and will continue to occur daily.
<p>Contracts</p> <ul style="list-style-type: none"> #1970 - There was no signed contract for the class rings, cap & gown vendor. 	The Internal Accounts Handbook states that all contracts must be executed by the Principal.	Jackie Ramsey-Principal *** Lisa Golub – senior class sponsor	Signed contracts for the class rings, cap & gown vendor will occur moving forward. January 4, 2023.
<p>Disbursements</p> <ul style="list-style-type: none"> #1964 - The Purchase Requisition for check #22424 was not signed by the Bookkeeper or the Principal. 	Per Internal Accounts Handbook - The Bookkeeper should sign the requisition to ensure that funds are available. The Principal should sign the requisition to ensure the purchase is appropriate.	Migdalia Aponte – Internal Bookkeeper Jackie Ramsey-Principal	No purchases will occur without a purchase order signed by Jackie Ramsey-Principal or designee and Migdalia Aponte – Internal Bookkeeper November 10, 2022



<p>Disbursements</p> <ul style="list-style-type: none"> #1951 - The Principal signed check #23122, but not the Bookkeeper. 	<p>The Internal Accounts Handbook states "All checks shall be signed with two signatures..."</p>	<p>Migdalia Aponte – Internal Bookkeeper Jackie Ramsey-Principal</p>	<p>Both the bookkeeper and authorized administrator will sign all checks. November 3, 2022.</p>										
<p>Disbursements</p> <ul style="list-style-type: none"> #1965- Quotes were not obtained for Homecoming expenditure of \$40,000. 	<p>According to School Policy DJB, procurements of commodities which exceed \$5,000, but are less than \$50,000, shall be competitively quoted. No quotes attached to check support.</p>	<p>Migdalia Aponte – Internal Bookkeeper and club sponsors/account holders</p>	<p>Three quotes will be obtained for any purchases that exceed \$5,000. November 3, 2022</p>										
<p>Journal Entries</p> <ul style="list-style-type: none"> #1934 - Several journal entries had no appropriate justification or approval. One journal entry was supposed to be a reclassification of a previous receipt entry but there was no previous receipt entry in that amount. <table border="1" data-bbox="226 1187 1020 1258"> <thead> <tr> <th>JE #</th> <th>Date</th> <th>Amt</th> <th>From -> To Acct</th> <th>Reason Given</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	JE #	Date	Amt	From -> To Acct	Reason Given						<p>Per Internal Accounts Handbook, "Fund transfer journal entries should be limited, and when necessary, must follow internal account policies."</p>	<p>Migdalia Aponte – Internal Bookkeeper</p>	<p>All journal entries will include appropriate documentations along with bookkeeper and principal signatures. November 3, 2022</p>
JE #	Date	Amt	From -> To Acct	Reason Given									



143355	10/4/2021	\$260.00	#4896.00 ->> #1100.000	Funds deposited to wrong acct. Problem: 1) No previous receipt for \$260.00 found. Problem: 2) No Principal approval.																												
<p>Membership Clubs</p> <ul style="list-style-type: none"> #1935 - Costco membership card, and purchases, not being controlled. Costco membership card primary member is no longer at DPHS. Eight out of eleven check copies (3 to Costco and 5 to Sam's Club) could not be found. Hence, we could not test invoice for appropriateness or PO for approval. <table border="1"> <thead> <tr> <th>Check #</th> <th>Check Date</th> <th>Payee</th> <th>Amount</th> <th>Reason</th> </tr> </thead> <tbody> <tr> <td>22421</td> <td>10/21/21</td> <td>Sam's Club</td> <td>\$100.00</td> <td>No invoice found</td> </tr> <tr> <td>23027</td> <td>04/04/22</td> <td>Sam's Club</td> <td>\$200.00</td> <td>No invoice found</td> </tr> <tr> <td>23028</td> <td>04/04/22</td> <td>Sam's Club</td> <td>\$200.00</td> <td>No invoice found</td> </tr> <tr> <td>23029</td> <td>04/04/22</td> <td>Sam's Club</td> <td>\$200.00</td> <td>No invoice found</td> </tr> </tbody> </table>					Check #	Check Date	Payee	Amount	Reason	22421	10/21/21	Sam's Club	\$100.00	No invoice found	23027	04/04/22	Sam's Club	\$200.00	No invoice found	23028	04/04/22	Sam's Club	\$200.00	No invoice found	23029	04/04/22	Sam's Club	\$200.00	No invoice found	Per the Internal Accounts handbook – All records maintained as part of the internal funds of the school and public records under the laws of the state of Florida shall not be destroyed or otherwise disposed of without specific authorization.	Migdalia Aponte – Internal Bookkeeper and card users	Form was created and implemented November 16, 2022. All users of the card will sign to check out and check back in.
Check #	Check Date	Payee	Amount	Reason																												
22421	10/21/21	Sam's Club	\$100.00	No invoice found																												
23027	04/04/22	Sam's Club	\$200.00	No invoice found																												
23028	04/04/22	Sam's Club	\$200.00	No invoice found																												
23029	04/04/22	Sam's Club	\$200.00	No invoice found																												



23052	04/12/22	Sam's Club	\$1,000.00	No invoice found											
22196	08/27/21	Costco	\$2,000.00	No invoice found											
22259	09/09/21	Costco	\$2,000.00	No invoice found											
22337	09/28/21	Costco	\$1,011.93	No invoice found											
<p>Principal's Discretionary Account</p> <ul style="list-style-type: none"> #1963 - A cash donation of \$150 was recorded in the Principal's Discretionary account but was not supported with a letter designating that the funds were for the Principal's Discretionary account. 					Per the Internal Accounts Handbook, the official receipt should have adequate supporting documentation, including a letter indicating the funds are to be used for the principal's discretionary fund.	Migdalia Aponte – Internal Bookkeeper	Bookkeeper will obtain a letter for in kind donations. The letter will be attached to monies received forms. January 3, 2023								
<p>Receipts</p> <ul style="list-style-type: none"> #1944 - Five of the 15 receipts sampled had no invoice/backup. <table border="1"> <thead> <tr> <th>Receipt #</th> <th>Date</th> <th>Amount</th> <th>Issue</th> </tr> </thead> <tbody> <tr> <td>29822</td> <td>09/03/21</td> <td>\$425.00</td> <td>No invoice/backup found</td> </tr> </tbody> </table>					Receipt #	Date	Amount	Issue	29822	09/03/21	\$425.00	No invoice/backup found	Per the Internal Accounts handbook – All records maintained as part of the internal funds of the school and	Migdalia Aponte – Internal Bookkeeper and depositors	Sub receipts will be included with all monies collected forms and attached to SFO receipts for each deposit. November 3, 2022
Receipt #	Date	Amount	Issue												
29822	09/03/21	\$425.00	No invoice/backup found												



<table border="1"> <tr> <td>28823</td> <td>10/27/21</td> <td>\$2,625.00</td> <td>No invoice/backup found</td> </tr> <tr> <td>29698</td> <td>10/14/21</td> <td>\$135.00</td> <td>No invoice/backup found</td> </tr> <tr> <td>30284</td> <td>03/30/22</td> <td>\$4,000.00</td> <td>No invoice/backup found</td> </tr> <tr> <td>30369</td> <td>06//06/22</td> <td>\$2,000.00</td> <td>No invoice/backup found</td> </tr> </table>	28823	10/27/21	\$2,625.00	No invoice/backup found	29698	10/14/21	\$135.00	No invoice/backup found	30284	03/30/22	\$4,000.00	No invoice/backup found	30369	06//06/22	\$2,000.00	No invoice/backup found				<p>public records under the laws of the state of Florida shall not be destroyed or otherwise disposed of without specific authorization.</p>														
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<p>● #1946 - No audit trail was found for 10 of the 15 receipts tested. No Sub-Receipts were found.</p>				<table border="1"> <thead> <tr> <th><u>Receipt #</u></th> <th><u>Date</u></th> <th><u>Amount</u></th> <th><u>Issue</u></th> </tr> </thead> <tbody> <tr> <td>29822</td> <td>09/03/21</td> <td>\$425.00</td> <td>No sub-receipts found.</td> </tr> <tr> <td>28823</td> <td>10/27/21</td> <td>\$2,625.00</td> <td>No sub-receipts found.</td> </tr> <tr> <td>29462</td> <td>08/20/21</td> <td>\$225.00</td> <td>No sub-receipts found.</td> </tr> <tr> <td>29489</td> <td>08/23/21</td> <td>\$1,075.00</td> <td>No sub-receipts found.</td> </tr> <tr> <td>30284</td> <td>03/30/22</td> <td>\$4,000.00</td> <td>No sub-receipts found.</td> </tr> <tr> <td>30369</td> <td>06//06/22</td> <td>\$2,000.00</td> <td>No sub-receipts found.</td> </tr> </tbody> </table>	<u>Receipt #</u>	<u>Date</u>	<u>Amount</u>	<u>Issue</u>	29822	09/03/21	\$425.00	No sub-receipts found.	28823	10/27/21	\$2,625.00	No sub-receipts found.	29462	08/20/21	\$225.00	No sub-receipts found.	29489	08/23/21	\$1,075.00	No sub-receipts found.	30284	03/30/22	\$4,000.00	No sub-receipts found.	30369	06//06/22	\$2,000.00	No sub-receipts found.	<p>Per School Board Policy DIB - All money collected shall be deposited intact to the school safe,</p>	<p>Migdalia Aponte – Internal Bookkeeper</p> <p>All monies will be deposited in a timely manner in alignment with school board policies. November 3, 2022</p>
<u>Receipt #</u>	<u>Date</u>	<u>Amount</u>	<u>Issue</u>																															
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28823	10/27/21	\$2,625.00	No sub-receipts found.																															
29462	08/20/21	\$225.00	No sub-receipts found.																															
29489	08/23/21	\$1,075.00	No sub-receipts found.																															
30284	03/30/22	\$4,000.00	No sub-receipts found.																															
30369	06//06/22	\$2,000.00	No sub-receipts found.																															
<p>Receipts</p> <p>● #1960 - Monies were not promptly deposited in the school safe by the Bookkeeper.</p>				<table border="1"> <thead> <tr> <th><u>Receipt</u></th> <th><u>Amount</u></th> <th><u>Date Collected</u></th> <th><u>Date Deposited</u></th> </tr> </thead> <tbody> </tbody> </table>	<u>Receipt</u>	<u>Amount</u>	<u>Date Collected</u>	<u>Date Deposited</u>																										
<u>Receipt</u>	<u>Amount</u>	<u>Date Collected</u>	<u>Date Deposited</u>																															



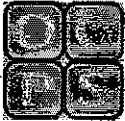
<table border="1"> <tr> <td>30457</td> <td>\$55.00</td> <td>5/11/2022</td> <td>8/18/2022</td> </tr> <tr> <td>30458</td> <td>\$150.00</td> <td>5/13/2022</td> <td>8/18/2022</td> </tr> <tr> <td>30459</td> <td>\$250.00</td> <td>5/19/2022</td> <td>8/18/2022</td> </tr> <tr> <td>30460</td> <td>\$1,641.97</td> <td>5/1/2022</td> <td>8/18/2022</td> </tr> <tr> <td>30461</td> <td>\$100.00</td> <td>5/25/2022</td> <td>8/18/2022</td> </tr> </table>	30457	\$55.00	5/11/2022	8/18/2022	30458	\$150.00	5/13/2022	8/18/2022	30459	\$250.00	5/19/2022	8/18/2022	30460	\$1,641.97	5/1/2022	8/18/2022	30461	\$100.00	5/25/2022	8/18/2022		<p>located on the premises or a depository as frequently as feasible and as dictated by sound business practices. All collections must be deposited within a school safe or the depository the same day of collection.</p>		
30457	\$55.00	5/11/2022	8/18/2022																					
30458	\$150.00	5/13/2022	8/18/2022																					
30459	\$250.00	5/19/2022	8/18/2022																					
30460	\$1,641.97	5/1/2022	8/18/2022																					
30461	\$100.00	5/25/2022	8/18/2022																					
<p><u>Resale/Fundraising Activities</u></p> <ul style="list-style-type: none"> #1966 - Request for fundraising activity for the Football Adrenaline Fundraiser of \$18,000, and the Boys Lacrosse Fundraiser of \$5,000, were not provided. Dance Vertical Raise Fundraiser and ROTC Snap Fundraiser did not have the approval of Rose Denard, Senior Manager, Internal Accounts (OCPS Finance). 	<p>Per the Internal Accounts handbook, – All records maintained as part of the internal funds of the school and public records under the laws of the state of Florida shall not be destroyed or otherwise disposed of without specific authorization.</p> <p>- Web based fund-raising</p>	<p>Migdalia Aponte – Internal Bookkeeper and sponsors</p>	<p>All electronic fundraisers will be pre-approved by Rose Denard prior to commencement. November 3, 2022</p>																					



	activities, must be approved through the Internal Accounts office prior to starting the fund raiser.		
<p><u>Year-End Reporting</u></p> <ul style="list-style-type: none"> ● #1952 - The school reported no accounts payable as of June 30, 2022 but our review found \$52,402 should have been reported. ● #1974 - The school reported no accounts receivable as of June 30, 2022 but our review found \$61,851 should have been reported. ● #1958 - The school reported no inventory on hand at June 30, 2022 but our review found \$1,264 should have been reported. 	The Internal Accounts Handbook states that schools are required to report accounts payable, accounts receivable and inventory at year-end.	Migdalia Aponte – Internal Bookkeeper	End of year accounts payable, accounts receivable, and inventory will be reported by June 30, 2023.
<p><u>General Recommendation</u></p> <p>Sponsors do not have access to view their accounts in SFO</p>	We recommend that all teachers/account sponsors have read-only access to their accounts in SFO. This will help to ensure transactions for deposits, checks, journal entries, etc. are made timely and	Migdalia Aponte – Internal Bookkeeper	All sponsors have been given logins and passwords to review their accounts in SFO. January 3, 2023



	accurately by the Bookkeeper into the correct SFO accounts or detect when this does not happen.		
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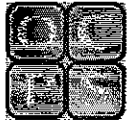


Department / School Name	Dr. Phillips Elementary
Administrator / Department Head	Christine Rogers
Cabinet Official / Area Superintendent	Tashanda Brown-Cannon

Christine Rogers

Tashanda Brown-Cannon

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? MM/YY
Internal funds appeared excessive as of 06/30/2021 relative to the school's activity for the year.	Utilize monies in the year received to benefit all students.	Christine Rogers – Principal Timothy Cabbage – Secretary/Bookkeeper	Use monies received for materials used for the benefit of all students. Monies are being used for materials for all students. Completed throughout the school year 05/2023.
June 2021 bank reconciliation showed a \$17.00 check outstanding more than six months.	Check had been voided on 08/19/2022.	Timothy Cabbage – Secretary/Bookkeeper	Checks are being followed up on in a timely manner. Continuous.
Monies collected by main office not turned into bookkeeper by the following day.	Checked received by main office on 07/02/2021 and deposited by bookkeeper on 07/27/2021.	Timothy Cabbage – Secretary/Bookkeeper	Monies are being turned into the bookkeeper immediately and deposited upon receipt. Continuous.
A donation was deposited into the Principal's Discretionary fund and no specific purpose was designated by the donor.	Only deposit monies into the Principal's Discretionary fund that specifically state that they are to be used at the principal's discretion.	Timothy Cabbage – Secretary/Bookkeeper	Monies deposited into the Principal's Discretionary fund specifically state that they are to be used for that purpose. Continuous.

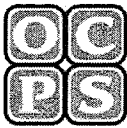


Official receipt did not include proper supporting documentation.	Ensure that all monies received include all required supporting documentation and all documentation is correctly completed with dates.	Timothy Cabbage – Secretary/Bookkeeper	Proper documentation is being completed in full and included with the official receipt. Continuous.
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Department / School Name	Eagle Creek Elementary
Administrator / Department Head	Patricia Cells <i>Patricia Cells</i>
Cabinet Official / Area Superintendent	Mr. Rolando Bailey <i>Rolando Bailey</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed?
The balance of the Internal Funds appears excessive as of June 30, 2022 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	School will utilize the funds by purchasing items for students including doing projects that will benefit all students.	Ms. Ramos will work with Principal Cells to utilize the funds.	During the 2022-2023 school year.



Department / School Name	East River High School
Administrator / Department Head	Rebecca S Watson <i>Rebecca S Watson</i>
Cabinet Official / Area Superintendent	Jose Martinez <i>Jose J. Martinez</i> 10/10/2022

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Monies collected were not turned in by the following day.	All monies collected must be turned in that day or the following morning.	Amy Evans (bookkeeper) Any club sponsor, athletics, performing arts	Deposit receipts Ongoing
Assignment and accountability record was not signed by preparer.	All records must be signed. Admin will double check all records.	Amy Evans (bookkeeper)	Signed forms. Ongoing
No ticket inventory report for athletics.	All tickets must be accounted for on a ticket inventory report.	Amy Evans (bookkeeper) Athletic Director	Completed and signed ticket inventory reports. After every athletic event and at the end of the year.



Department / School Name	Eccleston Elementary School
Administrator / Department Head	Angela Feliciano, Principal <i>AF</i>
Cabinet Official / Area Superintendent	Tashanda Brown-Cannon, Area Superintendent, SWLC

Tashanda Brown-Cannon

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Following monies collected form did not indicate the respective subsidiary receipt numbers	School Bookkeeper (Ms. Hartman) should have kept a register for all the Official receipt numbers that was given out the 2021-22 school year	Bookkeeper (Ms. Hartman)	Starting the 2022-2023 school year the new Bookkeeper (Ms. Kee) will keep an Official Receipt Number correspond for the amounts collected and deposit in Internal Accounting
Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection	School Bookkeeper (Ms. Hartman) should turn monies in on the day that it's collected or the following day	Bookkeeper (Ms. Hartman)	Starting the 2022-2023 school year the new Bookkeeper (Ms. Kee) will turn in all monies collected on the day or the following day of the collection
Assignment and accountability receipts were not completed	School Bookkeeper (Ms. Hartman) Should have completed an Assignment and Accountability Records form	Bookkeeper (Ms. Hartman)	Starting the 2022-2023 school year the new Bookkeeper (Ms. Kee) will complete the Assignment and Accountability Record for the 2022-2023 school year



Department / School Name	0121 / Edgewater High School
Administrator / Department Head	Heather Kreider, Principal
Cabinet Official / Area Superintendent	Jose Martinez, Chief of High Schools

Audit Result / Recommendation	Management Response Acknowledgement/ Agreement of Condition	Responsible Person (Name & Title) And Target Completion Date (MM/YYYY)	Management's Action Plan
<p><u>Delayed Deposits to the Bookkeeper #1929</u></p> <p>Collections totaling \$8,503.25 were not deposited with the Bookkeeper by the next business day. School Board Policy DIB states: "collections made outside of the school office shall be turned in to the school office no later than the next business day."</p>	<p>I acknowledge that the two individuals responsible for collecting funds and depositing by the next business day were not in compliance on four occasions during the 2021-22 school year. One of these individuals is no longer with OCPS and the other has resigned his position.</p>	<p>Heather Kreider 9/30/22 Principal Antonio Figueroa 10/21/22 Band director Angel Gavilan 10/21/22 Theater teacher Tammy Miller 9/30/22 External bookkeeper Uttara Sugandhi 10/22 Incoming internal bookkeeper</p>	<p>The replacement theater teacher has been onboarded with the correct procedures and the new band director will be trained by our external and (new) internal bookkeeper and provided the manual upon onboarding in November.</p> <p>Temporary overfill bookkeeper Uttara Sughandi will be trained and will meet with Kreider, Miller and each teacher who collects cash for concessions or other sales.</p>
<p><u>Resale/Fundraising Activities #1930</u></p> <ul style="list-style-type: none"> • No Request for Fundraiser Activity form or sales report could be located for the Football Card fundraiser with sales totaling \$3,940. • The school could not provide authorization from the Internal Accounts Department to conduct five online fundraisers with receipts totaling \$30,910. 	<p>The football coach remembers signing the form, however we were unable to locate it in the absence of the internal bookkeeper (Jan Steinhorn). It is understood that any online fundraisers must be approved through the district Internal Accounts department before proceeding.</p>	<p>Heather Kreider 9/30/22 Josh Vandergrift 10/21/22 Athletic Director Cameron Duke 10/21/22 Head Football Coach Cameron Jordan 10/21/22 Orchestra teacher Angel Gavillan 10/21/22 Alex Glover 10/21/22 Chorus teacher Tammy Miller 9/30/22 Uttara Sugandhi 10/22</p>	<p>Tammy Miller and temporary bookkeeper (upon onboarding) Uttara Sughandi will provide training for the athletic director (Vandergrift) and football coach (Duke) for athletics and the performing arts teachers (Jordan, Gavillan, (both new), Glover and Figueroa (and his November replacement). All will be given a refresher training and the manual for review with a FAQ sheet for common items and errors.</p>



Audit Result / Recommendation	Management Response Acknowledgement/ Agreement of Condition	Responsible Person (Name & Title) And Target Completion Date (MM/YYYY)	Management's Action Plan
<p><u>Receipts #1922</u></p> <ul style="list-style-type: none"> No Assignment and Accountability records for pre-numbered subsidiary receipts on campus were completed. 	<p>This is a procedure our stand in external bookkeeper was not aware of and will be rectified going forward as we train our temporary bookkeeper.</p>	<p>Heather Kreider 9/30/22 Tammy Miller 9/30/22 Uttara Sugandhi 10/22</p>	<p>With the onboarding of new (temporary) bookkeeper Uttara Sugandhi, training will take place and the internal bookkeeping manual provided as a reference so that these procedures are followed with fidelity.</p>
<p><u>Resale/Fundraising Activities #1930</u></p> <ul style="list-style-type: none"> The Chorus candy fundraiser sales report was not signed by the Principal. A review of this report disclosed a loss in sales potential totaling more than \$4,900 and the stated reason for the loss was students did not turn in monies or the unsold candy. The Sponsor stated that a list is maintained for the monies/unsold candy and students will typically pay these obligations in their senior year. Concession sales reports were not completed for the Thespian fall and spring events that had receipts totaling \$906. Unsold student parking decals were discarded and not retained for audit verification. Any unsold decals should be retained to confirm decals were not sold and monies were not misappropriated. 	<p>The chorus director has been addressed and will ensure all sales reports are signed prior to initiating the fundraiser.</p> <p>The theater teacher is no longer employed with OCPS, however the new teacher (Gavillan) has been briefed on procedures involving concessions and is following them with fidelity.</p> <p>Discarding unsold student parking decals was an unknown problem in the absence of our internal bookkeeper that will be rectified going forward.</p>	<p>Heather Kreider 9/30/22 Cameron Jordan 10/21/22 Angel Gavillan 10/21/22 Tammy Miller 9/30/22 Uttara Sugandhi 10/22</p>	<p>Students have been provided opportunities to make payments toward outstanding balances in small increments so that they do not accrue to an overwhelming amount in the senior year.</p> <p>Ongoing training, regular monitoring and provision of the internal bookkeeping manual to all parties who handle student money.</p>
<p><u>Sales Tax #1930</u></p> <p>State sales tax totaling \$2,272 was not paid to the vendor or remitted to the Florida Department of Revenue for Athletics/Band and Thespian concessions, Chorus candy, Gatorade, Football</p>	<p>This is a procedure that now we are aware, will be able to follow going forward. The absence of an internal bookkeeper created a gap in some of the nuances of internal bookkeeping that</p>	<p>Heather Kreider 9/30/22 Cameron Jordan 10/21/22 Antonio Figueroa 10/21/22 Angel Gavillan 10/21/22 Josh Vandergrift 10/21/22 Bryan Lucas 10/21/22</p>	<p>We will ensure appropriate sales tax is paid to the Florida Department of revenue going forward on all sales receipts collected.</p>



Audit Result / Recommendation	Management Response Acknowledgement/ Agreement of Condition	Responsible Person (Name & Title) And Target Completion Date (MM/YYYY)	Management's Action Plan
<p>Parking and Student Parking Decal resale/fundraiser activities.</p>	<p>someone without the formal training was not picking up on.</p>	<p>ROTC instructor Tammy Miller 9/30/22 Uttara Sugandhi 10/22</p>	
<p><u>Contracts #1927 & #1941</u></p> <ul style="list-style-type: none"> The iRock agreement for Prom activities was not signed by the Principal. Since the school could not locate the contract for student pictures, we requested and received the agreement from the photography company. The agreement was signed by the principal and specified commission percentages and a per package order amount the school would receive. We reviewed the SFO Receipts Register and could not locate any evidence of the school receiving a commission for this activity. We contacted the photography company to confirm whether a commission check was issued and was informed that a check totaling \$619 was mailed to the school on September 2, 2022. Although the school received a check totaling \$17,491 for cap and gown sales, we could not evaluate whether this amount was accurate since the contract did not specify the commission percentage or the amount that the school was to receive for each sale. 	<p>I was made aware through the audit procedure that the iRock agreement was not signed. This has been addressed and all contracts and agreements are being provided directly to me for review and signature.</p> <p>I remember signing the contract and we were unable to locate it in the bookkeeper's office in her absence.</p> <p>Going forward, we are asking the cap and gown company (Herff Jones) for a breakdown of money coming back to the school per purchased item.</p>	<p>Heather Kreider 9/30/22 Cayenne Dansby 10/21/22 SGA sponsor Cameron Jordan 10/21/22 Yearbook sponsor Tammy Miller 9/30/22 Uttara Sugandhi 10/22</p>	<p>The SGA and Yearbook sponsors receive ongoing training and are provided with the internal bookkeeping handbook to ensure they are aware of appropriate procedures.</p> <p>The new temporary bookkeeper (Uttara Sugandhi) will be onboarded with an understanding of these items needing to be organized and stored for auditing access as required.</p>



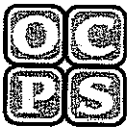
<p style="text-align: center;">Audit Result / Recommendation</p>	<p style="text-align: center;">Management Response Acknowledgement/ Agreement of Condition</p>	<p style="text-align: center;">Responsible Person (Name & Title) And Target Completion Date (MM/YYYY)</p>	<p style="text-align: center;">Management's Action Plan</p>
<p><u>Admission Events #1928</u></p> <ul style="list-style-type: none"> • Ticket inventory and sales reports were not completed for the additional Thespian tickets sold during the fall and spring events that had receipts totaling \$1,294. • Math calculation errors were noted on the Football Parking Ticket Sales Reports which could indicate possible sales shortages. When preparing Ticket Sales Reports, the school should subtract the first ticket sold from the last ticket sold and then add one to determine the total tickets sold. • Ticket inventory report for the Football parking tickets was incomplete. The summary section showed the beginning inventory but the total sold and/or ending inventory were left blank. • The ticket sales reports for Football parking and Homecoming were not consistently signed by the ticket manager and the bookkeeper to provide a clear audit trail. • Unsold prom tickets could not be located for audit verification. The sponsor indicated that all unsold tickets were given to the internal accounts bookkeeper who was on leave for more than half of the school year. Any unsold tickets should be retained to confirm tickets were not sold and monies were not misappropriated. 	<p>I acknowledge these findings. Drama teacher Natalie Hawkins is no longer with OCPS.</p> <p>It is understood that football parking tickets must be counted by the subtraction method described in the findings in order to capture all sequential tickets.</p> <p>Ticket inventories were not completed and the homecoming ticket sales were not consistently handled for audit purposes.</p>	<p>Heather Kreider 9/30/22 Cameron Jordan 10/21/22 Antonio Figueroa 10/21/22 Angel Gavillan 10/21/22 Josh Vandergrift 10/21/22 Bryan Lucas 10/21/22 Tammy Miller 9/30/22 Uttara Sugandhi 10/22</p>	<p>Ongoing training, provision of the internal bookkeeping manual and meetings with each instructional member responsible for following procedures handling money will support the accurate implementation of all procedures.</p>



Audit Result / Recommendation	Management Response Acknowledgement/ Agreement of Condition	Responsible Person (Name & Title) And Target Completion Date (MM/YYYY)	Management's Action Plan
<p><u>Disbursements #1924 & 1926 & 1932 & 01923</u></p> <ul style="list-style-type: none"> State sales tax totaling \$7 was paid on an exempt purchase (pizza for Orchestra students). Quotes were not obtained for the purchase of a gym sound system totaling \$8,148. The Angel Fund/Needy Families trust account disclosed a check to purchase teacher appreciation items totaling \$423. We asked how this expense benefited needy families and were told this was for the teacher welcome back meal after winter break. Further analysis of this account activity during the last two school years showed donation receipts totaling \$6,707 but expenditures for needy families only totaled \$1,703. Graduation Cords expense totaling \$446 was disbursed from the General account #7000 instead of the Senior class #3115 account. We also noted there was no Principal's approval date on this purchase order. 	<p>The orchestra teacher (no longer at Edgewater) paid the sales tax on the pizza order and was addressed.</p> <p>It is acknowledged and understood that the gym sound system should have had three quotes since it was over \$5000.</p> <p>The graduation cords expense coming from the wrong account is acknowledged as an oversight.</p>	<p>Heather Kreider 9/30/22 Osvaldo Quezada (N/A) Orchestra teacher (moved) Josh Vandergrift 10/21/22 Cayenne Dansby 10/21/22 Val Lopez 10/21/22 Tammy Miller 9/30/22 Uttara Sugandhi 10/22</p>	<p>Each of these disbursement items will be addressed with the person responsible. In the case of the teacher no longer being here, the new teacher will be trained on procedures.</p>
<p><u>Trust Funds #1920</u></p> <ul style="list-style-type: none"> Transcript collections totaling \$1,407 and Property Restitution funds totaling \$327 were not forwarded to the District office by June 30, 2022. 	<p>These are closeout procedures that our external bookkeeper was not aware of. There was no support, training or reminders provided during the lengthy (and ongoing) absence of our internal bookkeeper to ensure these practices were being met. The external bookkeeper has been handling the tasks for both</p>	<p>Heather Kreider 9/30/22 Tammy Miller 9/30/22 Uttara Sugandhi 10/22</p>	<p>New bookkeeper will receive district training (hopefully) on the correct procedures for closing out the school year internal procedures.</p>



Audit Result / Recommendation	Management Response Acknowledgement/ Agreement of Condition	Responsible Person (Name & Title) And Target Completion Date (MM/YYYY)	Management's Action Plan
	positions, among other items for nearly a year.		
<p><u>Year-End Reporting #1919 & 1931</u></p> <ul style="list-style-type: none"> The school reported no accounts payable as of June 30, 2022 but our review found an approved purchase order totaling \$3,441 that should have been reported. The school reported no accounts receivable as of June 30, 2022 but our review found \$24,082 that should have been reported. 	These items are acknowledged.	Heather Kreider 9/30/22 Tammy Miller 9/30/22 Uttara Sugandhi 10/22	This is a procedural error that will be addressed with appropriate training for the new bookkeeper.



Department / School Name	Endeavor Elementary School
Administrator / Department Head	Derek Knappins, Principal
Cabinet Official / Area Superintendent	Dr. Tashanda Brown-Cannon

T. Knappins
Tashanda Brown-Cannon

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? 08/2022
Lost textbooks collections were not forwarded to the District office as of June 30, 2022. Any balance in the Lost Textbooks account must be sent to the District office at the end of the year for schools with textbooks purchased by the District.	All lost textbooks fee will be collected and forwarded to the district at the end of the year.	Bookkeeper	Effective Immediately.
The following monies collected form did not indicate the total cash collected and the total checks collected. Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail. Official Receipt #2758	Monies collected form will have the total cash and checks separated, entered correctly on monies collected form, school funds.	Bookkeeper	Effective Immediately.





Department / School Name	Engelwood ES
Administrator / Department Head	Danielle Spooney
Cabinet Official / Area Superintendent	Dr. Patricia LaPace <i>[Signature]</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Assignment and accountability records were not completed.	All Subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipt should have an explanation attached and include the principal's signature.	Bookkeeper & principal	Better accountability. Bookkeeper will have an explanation attached to any missing receipt and will notify the principal.
The requisition and purchase order forms were completed after the goods or services were purchased.	A requisition and purchase order form must be completed each time an individual request to make a purchase and must be approved by the principal prior the purchase.	Bookkeeper & principal	This action will be completed before any purchase order and sign by the principal.
Improper expenditure made from the donation.	The donation-other account is a restricted trust account in which deposits were not donor designated for staff.	Bookkeeper & principal	Looked into the donations account and fall into the Internal Handbook or internal account personnel for support on how to use proper donations account.
Check number 5613 (\$1,000) was not supported by a vendor invoice or receipt.	Vendor invoices and vendor receipts should be retained in the internal funds records for auditing purposes.	Bookkeeper & principal	A copy of the check will be made, a money collected form will be place together with the deposit analysis along with the receipt, with the deposit slip and the money bag tag attach to the deposit analysis with the letter from the vendor as to where is needs to be deposit.

[Signature] P. Spooney, principal
[Signature] Mercedes D. Pena



Department / School Name	EVANS HIGH SCHOOL
Administrator / Department Head	KENYA NELSON-WARREN 
Cabinet Official / Area Superintendent	JOSE MARTINEZ  11/04/2022

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
A Ticket inventory report was not completed for the football and basketball athletic events. All tickets must be accounted for on a ticket inventory report.	All tickets must be accounted for and must be reported on a ticket inventory report at the end of the season/event.	Athletic Director/Ticket Manager/Danielle McTear	Once the season is over make sure the Ticket Manager receive the necessary forms to complete and turn them in immediately. (Football-November 2022; Basketball-May 2023)
The balance of the Internal Funds appears excessive as of June 30, 2022 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Monitor current account balance and look for any excessive account balances	Danielle McTear/Kenya Nelson-Warren	Monitor the account balances quarterly during the current school year (2022) to check for any possible and necessary expenditures before the end of the year, June 2023.



Department / School Name	FREEDOM HIGH SCHOOL
Administrator / Department Head	CHERYL NEELY <i>[Signature]</i>
Cabinet Official / Area Superintendent	JOSE MARTINEZ <i>[Signature]</i> 10/27/2022

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
The balance of the Internal Funds appears excessive as of June 30, 2022 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Monitor current account balance and look for excessive account balances	GLORYVET OLIVO/CHERYL NEELY	Monitor the accounts balance quarterly during the current year 2022 to look for possible and necessary expenditures before June 2023.
Lost textbook collections were not forwarded to the District office as of June 2022. Any balance in the Lost textbooks account must sent to the District office at the end of the year for schools with textbooks purchased by the District.	Send payment from Lost textbooks account to the District office.	GLORYVET Olivo	Payment to be made to the District office from the Lost Textbooks account by Sept. 29, 2022



Department / School Name	Freedom Middle School
Administrator / Department Head	Cheri Leavitt <i>Cheri Leavitt</i>
Cabinet Official / Area Superintendent	Tashanda Brown-Cannon <i>Tashanda Brown-Cannon</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? <u>06-2023</u>
Digital device collections were not forwarded to the District office as of June 30, 2022.	Any balance in the Digital Devices accounts must be sent to the District office at the end of the year.	Sylviane Salinas Bookkeeper	Done. I will make sure to write the digital check end of June 2023.



Department / School Name	Glenridge MS
Administrator / Department Head	Daniel Kempinger <i>DK</i>
Cabinet Official / Area Superintendent	Dr. Patricia Fritzler <i>P Fritzler</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Balance of internal funds appears excessive. Should be less.	Speak w/teachers about not spending dollar for dollar.	Bookkeeper Principal	Teachers spending more. 06/2023
Subsidiary receipts accounted for. Better control.	Speak w/teachers about accounting for receipts.	Bookkeeper Principal	Better accountability. Teachers turn in receipts to bookkeeper not put in mailbox. 06/2023
No ticket inventory report. A ticket inventory report.	Speak w/teachers about missing report.	Bookkeeper Principa	Report provided by teacher. 06/2023 <i>Bookkeeper Cheryl Dea E. Dea</i>

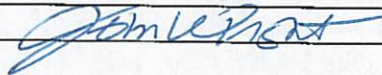


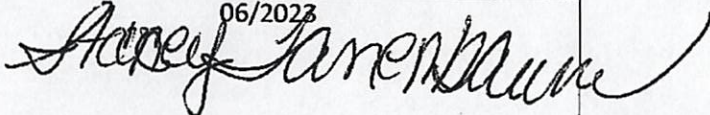
Department / School Name	Hlawassee Elementary 0981
Administrator / Department Head	<i>Sharon Jenkins</i>
Cabinet Official / Area Superintendent	<i>Barbara J. Jones</i>

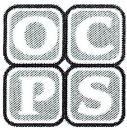
10/20/22


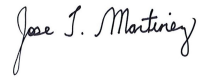
Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed?
Digital device collections were not forwarded to the District office as of June 30 th 2022. Any balance in the Digital devices and Digital Devices- Peripheral accounts must be sent to the District office at the end of the year.	Digital collections need to be forwarded to district office no later than end of school fiscal year, June 30 th 2022.	Domaly Rios, Secretary	Action was completed in July when a School Pay payment was made right before the end of fiscal year. That procedure/step will be implemented moving forward (Shut down School Pay for the summer).
Spring picture commissions of \$141.38 were deposited into the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principals' discretion.	Commission needs to be entered in the correct account.	Domaly Rios, Secretary	Picture commission was deposited into incorrect account. The wording on the letter that was received with the check stated (Funds may be distributed at the Principal's discretion and in accordance with County Schoolboard guidelines). Future deposits will be reviewed extensively before depositing into accounts.



Department / School Name	Hillcrest Elementary
Administrator / Department Head	Stacey Tanenbaum
Cabinet Official / Area Superintendent	John W. Wright 

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
The balance of the Internal Funds appears excessive.	Spent it before the fiscal year ends.	Principal Stacey Tanenbaum	06/2022 



Department / School Name	HORIZON High School
Administrator / Department Head	Andrew Jackson 
Cabinet Official / Area Superintendent	Dr. Jose Martinez  09/22/2022

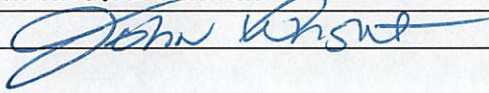
Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
<p>Cash Receipts: Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collections. OR 31 OR 133</p>	<p>All external collections should be turned in to the bookkeeper by the following day, regardless of amount.</p>	<p>Athletic Director Club Sponsor</p>	<p>The responsible parties have been reminded of Internal Account expectations. FY2023</p>
<p>Cash Disbursements: The School Board Procurement Services Policy was not followed for the purchase of cotton t-shirts.</p>	<p>Contractual services of \$5,001 to \$49,999 should be competitively quoted or facilitated through Procurement Services. Contractual expenditures of \$50,000 or more should be competitively bid.</p>	<p>Club Sponsor</p>	<p>The responsible party has been reminded of Internal Account expectations. FY2023</p>



Department / School Name	Howard Middle School
Administrator / Department Head	Dr. John McHale
Cabinet Official / Area Superintendent	John Wright

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (08/2022)
The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Bookkeeper must monitor balances in all internal accounts to be sure funds are expended within the school year they are collected.	Bookkeeper	Perform monthly checks throughout the year and confer with teachers, keeping them aware of their account balances. This will be ongoing throughout the year
The School Board Procurement Services Policy was not followed for the purchase of <u>books for students</u> . Contractual services of \$5,001 to \$49,999 should be competitively quoted or facilitated through Procurement Services. Contractual expenditures of \$50,000 or more should be competitively bid.	Be sure three quotes accompany any PO request over the \$5,001 threshold.	Bookkeeper	Always practice diligence when processing Purchase Order's over the \$5,001.00 threshold. Checking for the three required quotes and giving the teacher assistance if necessary.



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

Audit Result / Recommendation	Management Response Acknowledgement/ Agreement of Condition	Responsible Person (Name & Title) And Target Completion Date (MM/YYYY)	Management's Action Plan
Excessive Fund Balance	Agreed	Joumana Moukaddam, Principal; Maria Alejandra Franco, Bookkeeper 5/2023	We will expend the funds to benefit those students currently in school unless those funds are being collected for a specific documented purpose.
Delayed Deposits to the Bookkeeper	Agreed	Maria Alejandra Franco, Bookkeeper 9/2022	Collections made outside of the school office shall be turned in to the school office no later than the next business day.
Sales Tax Recommendation	Agreed	Maria Alejandra Franco, Bookkeeper 8/2022	Sales tax will be remitted for the resale/fundraising activities. When possible, the sales tax will be paid directly to the vendor.
Sales Tax Recommendation	Agreed	Maria Alejandra Franco, Bookkeeper Ongoing and 5/2023	When a staff member purchases items for fundraisers without using the school's tax exempt, they need to be reimbursed the tax amount that they pay out of pocket.



Disbursements Recommendation	Agreed	Joumana Moukaddam, Principal 8/2022	Prohibit Bookkeeper from issuing checks to herself for reimbursement for expenditures for Eagle Reader celebration and Yearbook meeting or any other expenditure.
Disbursements Recommendation	Agreed	Joumana Moukaddam, Principal; Maria Alejandra Franco, Bookkeeper; and Rachel Schrimsher, AP in charge of property 8/2022	Prepare and submit the "Property Acquisition Form" (Prop-2) to the District Property Accounting Department in a timely manner for any school purchases in excess of \$1,000.
Membership Clubs Recommendation	Agreed	Joumana Moukaddam, Principal; Maria Alejandra Franco, Bookkeeper 8/2022	Although there is not a stated procedure in the Internal Accounts Handbook to prohibit this practice, there will not be making/mixing school purchases and non-school purchases on a school-owned membership account.
Purchasing Card Recommendation	Agreed		The membership club purchases will be done with the Activity Card.



Department / School Name	Independence Elementary
Administrator / Department Head	Jeff Peters <i>[Signature]</i>
Cabinet Official / Area Superintendent	Dr. Rahim Jones <i>[Signature]</i>

10/20/22

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YY/YY)
A check was dated prior to the date of the Purchase Order signed by the Principal	N/A at this time Make sure PO is approved and signed before check is cut	N/A	N/A



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: _____

Department / School Name	Innovation Middle School
Administrator / Department Head	Jennifer Williams <i>J. Williams</i>
Cabinet Official / Area Superintendent	Rolando Bailey <i>Rolando K Bailey</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
The balance of the Internal Funds appears excessive as of June 30, 2022 relative to the school's activity for the year.	Monies should be utilized in the year of receipt to benefit the current student body.	Michelle Pacheco Bookkeeper	Spoke with the teachers and they are ordering the supplies that are needed for these classes that the funds were raised for. 9/2022



Department / School Name	Ivey Lane Elementary
Administrator / Department Head	Gorsha Galbraith <i>GLG</i>
Cabinet Official / Area Superintendent	William Bohn <i>W. Bohn</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (09/2022)
Cash Receipts: Official receipt number 785 was issued 8 days after the funds were placed in the drop safe. Collections should be recorded in the accounting system in a timely manner.	Funds collected from any source are to be deposited promptly the day of collection with the school bookkeeper, along with required source documents. Delayed deposits could be construed as a conversion of funds for personal use, even for a temporary period, and result in disciplinary action.	Funds collected are the responsibility of the individual making the collection, until responsibility is assumed by another through proper receipting. Internal Controls require a trail from the student all the way to the bank for auditing purposes.	School Pay Online Electronic Deposits: If your school is using SPO to collect credit card receipts the following will apply, School Pay Online collections may be receipted at the end of the week. For deposits received during the last week of the month, do not post the deposit until the bank statement is received to verify the dates the deposits were received by the bank.

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2021-2022

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

Jones High School	
Orlando Norwood	<i>Orlando Norwood</i>
Jose Martinez	<i>Jose I. Martinez</i> 09/13/2022

Exception Noted What is? What should be?	Management Response What needs to be done?	Responsible Person Who needs to do it?	Outcome Timeline When will the action be completed? What is the evidence of completion?
<p>1. There was no ticket inventory report for the basketball tickets. All tickets must be accounted for on a ticket inventory report.</p>	<p>A ticket inventory report must be accounted for all athletic games.</p>	<p>*Sponsor/Bookkeeper/Principal</p>	<p>*Immediately</p> <p>*Action completed and filed with the End of Year Report</p>



Department / School Name	Keene's Crossing Elementary
Administrator / Department Head	Sherry Donaldson <i>Sherry Donaldson</i>
Cabinet Official / Area Superintendent	Dr. Rahim Jones <i>Rahim Jones</i>

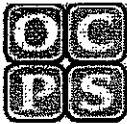
8/26/22

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Digital Device- Peripheral collections were not forwarded to the District office as of June 30, 2022. Any balance in the Digital Devices and Digital Devices – Peripheral accounts must be sent to the District office at the end of the year.	Send money to district office by June 30, 2022.	Secretary/Bookkeeper	Completed 8/24/22.



Department / School Name	LAKE BUENA VISTA HIGH SCHOOL
Administrator / Department Head	GUY SWENSON <i>GWS</i>
Cabinet Official / Area Superintendent	JOSE MARTINEZ <i>Jose J. Martinez</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
An assignment and accountability record was not signed by the preparer. All assignment and accountability records should be signed by the person responsible for maintaining the records.	The assignment and accountability record needs to be completed and signed.	Peggy Jackson, the new bookkeeper.	The action was completed on the date of the audit as soon as it was brought to our attention. 10/03/2022.



2021-2022

Department / School Name	Lake Silver Elementary
Administrator / Department Head	Sheila Burke
Cabinet Official / Area Superintendent	Reftekis

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/DD/YY)
money collected from teacher were not turned in to the school bookkeeper the following day.	Collect all the money same day or next day.	Bookkeeper	8/17/22



9/1/22

Department / School Name	Lakemont
Administrator / Department Head	Karl Fox <i>KF</i>
Cabinet Official / Area Superintendent	Dr. Lapace <i>Lapace</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed?
Extended Day: Large Balance owed from students at year-end	Continue to monitor balances throughout the year. Notices sent home of excessive balances.	Sandra Lillie Karl Fox Jeannine Hunter	Copy of notices sent home Ongoing 05/2023
	Dismissal from program for failure to pay.		



Department / School Name	LAKEVILLE ELEMENTARY
Administrator / Department Head	CHARLES JACKSON
Cabinet Official / Area Superintendent	MEREDITH LEFTAKIS

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
The monthly bank reconciliations for August 2021, November 2021 and February were not completed in a timely manner. Bank reconciliations must be completed, approved and submitted to the District office prior to the end of the following month.	Complete bank reconciliations before the 20 th of each month.	Secretary/Bookkeeper	Immediately and moving forward from 9/22/2022
The bank reconciliation for June 2022 includes a deposit in transit, receipt number 6035 in the amount of \$1,628 that has not cleared the bank as of the date of fieldwork. This receipt was made on January 20, 2022.	Verify that all deposits are submitted in a timely manner and clear the bank for reconciliation to be balanced.	Secretary/Bookkeeper	Immediately and moving forward from 9/22/2022
Official receipt number 6032 was issued 26 days after the funds were placed in the drop safe. Collections should be recorded in the accounting system in a timely manner.	Issue receipts in a timely manner.	Secretary/Bookkeeper	Immediately and moving forward from 9/22/2022



<p>The following official receipts did not include proper supporting documentation. Supporting documentation, such as a remittance advice, a detailed monies collected form, or a subsidiary receipt, should accompany all official receipts.</p>	<p>Keep all supporting documentation for receipts for review.</p>	<p>Secretary/Bookkeeper</p>	<p>Immediately and moving forward from 9/22/2022</p>
<p>Spring picture commissions of \$258.70 were deposited into the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.</p>	<p>Deposit monies into appropriate accounts.</p>	<p>Secretary/Bookkeeper</p>	<p>Immediately and moving forward from 9/22/2022</p>
<p>Assignment and accountability records were not completed. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.</p>	<p>Including documentation for missing receipts and complete documentation for accountability.</p>	<p>Secretary/Bookkeeper</p>	<p>Immediately and moving forward from 9/22/2022</p>
<p>A purchase order register could not be located. School Board policy requires that a purchase order register be maintained to record all approved purchases. This will facilitate accurate reporting of accounts payable.</p>	<p>Maintain and keep documented purchase order register.</p>	<p>Secretary/Bookkeeper</p>	<p>Immediately and moving forward from 9/22/2022</p>



<p>The following checks were not supported by a requisition and purchase order form. In addition, the check was not supported by a vendor invoice or receipt. A requisition and purchase order form must be completed each time an individual request to make a purchase and must be approved by the principal prior to the purchase. Vendor invoices and vendor receipts should be retained in the Internal Funds records for auditing.</p>	<p>Maintain and keep all supporting documentation for checks.</p>	<p>Secretary/Bookkeeper</p>	<p>Immediately and moving forward from 9/22/2022</p>
<p>The following deposits for the extended day program were not deposited in a timely manner. All extended day deposits must be made in a drop safe or the depository the same day the money is removed from the lock box.</p>	<p>Make sure all deposits are completed in a timely manner.</p>	<p>Secretary/Bookkeeper</p>	<p>Immediately and moving forward from 9/22/2022</p>



Department / School Name	Lancaster Elementary
Administrator / Department Head	Natasha Pender <i>Natasha Pender</i>
Cabinet Official / Area Superintendent	Rolando Bailey <i>Rolando R. Bailey</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed?
The purchase order form for check # 5286 was completed after the goods were purchased.	The requisition and purchase order must be approved by the principal prior the purchase.	Silvia Gonzalez Secretary/Bookkeeper	A requisition and purchase order will be approved by the principal prior to the purchase. 09/2022
Assignment and accountability records were not completed.	Missing receipts should have an explanation attached signed by principal	Silvia Gonzalez Secretary/Bookkeeper	Any missing receipts will have an explanation attached and it will include the principal signature. 09/2022



Department / School Name	Laureate Park Elementary School #0331
Administrator / Department Head	Suzanne Workum
Cabinet Official / Area Superintendent	Rolando Bailey

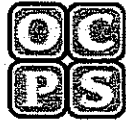
Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed?
The deposit slips for the following extended day receipt was not dated.	All deposit slips must be completely filled out including the date, amount being deposited, and signed by the preparer	Bookkeeper	06/2022
The balance of the Internal Funds appears excessive as of June 30, 2022 relative to the school's activity for the year	Monies should be utilized in the year of receipt to benefit the current student body.	Principal/Bookkeeper	08/2023
Request for fund raising activity forms were not completed for any fund-raising activity.	A request for fund raising activity form should be prepared for all fund-raising activities conducted by the school and must be approved by the principal prior to making any commitments. In addition, a sales report was not completed for several fundraisers. A sales report is required for each sales	Bookkeeper	6/20022



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: _____

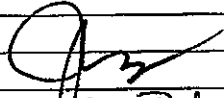
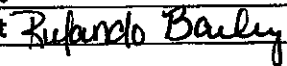
	activity conducted and must be signed by the principal.		



Department / School Name	Jamie Martinez- Secretary&Bookkeeper Lawton Chiles Elementary
Administrator / Department Head	Erin Willis – Principal <i>EW</i>
Cabinet Official / Area Superintendent	Patricia Lapace <i>Patricia Lapace</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The balance of the internal funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit current student body.	The funds that do not get use will be transferred once a year to the right account for use. The funds will be use appropriately.	Jamie Martinez & Secretary/Bookkeeper Erin Willis Principal	This action will be completed this year 08/2022.
The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual request to make a purchase and must be approved by the principal prior to the purchase.	A purchase order needs to be filled out prior to making the purchase a quote will need to be present for principal approval.	Jamie Martinez & Secretary/Bookkeeper Erin Willis Principal	This action will be completed this year 08/2022



Department / School Name	LIBERTY MIDDLE SCHOOL
Administrator / Department Head	Johndrell Jones, Principal 
Cabinet Official / Area Superintendent	Rolando Bailey, Area Superintendent 

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Balance of the Internal Funds appear excessive relative to the school's activity	Managers of each account need to have this explained to them and ask to spend their money	Bookkeeper	Throughout the school year 2022-2023
No ticket inventory reports for athletic tickets	Was not aware that inventory had to be kept on items not paid for	Bookkeeper	Spoke with athletic director regarding tickets. She is sent them, without cost, and has provided the bookkeeper a beginning year inventory 8/23/22 and will provide a yearend inventory report of such.



2021-2022

Department / School Name	Lockhart Elementary School
Administrator / Department Head	Alyson Muse
Cabinet Official / Area Superintendent	

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Transfer Journal Entry 10/31/21 of \$87.17 from the Cash acct. to Staff Vending Machine Commission.	Print out Journal Entry Report and get it signed by the Principal for audit purposes.	Bookkeeper	9/2022
Check was not supported by a requisition and purchase order form. Must be completed and approved by the Principal.	Fill out the PO request form and have it signed and approved by the Principal.	Bookkeeper	9/2022



Department / School Name	Lockhart Middle School
Administrator / Department Head	Farah Henderson
Cabinet Official / Area Superintendent	Meredith Leftakis

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YY)
Monies Collected outside of the main office turned in late. Should be turned in within 24 hrs of collection.	Continue to remind staff- faculty-sponsor that funds are to be turned in within 24 hrs of collection, preferably daily.	Bookkeeper & Principal	Immediately 10/14/2022
The Balance of Internal Accts appears excessive as of June 30, 2022 relative to schools activity for the year. Monies shld be utilized in the year of recpt to benefit current stdt body.	This was a large amount collected prior to COVID, nvr used for purpose intended....I reached out to Finance prior to Audit to determine how these funds can be used.	Bookkeeper & Principal	Immediately 10/14/2022
A (1) sales rpt was not complt'd for the CASE Magnet Class candy sales. A sales rpt is required for each sales activity conducted & signed by Principal.	Be mindful to complete sales report at the end of each Fund Raiser.	Bookkeeper	Immediately 10/14/2022
Ticket sales rpts that correspond with official rcpt #s 2973, 2988, & 3031 did not indicate the official rcpt #s. A tkt sales rpt, indicating the official rcpt # must be complt'd	Be mindful to indicate the official rcpt #s on each ticket sales report.	Bookkeeper	Immediately 10/14/2022



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: _____

(2)

for each admissions event & signed by the ticket manager & bkkpr.			
There was no "ending" inventory for several athletic tickets listed on the ticket inventory report. All tickets must be accounted for on a ticket inventory report.	Remember to close out ticket inventory box at the end of the school year.	Bookkeeper	Immediately 10/14/2022



12/15/2021

Department / School Name	Lovell Elementary School
Administrator / Department Head	Melissa Sarasty <i>Melissa Sarasty</i>
Cabinet Official / Area Superintendent	Meredith Leftakis <i>Meredith Leftakis</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year, Monies should be utilized in the year of receipt to benefit the current student body.	More funds need to be spent in the General Activities account.	Dawn Dowd Secretary/Bookkeeper	6/30/2023 We have already started spending the funds with the purchase of house shirts for all the students and have already reduced the account by over \$2,500.00.



Department / School Name	Magnolia - 1561
Administrator / Department Head	Principal Latonia Green <i>Latonia Green</i>
Cabinet Official / Area Superintendent	Wendy Ivory <i>Wendy Ivory</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? Effective date 09/14/2022
The balance of the internal funds appears excessive as of 6/30/22 relative to the school's activity for the year.	Monies will be utilized in the year of receipt to benefit the student body.	Latonia Green Principal	Funds will be utilized more throughout the year.



Department / School Name	Maitland Middle School
Administrator / Department Head	Aski Melik D. Brown <i>Aski</i>
Cabinet Official / Area Superintendent	<i>Aski</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
The request for fund raising activity form for Mega Blast was not approved prior to the start of the sale. Date was not on the form.	Make sure Fundraiser forms are properly dated	Bookkeeper and PE Dept	The moment the paperwork is submitted. We will make sure everything is filled out correctly and on time.



Department / School Name	Maxey Elementary School
Administrator / Department Head	Principal Davis-Wilson <i>Davis-Wilson</i>
Cabinet Official / Area Superintendent	Dr. Rahim Jones <i>Rahim Jones</i>

10/28/22

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? <u>10/05/22</u>
Journal entry number 150541 for \$200.00 was an improper transfer made from the National Elementary Honor Society account to the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion. WP 2200	No JE transfers should be sent to the Principal's Discretionary account, unless in instance of an error/correction or those that are specifically stated to the Principal's discretion.	Kim Kinsey, Secretary/Bookkeeper	All JE transfers into this account will be reviewed for specifications. Those that do not meet the criteria will not be processed. This will be an ongoing process to prevent improper transfers.
Cash receipt 1102, dated August 17, 2021 amount of \$480.00 for backpack sales was posted to the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.	No deposits will be made into the Principal's Discretionary account without documentation to support the deposit.	Kim Kinsey, Secretary/Bookkeeper	All deposits into the Principal's Discretionary will have supporting documentation (letter from source, fundraising form) to justify the deposit based on documented purpose/use. This will also be an ongoing process to prevent improper deposits.



<p>Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.</p>	<p>There are a few options to explore: Give one on one training to teachers/staff who may not fully understand the receipting process, limit the receipting to one person on the team vs all, or only offer SchoolPay for "certain" items if not all.</p>	<p>Kim Kinsey, Secretary/Bookkeeper All staff</p>	<p>Alleviates any discrepancies in delay of receipts and funds if certain items are SchoolPay only and limited teachers who are familiar with the process are performing the receipting/turn in. This too is ongoing and will be put in to practice ASAP.</p>
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Department / School Name: Meadow Woods Elementary	
Administrator / Department Head: Edmi Figueroa	<i>Edmi Figueroa</i>
Cabinet Official / Area Superintendent: Rolando Bailey	<i>Rolando R Bailey</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (09/2022)
Assignment and Accountability were not completed.	Extended Day has their own system for recoding receipts. The correct procedure was shared with the coordinator, and we will be corrected.	Extended Day Coordinator-Michael Rivera	Assignment and Accountability forms were shared and explained to Extended day Coordinator.



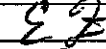
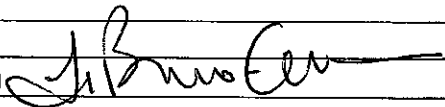
Department / School Name	Meadow Woods Middle School
Administrator / Department Head	Charisse M. Ninah <i>Charisse M. Ninah</i>
Cabinet Official / Area Superintendent	John W. Wright <i>John W. Wright</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? 10/2022
The following deposit analysis form did not indicate the respective subsidiary receipt amount. Official receipt numbers, subsidiary receipt numbers & amount, total cash collected and total checks collected, and dates that correspond form and agree to the amount indicated in SFO and signed by the bookkeeper to provide an accurate audit trail.	A training will be given to all staff to explain the process how to fill out the proper paperwork when collecting funds.	Christine McGivney-Bookkeeper, Charisse M. Ninah-Principal	Effective immediately we will ensure official receipts numbers, subsidiary receipt numbers & amount, total cash collected, and dates that correspond to the amounts collected and deposited is listed on the monies collected form and agreed to the amount indicated in SFO and signed by the bookkeeper. 10/2022

AUDIT RESPONSE MATRIX

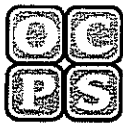
FISCAL PERIOD: 2021-2022

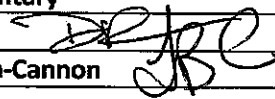
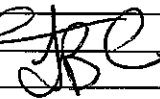
DEPARTMENT/SCHOOL:
 ADMINISTRATOR/PRINCIPAL:
 DEPARTMENT HEAD/AREA SUPERINTENDENT:

Memorial Middle School
Eddie Foster 
Dr, Tashanda Brown-Canon 

Exception Noted	Management Response	Responsible Person	Outcome Timeline
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? What is the evidence of completion?
<ul style="list-style-type: none"> • The balance of the internal funds appears excessive as of June 30, 2021 relative to the school activity for the year. Monies should be utilized in the year of receipt to benefit the current student body. • A ticket sales report was not completed for the volleyball Game admission event. A ticket sales report, indicating the color and numerical sequence of ticket sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. 	<ul style="list-style-type: none"> • Monies need to be spent during school year so the funds do not appear to be excessive. • A ticket sale needs to be done for every athletic game. 	<ul style="list-style-type: none"> • Bookkeeper and Teachers that has funds • Filled out by Ticket Manager and signed by bookkeeper 	<ul style="list-style-type: none"> • The action will be completed during the school year. The evidence is when the audit come back. • The action will be completed at the end of each game. The evidence is the ticket sale report.

<ul style="list-style-type: none">• There was no ticket inventory report for the athletic tickets. All tickets must be accounted for on a ticket inventory report.	<ul style="list-style-type: none">• Need to be filled out before the ticket is giving and after the athletic seasons end.	<ul style="list-style-type: none">• Bookkeeper	<ul style="list-style-type: none">• The end year Ticket Report.
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Department / School Name	Millennia Elementary
Administrator / Department Head	D'Janira Pena 
Cabinet Official / Area Superintendent	Tashanda Brown-Cannon 

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Monies collected from field trip were not turned in with the same or following day to be deposited.	All monies collected should be turned in by the same day or next day for deposit. Staff will be retrained on the expectations for turning in monies. Field Trip payments will solely be collected through School Pay.	Ciara Collado Secretary/Bookkeeper D'Janira Pena	All monies collected will be deposited continuously throughout the fiscal year; 07/2022-07/2023.
Donation was deposited in Principle's Discretionary and was noted for General Funds.	Any donations will be reviewed prior to being deposited to confirm that the correct account is selected. Principal will review the donation slip prior to deposit.	Ciara Collado Secretary/Bookkeeper D'Janira Pena	All donations will be deposit as noted continuously throughout the fiscal year; 07/2022-07/2023.
Requisition and Purchase order for Check #6742 was completed after the initial date on quote.	Complete requisition prior to quote or purchase order.	Ciara Collado Secretary/bookkeeper	All requisitions and purchase order will be completed prior to purchase continuously throughout the fiscal year; 07/2022-07/2023.
Extended Day Program had high balances owed from students.	New Coordinator is working on getting the balances paid.	Jasmine Henriquez Extended Day Coordinator	Coordinator will collect prior balances from parents and continue to communicate regarding overdue balances throughout the fiscal year; 07/2022-07/2023.
Extended Day end of year monies were not forwarded to the district.	Review end of year procedures with coordinator and confirm disbursement.	Ciara Collado Secretary/Bookkeeper Jasmine Henriquez Extended Day Coordinator	Coordinator and Bookkeeper will review end of year check list and review account prior to closing for year; 05/2023.



Department / School Name	Millennia Gardens Elementary School
Administrator / Department Head	Michelle Carralero <i>M Carralero</i>
Cabinet Official / Area Superintendent	Tashanda Brown Cannon <i>T Brown Cannon</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? <u>(08/02/2022)</u>
<p>1. The extended day program had large balances owed from students at year-end. Such excessive accounts receivable could adversely affect the operation of the school's extended day program. WP 2201</p>	<p>Extended day parents should pay a week before the last days of school since the credit cards take 2 days to settle.</p>	<p>Sherya Clavell – Extended Day Coordinator</p>	<p>Extended day check was sent to OCPS for 1622.77 on June 1, 2022 and 78.00 June 30, 2022 for a total of 1700.77 against the extended day ledger activity of 1821.75 and the total outstanding would be 120.98. These were credit card that settled the end of May as it takes 2 days from the parents making a payment until the amount settles in the bank account. The extended day coordinator was told she couldn't enter the parent payments in after May 27,2022.The extended day coordinator couldn't enter the payments until August 2, 2022 from May 28,2022 –August 2022 .</p> <p>Carr Riggs Ingram (the prime CPA firm) consulted with the school district, and they verified that the last day for extended day coordinators was May 27th and the coordinators were advised to add payments received after that date in August.</p>



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 2021-2022

Department / School Name	Mollie Ray Elementary
Administrator / Department Head	Nathaniel Stephens
Cabinet Official / Area Superintendent	William Bohn

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? {MM/YYYY}
Spring picture commissions Of \$123.43 were deposited into Principals Discretionary Account.	Picture commission will be deposited into the Picture Commission Account	Bookkeeper	09/2022
The following monies collected form did not indicate total cash collected and total checks collected.	Individuals submitting funds will properly complete the monies collected form and the bookkeeper will ensure this information is indicated and is correct.	Bookkeeper/Remitter of funds	09/2022



Department / School Name	Moss Park Elementary
Administrator / Department Head	Dr. Stephanie Osmond <i>Dr. Stephanie Osmond</i>
Cabinet Official / Area Superintendent	Mr. Rolando Bailey <i>Rolando R Bailey</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Excessive Funds in Internal Accounts	Need to spend funds in a timely manner before the end of the school year so it is used for current student body	Stephanie Osmond Principal	06/30/2023
Monies collected forms missing total cash / checks collected	Need to put currency break down on form	Charlotte Lance Secretary / Bookkeeper	06/30/2023
A deposit made in a timely manner	Will make deposits by the next business day	Charlotte Lance Secretary / Bookkeeper	06/30/2023
Ticket Sales Report needed for play production	Will complete during the production	Charlotte Lance Secretary / Bookkeeper Diana Jacobacci Director	03/15/2023



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: AUGUST 31, 2022

Purchase order register is unable to be located	One has been acquired, was lost in transition	Charlotte Lance Secretary / Bookkeeper	09/01/2022
Large balances owed from students for extended day	Extended day program has been dissolved any students owing have been contacted	Charlotte Lance Secretary / Bookkeeper Stephanie Osmond Principal	09/01/2022



Department / School Name	NorthLake Park Community School
Administrator / Department Head	Emily B. Archie, Principal <i>Emily Archie</i>
Cabinet Official / Area Superintendent	John Wright, Innovations Area Superintendent <i>JW</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
		<i>Bookkeeper name Principal name Dept. Lead name- if applicable</i>	<i>Explanation of what corrective actions will be put in place to avoid the finding from happening again</i>
Cash disbursements: the requisition and purchase order form for check #5762 in the amount of \$3,944.00 was completed after the goods or services were purchased. Date of Approval 11/18/2021 – Date of Purchase 10/26/2021. Requisition and purchase order form must be completed and approved by the principal prior to the purchase.	Make sure requests are approved before payment disbursed.	Bookkeeper Principal	Make sure that all requests are approved by the Principal prior to the goods or services being purchased by the Secretary/Bookkeeper.
			<p>RECEIVED</p> <p>SEP 12 2022</p> <p>OCPS INNOVATION OFFICE</p>



Department / School Name	OAK RIDGE HIGH SCHOOL
Administrator / Department Head	PRINCIPAL BENJAMIN ALVARDO <i>Ben Alvarado</i>
Cabinet Official / Area Superintendent	JOSE MARTINEZ <i>Jose J. Martinez</i> 10/28/2022

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
1. A sales report was not completed for the Asian Culture Association Fundraiser. A sales report is required for each sales activity conducted and must be signed by the Principal	Teachers/Staff are aware that the Principal has to sign and approve all Fundraisers and the fundraising sales report.	Teacher/Staff, Bookkeeper	An email will be sent out to remind Teachers and Staff of OCPS policy regarding Fundraisers.



Department / School Name	Ocoee Elementary
Administrator / Department Head	Kandace Goshé, Principal <i>Kandace Goshé</i>
Cabinet Official / Area Superintendent	Rahim J. Jones, West Learning Community <i>Rahim Jones</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed?
Balance of the Internal funds appears excessive as of June 30, 2022.	Monies should be utilized in the year of receipt to benefit the current student body.	Kandace Goshé, Principal	To utilize funds to benefit the current student body by 06/2023 06/2022



FISCAL PERIOD: June 2022

AUDIT RESPONSE MATRIX

DEPARTMENT/SCHOOL:

Ocoee High School

ADMINISTRATOR/PRINCIPAL:

Lisa Karcinski

DEPARTMENT HEAD/AREA SUPERINTENDENT:

Jose Martinez

Jose J. Martinez

09/13/2022

Exception Noted	Management Response	Responsible Person	Outcome Timeline
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? What is the evidence of completion?
Competitive quote for Prom over \$50,000.00	Obtain 3 competitive quotes for Prom	Prom Sponsor/Bookkeeper	Prom will have 3 competitive quotes if over \$50,000.00



Department / School Name	Ocoee Middle School
Administrator / Department Head	Samuel Davis
Cabinet Official / Area Superintendent	Dr. Rahim Jones

Sam Davis
Rahim J. Jones
 9/16/22

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Monies Collected were not turned into bookkeeper by the following day of collection.	Monies collected by teacher/staff must be turned in the day of collection or at the latest the following day of collection.	Teacher	Internal Accounts training was conducted during preplanning meeting August 5, 2022 to inform teachers of the guidelines. A reminder email will be sent on Sept. 6, 2022 to all staff regarding the money being turned into bookkeeper on time.
Balance of the internal funds appears excessive as of June 30, 2022 relative to the school's activity for the year.	Monies will be utilized in the year of the receipt to benefit the current students.	Teachers that are over the effected accounts such as Drama Department.	The money that is receipted during this school year 2022-2023 will be spent on the current students.



Department / School Name	OCPS Academic Center of Excellence
Administrator / Department Head	Seth Daub <i>S. Daub</i>
Cabinet Official / Area Superintendent	Dr. Brown-Cannon <i>Shanda Brown-Cannon</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
1. There was no ticket inventory report for the basketball tickets. All tickets must be accounted for on a ticket inventory report.	A ticket inventory report must be accounted for all the athletic games.	*Sponsor/Secretary-Bookkeeper/Principal	*Immediately *Action completed and filed with the End of Year Report



Department / School Name	OCVS/ School Choice
Administrator / Department Head	Brandi Gurley/Principal <i>Brandi Gurley</i>
Cabinet Official / Area Superintendent	Gregory Moody

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Unsigned Transfer Journal entry.	Needs signature from Bookkeeper and Principal.	Marilyn Stevenson & Brandi Gurley	Today 09/07/2022



Department / School Name	Odyssey Middle School <i>Michele Dergosits</i>
Administrator / Department Head	Beatriz Smith <i>Beatriz B. Smith</i>
Cabinet Official / Area Superintendent	Rolando Bailey <i>Rolando R. Bailey</i>


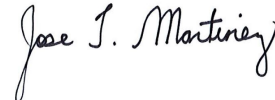
Michele Dergosits current Bookkeeper didn't start position until 6/30/22

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? <i>(06/2023)</i>
1.) Assignment and accountability records were not completed for subsidiary receipts	An assignability and accountability records will be completed along with year end inventory signed off by Principal.	Michele Dergosits / Bookkeeper	Have already put in place logs for assignment and accountability and they will be signed off at the end of the year by the Principal. Along with the inventory.
2.) Receipts were not immediately issued upon transfer of collections from the students to the teacher.	Subsidiary receipts will be written and given to the student by the teacher immediately upon collection.	Teacher working event and Michele Dergosits/ Bookkeeper	Have already completed a presentation at the beginning of the school year to the teachers going over all the OCPS procedures regarding subsidiary receipts. I have and will continue to provide support and training to the teachers on a one on one basis that are participating in an event on using the subsidiary receipts.
3.) Fund Raising form was not completed for online donation fund raising activity.	All fundraising forms will be filled out completely and approved by the Principal prior to any fund raiser taking place. All online fundraising will have written approval by Rose Denard in Internal Accounts/ District as well.	Teacher working event and Michele Dergosits/ Bookkeeper	Have already completed a presentation at the beginning of the school year to the teachers going over all the OCPS procedures relating to fund raisers. I will work one on one with teachers as fund raisers arise to be sure all procedures are followed.



4.) Fund Raising for was not approved by Principal.	All fundraising forms will be filled out completely and approved by the Principal prior to any fund raiser taking place. All online fundraising will have written approval by Rose Denard in Internal Accounts/District as well.	Teacher working event and Michele Dergosits/ Bookkeeper	Have already completed a presentation at the beginning of the school year to the teachers going over all the OCPS procedures relating to fund raisers. I will work one on one with teachers as fund raisers arise to be sure all procedures are followed.
5.) Prior approval was not obtained by the District for online Fundraisers	All online fund raising must have the written approval of Rose Denard in Internal Account/ District.	Michele Dergosits/ Bookkeeper	Have already completed a presentation at the beginning of the school year to the teachers going over all the OCPS procedures relating to fund raisers. I will work one on one with teachers as fund raisers arise to be sure all procedures are followed. The District will be contacted by email for the written approval of all online fund raising.
6.) Procurement Services Policy was not followed for the purchase of Orlando Magic tickets. Contractual services of \$5,001 to \$49,999 should have been competitively quoted.	All contractual services of \$5,001 to \$49,999 will be competitively quoted with 3 quotes and purchased thru Procurement Services.	Michele Dergosits/ Bookkeeper	All contractual services of \$5,001 to \$49,999 will be competitively quoted with 3 quotes and purchased thru Procurement Services/ IBUY for the best possible price for OCPS.



Department / School Name	Olympia High School
Administrator / Department Head	Christy Gorberg 
Cabinet Official / Area Superintendent	Jose Martinez  11/11/2022

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The ticket sales reports were not completed for the Homecoming Dance, Prom or the Black and White Dance Admission Events. A tickets sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.	All admission events will have a ticket sales report completed, signed by the ticket manager and bookkeeper.	Ticket Manager and Bookkeeper	Effective immediately, 2022-23 school year
There were no ticket inventory reports for the Prom, Homecoming and Black and White Dance tickets. All tickets must be accounted for on a ticket inventory report.	A ticket inventory report will be completed, before and after, each admission event.	Ticket Manager	Effective immediately, 2022-23 school year

AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 2021-2022

Department / School Name	Orange Center Elementary
Administrator / Department Head	Dr. Fredrick Brooks <i>Fredrick Brooks</i>
Cabinet Official / Area Superintendent	Dr. Rahim Jones <i>Rahim Jones</i>

9/20/22

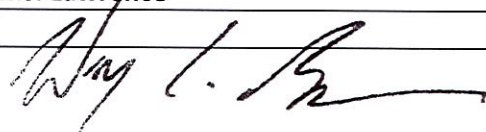
Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? <u>(09/15/2022)</u>
Fund balance appears excessive if the balance at year-end is greater than 50% of total receipt for the year (excluding trust balance and receipts) A minimum fund balance of \$10,000 is allowed. The fund balance at the end of the fiscal year is \$10,636	I will need to make sure the internal funds are spent in a timely manner, also making sure internal balance doesn't exceed \$10,000 at the end of the fiscal year	Kiyada Moton	Moving forward, I will check the year end balance every 2 months to make sure funds are not exceeding.
Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collection should be turned in to the bookkeeper by the following day, regardless of amount.	I will need to make sure all monies collected from any staff or teacher is turned in at the end of the work day.	Kiyada Moton	Moving forward all monies will be collected through school pay, no cash will be accepted in office.

AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 2021-2022

<p>Receipts were not issued immediately transfer of collections from the students to the Teachers for the following collection, all money collected should be counted in the presence of the student and receipts must be issued</p>	<p>I will need to make sure school pay is setup for parents to make payments online so receipts are issued immediately.</p>	<p>Kiyada Moton</p>	<p>Moving forward all receipts will be issued through school pay online once the parent has made payment.</p>
<p>There is Requisition and purchase order #8128/12/08/2021 to be used for reimbursement for Science night to buy eight gift cards for Teachers. Checks #5483 in amount of \$142.20 was issued on 01/25/2022. The Funds source used is Principal Discretionary. No gift cards out of internal accounts can be purchased with the exception of donation where the donor specifically contributed for the purchase of gift cards. There of no donation where the donor specifically contributed for purchase of the gift cards.</p>	<p>I will need to make sure all policies and procedures are followed and read over carefully along with making sure the donation letter specifies Principal Discretionary and gift cards before issuing any refunds.</p>	<p>Kiyada Moton</p>	<p>Moving forward no refunds for gift cards will be issued from internal account, No exception.</p>



Department / School Name	Orlo Vista
Administrator / Department Head	Ms. Lawrence
Cabinet Official / Area Superintendent	

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
An Assignment and accountability record was not signed by the preparer. All assignment and accountability records should be signed by the person responsible for maintaining records. WP2201	Follow proper procedure as instructed	Bookkeeper	Upon successful training 12/08/2022
The subsidiary receipts were not kept in sequential order. Subsidiary receipts should be kept in sequential order to provide an appropriate audit trail and inventoried at year end. WP 2201	Follow proper procedure as instructed	Bookkeeper	Upon successful training 12/08/2022
Check number 5416 for \$486.00 was not signed. All checks should have 2 signatures – the principal / assistant principal and a counter signee. WP2201	Follow proper procedure as instructed	Bookkeeper/ principal & Assistant principal	Upon successful training 12/08/2022

AUDIT RESPONSE MATRIX

SCHOOL LINE

SCHOOL: ORANGE TECHNICAL COLLEGE - EAST CAMPUS

PRINCIPAL/DIRECTOR: DR. CAPILDEO JADONATH

SIGNATURE: *Capildeo Jadonath* DATE: 09/30/22

AREA SUPT./ASSOC. SUPT.: MELANIE STEFANOWICZ

STAFF LINE

DEPARTMENT: ORANGE TECHNICAL COLLEGE CAREER & TECHNICAL EDUCATION

DEPARTMENT LEAD: MELANIE STEFANOWICZ

(SIGN BELOW)

SIGNATURE: *[Signature]* DATE: 9/14/2022

ASSOC. SUPT./DEPUTY MELANIE STEFANOWICZ

Clarify

Action

Accountability

Deficiency	Expectation	Tasks	Responsibility	Documentation	Feedback/Timeline
<p>General Procedure CPR Fees collections were posted to the Medical Transcript fees Account.</p>	<p>CPR fees collections posted on 8/10/2022</p>	<p>Bookkeeper and Finance clerks to post to the correct account.</p>	<p>Former Bookkeeper/Finance Clerks.</p>	<p>The collection was posted with Official Receipt # 14057</p>	<p>Bookkeeper/ Business Manager has to review all collection receipts before posting to SFO to prevent this from happening in the future.</p>



FISCAL PERIOD: 2022-2022

AUDIT RESPONSE MATRIX

DEPARTMENT/SCHOOL:

OTC - SOUTH CAMPUS

ADMINISTRATOR/PRINCIPAL:

Alex Heidelberg

DEPARTMENT HEAD/AREA SUPERINTENDENT:

Melanie Stefanowicz

9/16/2022

Exception Noted	Management Response	Responsible Person	Outcome Timeline
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? What is the evidence of completion?
1. Work order numbers 8540 and 8548 didn't indicate the official receipt number.	The School Bookkeeper must write the official receipt numbers on the work orders to provide an accurate audit trail.	School Bookkeeper	The action will be completed after September 2022.
2. Inventory reports were not signed by the director.	All inventory reports must be approved and signed by the director.	Senior Director	The School Bookkeeper will make sure to write the official receipt numbers on the work orders.
3. Work order numbers 6347, 8528, 8580 didn't have customer signatures on the work order form.	Customers should sign the work orders to provide an accurate audit trail.	School Bookkeeper	The School Bookkeeper will make sure to provide the reports to the director and verify that are signed.
			The School Bookkeeper will make sure that the work order forms have the customer signatures.



Department / School Name	Orange Technical College – West Campus
Administrator / Department Head	Dr. Alma Betsy Santana <i>A.B. Santana</i>
Cabinet Official / Area Superintendent	Melanie Stefanowicz <i>[Signature]</i> 11/3/2022

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
1. A pre-numbered job order was not used for Receipt 9623.	* All job orders must be pre-numbered.	* Bookkeeper * Business Manager * Business Office Administrator * Senior Director	* This action began immediately following the 2021-2022 school year audit on 09/2022. * All job orders will be pre-numbered prior to use for services.



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 8/31/2022

Department / School Name	Palm Lake ES
Administrator / Department Head	James Weis, Principal <i>JWE</i>
Cabinet Official / Area Superintendent	Dr. Brown-Cannon

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Prior approval was not obtained by the District office for the Square 1 Art Fundraiser conducted online.	Any online fundraiser must be approved in writing by the District office prior to making any commitments	Neena Wilson Secretary/Bookkeeper	Email will be sent prior to fundraiser to Rose Denard for approval. 10/2022
The requisition and purchase order form for the following check was completed after the goods or services were purchased.	A requisition and purchase order form must be completed each time an individual request to make a purchase and must be approved by the principal prior to the purchase.	Neena Wilson Secretary/ Bookkeeper	Follow up on checking dates on po's vs invoices. Prior approval will be obtained. 08/2022

x James E Weis
principal

8/31/2022

x Neena Wilson
secretary / Bookkeeper





Department / School Name	Pershing School
Administrator / Department Head	Sanjay Brown
Cabinet Official / Area Superintendent	John Wright

[Handwritten signature]
[Handwritten signature] 9/20/22

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
There was no ticket inventory report for Sports Events.	The ticket inventory report was written out on a blank sheet of paper. Next time the proper form will be used.	Cynthia Morris Sanjay Brown Jorie Jeannides AP	We will have a file of necessary official documents to use specifically for audits.



2021-2022

Department / School Name	Piedmont Lakes Middle School
Administrator / Department Head	Dr. Fredrick Ray 
Cabinet Official / Area Superintendent	Meredith Leftakis ED.S 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Monies collected from outside the main office were not turned in to the bookkeeper by the following day for the following collection.	All external collections must be turned in to the bookkeeper by the following day.	All staff collecting monies.	Reminder emails will be regularly sent out. One on one training with staff. Effective immediately.



Department / School Name	Pine Hills ES
Administrator / Department Head	Latonya Smothers-Principal <i>Latonya Smothers</i>
Cabinet Official / Area Superintendent	Dr. Rahim Jones <i>Rahim Jones</i>

Latonya Smothers
Rahim Jones
11/9/22

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed?
The fund transfer journal entry proof sheet that corresponds with transfer journal entry number 150347 dated April 26, 2022, to record an electronic deposit of \$102.40 was not signed by the principal or sponsor. A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds. A copy of this report should be retained in the Internal Funds file for auditing purposes.	Fund transfer journal entry proof sheets need to be signed by the principal authorizing the transfer of funds with a copy retained in the Internal Funds file for audit purposes.	LaToya Beauford- Secretary/Bookkeeper Latonya Smothers- Principal	Immediately Completion Date by Fiscal Year End 06/2023 06/2023
A sales reports were not completed for the World's Finest fundraiser sales. A sales report is required for each sales activity conducted and must be signed by the principal.	Complete Fundraiser Sales Reports and the end of the fundraiser. The sponsor of the fundraiser and the principal must sign.	LaToya Beauford- Secretary/Bookkeeper Latonya Smothers- Principal	Immediately All fundraiser sales reports are to be completed by the end of the school year. 05/2023



<p>The subsidiary receipts were not kept in sequential order. Subsidiary receipts should be kept in sequential order to provide an appropriate audit trail and inventoried at year-end.</p>	<p>Subsidiary receipts need to be kept in sequential order and inventoried at year-end.</p>	<p>LaToya Beauford- Secretary/Bookkeeper</p>	<p>Immediately and inventoried by year end. 06/2023</p>
<p>An assignment and accountability record was not signed by the preparer. All assignment and accountability records should be signed by the person responsible for maintaining the records.</p>	<p>The assignment and accountability record needs to be signed by preparer.</p>	<p>LaToya Beauford- Secretary/Bookkeeper</p>	<p>By year end 06/2023</p>
<p>Check number 5480 was written for \$165.00, but the vendor receipts totaled \$114.82. All disbursement should be properly supported and agree with the underlying documentation.</p>	<p>Check disbursed must agree with the vendor receipts.</p>	<p>LaToya Beauford- Secretary/Bookkeeper</p>	<p>Immediately 06/2023</p>



2021-2022

Department / School Name	Pinewood ES
Administrator / Department Head	Rozene Trett Bass
Cabinet Official / Area Superintendent	Meredith LeStalle's

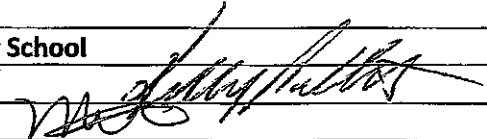
Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? IMMEDIATE
P.O. Requisition for check was completed after goods purchased.	Requisition must be completed each time an individual request purchase approval	Book-keeper	AS OF today. 08/26/2022.
	is needed by the principal prior to purchase	Principal.	



Department / School Name	Prairie Lake Elementary
Administrator / Department Head	Dr. Robert Strenth
Cabinet Official / Area Superintendent	

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YY)
Internal Funds appears excessive <u>Watch Spending</u>	Internal funds will be spent on instructing materials and other activity to support instruction.	Book Keeper	Change the way of the spending process. 09/22
Assignment 3 accountability records <u>Complete them</u>	Periodic check-ins with Ms. Jones-Smith to monitor.	Bookkeeper	Change the process of completing documents 09/22
monies collected form not dated or sign	Periodic check-ins with Ms. Jones-Smith to monitor.	Bookkeeper	Always remember to sign and complete documents. 09/22



Department / School Name	Riverside Elementary School
Administrator / Department Head	Dr. Kelly Pelletier 
Cabinet Official / Area Superintendent	

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Assignment and accountability records were not completed. All subsidiary receipts needed to be accounted for on an assignment and accountability record and inventoried at year-end.	I have reviewed the policies and procedures for all assignment and accountability record keeping. This will be completed as instructed.	Danielle R. Escott Secretary/Bookkeeper	This action will be completed 09/2022
A purchase register could not be located for the period 11/11/2021-6/30/22. OCPS policy states a PO register be maintained to record all approved purchases.	I have reviewed the OCPS policies and procedures for keeping a PO register to record all approved purchases. I will have one completed for 2022-23 school year.	Danielle R. Escott Secretary/Bookkeeper	This action will be completed 09/2022
The requisition and PO from the check \$136.00 was completed after the goods and/or services were purchased. A requisition and PO form must be approved by the principal prior to the purchase.	I have reviewed the policies and procedures for requisitions and purchase orders. I will make sure that the PO and requisition forms are completed each time and that the approval is made by the principal prior to the purchase.	Danielle R. Escott Secretary/Bookkeeper	This action will be completed 09/2022





Department / School Name	Robinswood Middle School
Administrator / Department Head	Nicole Jefferson, Principal <i>Nicole Jefferson</i>
Cabinet Official / Area Superintendent	Dr. Rahim Jones, Area Superintendent <i>Dr. Rahim Jones</i>

11/7/22

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? <u>11/2022</u>
1. Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection(s). All external collections should be turned in to the bookkeeper by the following day, regardless of amount. Official receipt #2659: Date of collection 02/16/22: Date deposited with bookkeeper 03-04-22	Sponsors/staff need to turn in the funds collected by the following day and all deposits should be made timely	Sponsors and Bookkeeper	Internal accounting monies collected procedures reviewed with sponsors and bookkeeper 09/22/22



<p>2. The request for fund raising activity form for the Chorus Concession fundraiser was not approved by the principal prior to the start of the sale. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments</p>	<p>All fund raising activity forms must be sign by the Principal and a copy placed in the bookkeeper file.</p>	<p>Bookkeeper and Sponsors</p>	<p>A Fundraiser request form file has been established in the bookkeeper office. I have reviewed the process with the chorus teacher and completed the form need for this activity. Also , I email fundraising procedure again to all staff.</p> <p> Fundraising form 12-01-2021.pdf</p>
<p>3. A request for fund raising activity form was not completed for the Drama Snacks fund raising activity. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. In addition, a sales report was not completed for this fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal</p>	<p>All fund raising activity forms must be sign by the Principal and a copy placed in the bookkeeper file.</p>	<p>Bookkeeper and Sponsors</p>	<p>A Fundraiser request form file has been established in the bookkeeper office.</p> <p>Also , I email fundraising procedure again to all staff.</p> <p> RMS Fundraiser document 11-02-22.</p>



Department / School Name	Rock Lake Elementary
Administrator / Department Head	<i>Melissa Smith</i>
Cabinet Official / Area Superintendent	<i>Way L. Smith</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (09/2022)
Assignment and accountability records were not completed. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.	Was given an inventory sheet to documents all the cash receipt booklets.	Bookkeeper	Documented the cash receipt booklets on the form given from auditor.
The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be	Will complete order check form before having the principal sign off on the form.	Bookkeeper	Will be completed before any check is filled out.



approved by the principal prior to the purchase.			



Department / School Name	Rock Springs Elementary
Administrator / Department Head	Kari Darr <i>Kari Darr</i>
Cabinet Official / Area Superintendent	Meredith Leftakis <i>Meredith Leftakis</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? <u>(MM/YYYY)</u>
The balance of the Internal Funds appears excessive as of June 30, 2022 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	The balance of the Internal Funds needs to be less than \$10,000.00.	Tara Burt, Secretary/Bookkeeper	Monies needs to be utilized in the year of receipt. The balance of the Internal Funds needs to be less than \$10,000.00 before June 30, 2022.



Department / School Name	Sadler Elementary School
Administrator / Department Head	Lindsey Smestad <i>lsmestad</i>
Cabinet Official / Area Superintendent	Tashanda Brown-cannon <i>Tashanda Brown-Cannon</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The following donations with no specific purpose designated by the donor were posted to the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion. 1622 April 13, 2022 \$213.00 1625 April 15, 2022 \$1,795.00	The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion	Bookkeeper/Principal	We have retained letters for all donation collected for current year donations. 9/12
The following official receipt did not include proper supporting documentation. Supporting documentation, such as a remittance advice, a detailed monies collected form, or a subsidiary receipt, should accompany all official receipts. 1625 April 15, 2022 \$1,795.00	Monies collected forms are to be obtained to support documentation and subsidiary receipts should also accompany receipts.	Bookkeeper	Supporting documents such as monies collected, remittance advice, subsidiary receipts and monies collected forms are in use for fiscal year 9/12



<p>Assignment and accountability records were not completed. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.</p>	<p>The person responsible for maintaining the records should sign all assignment and accountability records.</p>	<p>Bookkeeper</p>	<p>Log is in use for current fiscal year. 9/12</p>
<p>Request for fund raising activity forms were not completed for any fund raising activity. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. In addition, a sales report was not completed for several fundraisers. A sales report is required for each sales activity conducted and must be signed by the principal.</p>	<p>Fund raiser will be approved by the principal prior to any activities being conducted by the school. Fund raiser activity forms will be prepared and sales report upon completion of fund raisers.</p>	<p>Bookkeeper/principal</p>	<p>Fundraising activity forms and sales reports logs are in use for current fiscal year 9/12</p>
<p>A purchase order register could not be located. School Board policy requires that a purchase order register be maintained to record all approved purchases. This will facilitate accurate reporting of accounts payable.</p>	<p>A requisition and purchase order form must be completed each time an individual request to make a purchase and must be approved by the principal prior to the purchase.</p>	<p>Bookkeeper/Principal</p>	<p>Bookkeeper has put in place a form to be filled out and approved by the principal before purchases are made. 9/12</p>



<p>The following checks were not supported by a requisition and purchase order form. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase. 5533 November 9, 2021 \$5,143.13 5536 January 18, 2022 \$4,932.68</p>	<p>Requisition orders will be completed upon individual request for a purchase.</p>	<p>Bookkeeper/Principal</p>	<p>Requisition orders are in use current fiscal year</p>

Secretary + Bookkeeper *Mina*
Principal



Department / School Name	Sand Lake Elementary
Administrator / Department Head	Kathleen Phillips <i>Kathleen Phillips</i>
Cabinet Official / Area Superintendent	Dr. Brown-Cannon <i>Shanda Brown-Cannon</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Request for funds and PO were dated after goods were ordered	Date Request when goods are approved and assign PO number	Jodi Goersch Bookkeeper/Secretary	Sept. 9, 2022



Department / School Name	SHENANDOAH ELEMENTARY SCHOOL
Administrator / Department Head	DESIREE HITCHMON-HOUGHTON <i>[Signature]</i>
Cabinet Official / Area Superintendent	ROLANDO BAILEY <i>Rolando R. Bailey</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? IMMEDIATE
The balance of the Internal Funds appears excessive as of June 30, 2022 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Funds need to be spent during the current school year.	<i>Sarimar Moreira – Bookkeeper</i>	<i>Immediately</i>



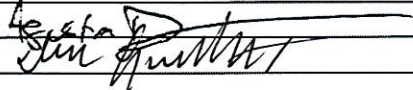
Department / School Name	Shingle Creek Elementary School
Administrator / Department Head	Principal Jennifer Schafer
Cabinet Official / Area Superintendent	John Wright 

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (09/2022)
Digital Device and Digital peripheral were collected. Funds were not forwarded to the district.	Funds will be forwarded to the district moving forward.	<i>Jerleisa Tyree Secretary/Bookkeeper</i>	<i>I was unaware that I needed to write a check to the district. I have made note of the findings and will follow procedures for future audits. No action needed</i>
Official receipts did not include proper supporting documents. Records should be maintained according to School Board policies.	Report of monies collected sheet was not included for digital device (money collected from students who lost or damaged the device.	Jerleisa Tyree Secretary/Bookkeeper	Money collection booklets were added to the monthly folders for Bank Reconciliations. Monies collected forms have been placed in the monthly bank reconciliation folders to prevent missing forms.
Monies collected form did not indicate the amount of cash/check collected	Indicating the amount of cash or checks collected.	Jerleisa Tyree Secretary/Bookkeeper	Ensuring that documents are completed in full prior to filling them in the monthly reconciliation folders.
Assignment and accountability records were not completed. All subsidiary receipts need to be accounted for on an assignment	When processing incoming and outgoing monies collected, ensure that all receipts are counted for and in order.	Jerleisa Tyree Secretary/Bookkeeper	Processing monies and creating a log for all receipts in the event that there are discrepancies for monies collected. All receipts will be log in with myself and documentation provided for all transactions.



<p>A purchase order register could not be located. School Board Policies require that a purchase order register be maintained to record all approved purchases. This will facilitate accurate reporting of accounts payable.</p>	<p>I was new to the role and did not have in debt training for the bookkeeping portion of my job. It was not until the audit that I realized not all things were in order.</p>	<p>Jerleisa Tyree Secretary/Bookkeeper</p>	<p>A purchase order register has been printed and placed in the monthly SFO folders. This allows me to keep track of all purchase orders for account payable and internal accounts purchases.</p>
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Department / School Name	Silver Pines Academy K-12 Learning Center
Administrator / Department Head	Agustin Damers 
Cabinet Official / Area Superintendent	

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The requisition and purchase order for the following check was not signed by the principal. A requisition and purchase order form must be completed each time an individual request to make a purchase and must be approved by the principal prior to the purchase.	Make sure the Principal signs the requisition This requisition was made before Mr. Agustin Damers was made Principal for Silver Pines Academy K-12.	Secretary/Bookkeeper	08/2022



Department / School Name	South Creek Middle School
Administrator / Department Head	Lovely Tinsley <i>Lovely Tinsley</i>
Cabinet Official / Area Superintendent	Rolando Bailey <i>Rolando Bailey</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
1. The balance of the Internal Funds appears excessive as of June 30, 2022 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	The Chorus teacher (new) will use funds to purchase buses for upcoming events; students uniforms and	Mike Evans – Chorus Teacher	By 05/2023 – The chorus internal funds will no longer be excessive. Evidence will be the account funds balance.
2. Lost textbooks collections were not forwarded to the District office as of June 30, 2022. Any balance in the Lost Textbooks account must be sent to the District office at the end of the school year for schools with textbooks purchased by the District.	The Bookkeeper will submit this form by June 1, 2023 at the close of the school year.	Naderge St. Fleur - Bookkeeper	By 06/2023 – the lost textbook collections funds will be submitted. Evidence will be the receipt (email or PO).



<p>3. The requisition and purchase order forms for the following checks were completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual request to make a purchase and must be approved by the principal prior to the purchase.</p>	<p>Staff have been reminded of the process for purchases.</p>	<p>Naderge St. Fleur – Bookkeeper Lovely Tinsley - Principal</p>	<p>10/24/2022 – A reminder email (evidence) to all staff of the purchasing procedures will be sent.</p>



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE

B. Boyer

Department / School Name	Southwest Middle School
Administrator / Department Head	Raymond Yockel <i>[Signature]</i>
Cabinet Official / Area Superintendent	Tashanda Brown-Cannon <i>[Signature]</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? <u>(05/2023)</u>
Balance of internal Funds appears excessive as of June 30, 2022 relative to the school's activity for the year	Excessive Funds raised during the fiscal needs to be spent to benefit current student body by each fiscal year end	Class, Club Sponsors and Beverly Boyer, Bookkeeper	Internal Funds balance to be reduced by end of 2022-2023 fiscal year



Department / School Name	Southwood Elementary School #1341
Administrator / Department Head	Allison Garske <i>[Signature]</i>
Cabinet Official / Area Superintendent	Rolando Bailey <i>Rolando R. Bailey</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed?
An assignment and accountability record was not signed by the preparer. All assignment and accountability records should be signed by the person responsible for maintaining the records.	Ensure that all assignment and accountability records are signed by the person responsible for maintaining the records.	Bookkeeper	Pay more attention to detail moving forward. 09/2022

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2021-2022

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

Sun Blaze ES
Glenna Wyatt <i>Glenna Wyatt</i>
Rolando Bailey <i>Rolando R Bailey</i>

Exception Noted What is? What should be?	Management Response What needs to be done?	Responsible Person Who needs to do it?	Outcome Timeline When will the action be completed? What is the evidence of completion?
<ul style="list-style-type: none"> - The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body. Cash disbursements. - Requisition and purchase order forms were not dated by the principal. A requisition and purchase order form must be completed each time an individual request to make a purchase and must be approved by the principal prior to the purchase. The principal should date the form to provide evidence of when the requisition and purchase order form was approved. - Sales tax totaling \$7.48 was paid on an exempt purchase. Purchases made by a school with ownership and title remaining with the school are exempt from sales tax. 	<ul style="list-style-type: none"> - Make sure we use the monies in the accounts to make purchases for the students without depleting it completely. - Add the date line on the purchase order request and speak with Ms. Swinton about what would be the best form to use moving forward. - No sales tax is to be paid because as a school we have the tax exemption. Make sure that NO sales tax will be added on the quote / approximate price or invoice. 	<ul style="list-style-type: none"> - Madian Maquivar /Secretary-Bookkeeper 	<ul style="list-style-type: none"> - Ongoing. Teachers will be reminded of this throughout the year. Printing the Trial Balance weekly. - Immediately. The date will be on the request for purchase to be signed. - Immediately. No sales tax will be added on the quote/approximate price or invoice



Department / School Name	SunRidge Elementary #1821
Administrator / Department Head	Douglas Farley/Principal
Cabinet Official / Area Superintendent	Rahim Jones/Area Superintendent <i>[Signature]</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
<p>A request for fund raising activity form was not approved for the Square One Art fundraiser. In addition, a sales report was not completed for the Square One Art fundraiser. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A sales report is required for each sales activity conducted and must be signed by the principal.</p> <p>WP 2201</p>	<p>Art teacher will be instructed on the procedures of a fundraiser as stated the Internal Accounts Handbook.</p>	<p>Bookkeeper will ensure procedures are followed in a timely manner, acquiring needed approval, and signatures. A sales report will be prepared for the activity at the conclusion.</p>	<p>Expected Outcome: SunRidge Elementary will not have this finding next year. The current bookkeeper assumed this role after the fundraiser (prior to 10/21). We understand what is necessary to adhere to the procedures outlined in the Internal Accounts Manual.</p> <p><i>Already completed prior to 10/6/22</i></p>



Department / School Name	Sunrise Elementary
Administrator / Department Head	Alejandra Brinzo <i>Alejandra Brinzo</i>
Cabinet Official / Area Superintendent	Mr. John Wright <i>John Wright</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Extended Day deposit was not input in SFO the same day it was dropped in the safe.	Extended day coordinator was notified to check with secretary before making the deposit.	Secretary, Ext. Day Coordinator, Principal	The extended day coordinator and secretary spoke about asking parents to pay on SchoolPay and notifying the secretary when money is put in the safe.

RECEIVED

AUG 29 2022



Department / School Name	Sunset Park Elementary
Administrator / Department Head	Dr. Stacey Price
Cabinet Official / Area Superintendent	Dr. Brown-Cannon

Stacey Price
Jahanda Brown-Cannon
L.T. Winter

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed?
Spring Picture Commissions of \$466.38 were deposited into the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specially state that they are to be used at the principal's discretion.	\$466.38 needs to be transferred from the Principal's Discretionary Account (6677.000) and placed into the Picture Commissions account (7456.000)	Lindsay T. Winter Secretary/Bookkeeper	Corrective Action taken with Journal Entry #155818 in Sunset Park Elementary School Funds Online on 10-14-2022.
Check number 6141 for \$400.00 was an improper expenditure made from the General account for a staff luncheon. All expenditures from the General account should be for the benefit of the entire student body.	\$400.00 needs to be transferred from the Principal's Discretionary Account (6677.000) and placed into the General Activities account (7000.000)	Lindsay T. Winter Secretary/Bookkeeper	Corrective Action taken with Journal Entry #155819 in Sunset Park Elementary School Funds Online on 10-14-2022.



Department / School Name	Sunshine ES
Administrator / Department Head	Alma Lazarini (former principal Laura Suprenard) <i>ALC</i>
Cabinet Official / Area Superintendent	Tashanda Brown-Cannon <i>Tashanda Brown-Cannon</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Device and Peripheral Device collections were not forwarded to the district office by June 30, 2022. WP 2200	Cut check to OCPS district	Julie Torres	Already Completed 9/23/2022
Assignment & accountability records were not completed properly. Any missing receipt should have an explanation attached with principal's signature WP2201.	Make notations on accountability record	Julie Torres	Already Completed 9/23/2022



Department / School Name	Tangelo Park Elementary
Administrator / Department Head	Rhonda Hunt <i>Rhonda Hunt</i>
Cabinet Official / Area Superintendent	Dr. Brown-Cannon <i>Deandra Brown-Cannon</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (09/2022)
Lost textbooks collections were not forwarded to the District office as of June 30-22	Any balance in the lost textbook account must be sent to the district office at the end of the year for school with textbooks purchased by the district. Wp 2201	Deandra Roberts Secretary/Bookkeeper	Immediate and ongoing Lost textbooks money will be sent to the district before June 30.
Official Receipt number 1027 did not indicate the right account.	Receipt should be properly classified and recorded in the proper account.	Deandra Roberts Secretary/Bookkeeper	Immediate and ongoing Any cash receipts will be posted to the proper account.
The assignment and accountability record were not signed.	All assignment and accountability records should be signed by the person responsible for maintaining the records. Wp2201	Deandra Roberts Secretary/Bookkeeper	Immediate and ongoing All assignment and accountability records will be signed.
Requisition and purchase order form wasn't completed prior to purchase.	A requisition and purchase order form must be completed each time an individual request to make a purchase and must be	Deandra Roberts Secretary/Bookkeeper	A requisition and purchase order form will be completed and approved by the principal prior to the purchase.



AUDIT RESPONSE MATRIX	FISCAL PERIOD OR AUDIT DATE
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	approved by the principal prior to the purchase.		
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Department / School Name	Thornebrooke Elementary
Administrator / Department Head	Korey Bawden - Principal <i>Korey Bawden</i>
Cabinet Official / Area Superintendent	Rahim Jones <i>Rahim Jones</i>

10/19/22

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? <u>MM/YYYY</u>
The fund transfer journal entry proof sheet that corresponds with transfer journal entry number 148254 dated March 24, 2022, transferring \$140.00 from the Angel fund- Schoolwide account to the FT- 3 rd grade account was not signed by the principal or the sponsor. A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds.	The fund transfer journal entry proof sheet needs to be signed by the principal authorizing the transfer of funds.	Principal, Bookkeeper	Immediately. The principal will give authorization by signature on the fund transfer journal entry proof sheet anytime funds are transferred. 08/2022
The following monies collected form did not indicate the respective subsidiary receipt numbers. Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and	Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper	Bookkeeper	Immediately. Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and deposited will be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail. 08/2022



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE

deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail. Official receipt #4352.	to provide an accurate audit trail.			

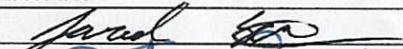
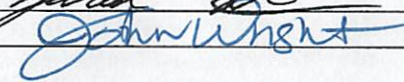


Department / School Name	Tildenville Elementary
Administrator / Department Head	Agathe Alvarez
Cabinet Official / Area Superintendent	Dr. Rahim Jones <i>[Signature]</i>

[Signature]
10/29/22

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed?
A request for fund raising activity form was not completed for the Square 1 Art fund raising activity. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. In addition, a sales report was not completed for this fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal. WP 2201	Teachers and staff were reminded of the procedures for fundraisers at the school during a staff meeting and added to staff handbook.	Ms. Alvarez and Ms. Williams both spoke to the teachers and staff	Meeting took place on 8/04/2022



Department / School Name	TIMBER LAKES ELEMENTARY
Administrator / Department Head	JARED SCOTT 
Cabinet Official / Area Superintendent	JOHN WRIGHT 

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Ledger activity reports for the extended day program, were not prepared and submitted to the bookkeeper each month.	A ledger activity report, total deposit summary report, and a full charge/credit summary report must be prepared and submitted to the bookkeeper at the end of each month.	Joanne Dickenson/Extended Day Coordinator	September 2022
The deposit slip could not be located for several receipts.	Deposit slips should be retained in the internal funds records.	Norma Reyes Secretary/Bookkeeper	September 2022
An assignment and accountability record was not signed by the preparer.	All assignment and accountability records should be signed by the person responsible for maintaining the records.	Norma Reyes/ Secretary/Bookkeeper	September 2022
The Following official receipt did not have any supporting documentation for a donation received.	Supporting documentation, such as a remittance advice or donation letter, should accompany all donations.	Norma Reyes Secretary/Bookkeeper	September 2022



The requisition and purchase order form for the following check was not signed by the principal.	A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.	Norma Reyes Secretary/Bookkeeper	September 2022
The following check was not supported by a vendor invoice or receipt.	Vendor invoices and vendor receipts should be retained in the internal funds records for auditing purposes.	Norma Reyes Secretary/Bookkeeper September 2022	September 2022



Department / School Name: Timber Springs Middle School	<i>Eric Cantrell</i> <i>Patricia LaPace</i>
Administrator / Department Head: Dr. Cantrell	
Cabinet Official / Area Superintendent: Dr. Patricia LaPace	

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Fundraisers and admission events: • Ticket sales reports that correspond with official receipt number 1327 and official receipt number 1413 and official receipt number 1490 did not indicate the official receipt numbers.	Indicate receipt numbers on the bottom of each Ticket Sales Report	Bookkeeper/Athletic Director	Ongoing



Department / School Name	Union Park Elementary
Administrator / Department Head	Ashlynn Ramirez <i>Ashlynn Ramirez</i>
Cabinet Official / Area Superintendent	Patricia Lapace <i>Patricia Lapace</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The requisition and purchase order forms for the following checks, 5508 and 5517, were completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.	When a request to purchase an item(s) is made, the secretary will prepare a Requisition and Purchase Order Form as per policy to be approved by the principal.	Karen Jaramillo-Vasconez, School Secretary/Bookkeeper	Practice to be followed from today, August 26, 2022, going forward.
Check number 5508 for \$1,275.00 was an improper expenditure made from the General account for STEAM shirts. All expenditures from the General account should be for the benefit of the entire student body.	The expenditure should be transferred to the Principal's Discretionary Account	Karen Jaramillo-Vasconez, School Secretary/Bookkeeper	Action will be completed by today, August 26, 2022.



Department / School Name: Ventura Elementary	
Administrator / Department Head: Dr. Gonzalez, Principal	Signature: <i>[Signature]</i>
Cabinet Official / Area Superintendent: Mr. Rolando Bailey	Signature: <i>[Signature]</i> Rolando R. Bailey

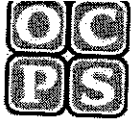
Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (Effective, Immediately)
An assignment and accountability record was not signed by the preparer – the secretary/bookkeeper.	All assignment and accountability records should be signed by the preparer – the secretary/bookkeeper, the person responsible for maintaining the accountability records.	Secretary/Bookkeeper, Mrs. Tirsia Melendez	This action is noted and will be attended it with accuracy now and in the future.



Department / School Name	Village Park Elementary
Administrator / Department Head	Aleli Vazquez, Principal
Cabinet Official / Area Superintendent	Rolando Bailey, South East Area Superintendent

Aleli Vazquez
Rolando Bailey

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Comments repeated from prior report: *None noted	.N/A	N/A	N/A
The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual request to make a purchase and must be approved by the principal prior to the purchase. Check #550, check \$335.58 Date of approval 5/5/2022 Date of purchase 5/2/2022	The purchase order request must have the Date of approval processed prior to purchase.	Aleli Vazquez, principal Debra Santiago Secretary/Bookkeeper	Bookkeeper will make sure the purchase request is approved prior to purchase. School year 07/2022 - 6/2023



Department / School Name	Vista Lakes Elementary
Administrator / Department Head	Kristy Key
Cabinet Official / Area Superintendent	Rolando Bailey <i>Rolando Bailey</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed?
The balance of the Internal Funds appears excessive as of June 30, 2022 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Intended on using fund for payment of student planners prior to June 30 th . However, a vendor transition caused a delay in the payment being distributed. Bill for planners was paid on 7/25/22.	Principal/Secretary/Bookkeeper	In the future, money collected will be spent in the year it is receive for the current student body. 08/01/22



Department / School Name	Vista Pointe ES
Administrator / Department Head	Lisa Suggs <i>[Signature]</i>
Cabinet Official / Area Superintendent	Rolando Bailey <i>Rolando Bailey</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Digital Devices Collections were not forwarded to the District office as of June 30, 2022.	Any balance in the Digital Devices account must be sent to the District office at the end of the year for schools with Digital Devices purchased by the District.	Bookkeeper/ Principal	0 balance by June 30 2023
Assignment and accountability records were not completed.	All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year end.	Bookkeeper	Complete assignment and accountability records June 2023
Official receipt # 17 did not include proper supporting documentation.	Supporting documentation, such as a remittance advice, a detailed monies collected form, or a subsidiary receipt, should accompany all official receipts	Teacher/Bookkeeper	Complete supporting documentation June 2023
Official receipt #23 monies collected form did not indicate the official receipt number.	Official receipt numbers, subsidiary receipt numbers, total cash collected, and total checks collected, and dates that correspond to the amounts collected and	Bookkeeper	Complete monies collected form June 2023



	deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trial		
Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collections.	All external collections should be turned in to the bookkeeper by the following day, regardless of amount	Teacher	Turn in monies the following day are collected.
Prior approval was not obtained by the district office for the kindergarten field trip fundraiser conducted online.	Any online fundraiser must be approved in writing by the district office prior to making any commitments	Teacher/bookkeeper/ Principal	Approval before fundraiser ASAP
Several requisition and purchase order forms were not completed.	A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by principal prior to the purchase.	Teacher/bookkeeper	Complete requisition and purchase order form before purchase with principal approval ASAP
Several checks were not supported by a vendor invoice or receipt.	Vendor invoices and vendor receipts should be retained in the internal funds' records for auditing purposes.	Bookkeeper	Keep all vendor invoices and receipts for cash disbursement ASAP



Department / School Name	Walker Middle
Administrator / Department Head	Douglas Guthrie
Cabinet Official / Area Superintendent	Ronaldo Bailey <i>Ronaldo Bailey</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? <i>(MM/YY)</i>
Balance of the Internal Funds appears excessive as of June 30, 2022.	Monies should be utilized in the year of the receipt to benefit current student body.	Bookkeeper/Teachers/Admin	Ongoing to current school year <i>(MM/YY)</i>



Department / School Name	Washington Shores Elementary
Administrator / Department Head	<i>Mylene Kimble</i>
Cabinet Official / Area Superintendent	<i>Way L. B...</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The following bank deposit was not deposited timely in the drop safe. School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection.	The Bookkeeper has to make certain money collections is deposited into the drop safe the same day the money is received.	Buffy Harp-Poole	10/05/2022
Assignment and accountability records were not completed. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.	Bookkeeper has to follow all procedures for subsidiary receipts. Subsidiary receipt books have to be signed out and accounted for when receipts are being written. An explanation memo has to be written by the assigned teacher for any missing receipts and signed off by the Principal.	Buffy Harp-Poole Teacher Principal	10/05/2022



Department / School Name	Washington Shores Primary Learning Center
Administrator / Department Head	Marvia Barrington <i>Marvia Barrington</i>
Cabinet Official / Area Superintendent	Robert Bixler <i>Robert Bixler</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Fall picture commissions of \$167.92 were deposited into the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.	Verify that the funds are in the appropriate account.	Principal/Senior Administrator	After fall pictures and again after spring pictures. Evidence: Statements with the dollar amounts appropriately allocated. 06/2023
The following check was not supported by a requisition and purchase order form. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal/Senior Administrator prior to the purchase.	Review the internal accounts handbook and disbursements requirements and procedures	Principal/Senior Administrator	Evidence: All issued checks have a corresponding requisition and purchase order form completed. 06/2023



Department / School Name	Waterbridge Elementary
Administrator / Department Head	Dr. Arsha Dock <i>[Signature]</i>
Cabinet Official / Area Superintendent	<i>[Signature]</i> Ischanda Brown-Cannon

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed?
The balance of the Internal Funds appears excessive as of June 30, 2022 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	We have several options to use the funds for the student body. We will finalize on how we will spend the funds.	Dr. Arsha Dock	By May 26, 2023
Digital device and digital device - peripheral collections were not forwarded to the District office as of June 30, 2022. Any balance in the Digital Devices and Digital Devices - Peripheral accounts must be sent to the District office at the end of the year.	The funds were submitted to district. Check dated July 11, 2022	Tara Lincoln	Completed July 11, 2022
Several fund transfer journal entry proof sheets could not be located for transfers from one account to another account. A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds. A copy of this report should be retained in the Internal Funds file for auditing purposes.	The Fund Transfer Journal Entry proof sheet was reprinted and signed by the Principal. A copy was submitted to the auditor	Tara Lincoln	Completed 10/13/2022



AUDIT RESPONSE MATRIX FISCAL PERIOD OR AUDIT DATE: OCTOBER 1, 2022

<p>The requisition and purchase order forms for the following checks were completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.</p>	<p>Requisition forms will be signed and dated by the principal prior to completing the purchase.</p>	<p>Tara Lincoln</p>	<p>On going</p>
<p>The requisition and purchase order form for the following check was not signed by the principal. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.</p>	<p>Requisition forms will be signed and dated by the principal prior to completing the purchase.</p>	<p>Tara Lincoln</p>	<p>On going</p>
<p>Sales tax totaling \$13.79 was reimbursed on an exempt purchase. Purchases made by a school with ownership and title remaining with the school are exempt from sales tax.</p>	<p>I will be more aware when reimbursing staff for purchases to not include the tax paid</p>	<p>Tara Lincoln</p>	<p>On going</p>



Department / School Name	Wekiva High School
Administrator / Department Head	Tamara Baker-Drayton <i>T. Baker-Drayton</i>
Cabinet Official / Area Superintendent	Jose Martinez <i>Jose I. Martinez</i>
	09/09/2022


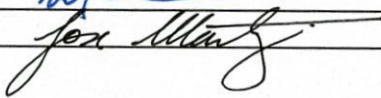
Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Monies collected from outside the main office were not turned in to the school bookkeeper by the following day following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount	Remind staff that funds must be turned in daily.	Staff/Bookkeeper	This will be done immediately.
The balance of the Internal Funds appears excessive as of June 30, 2022 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Coaches, Teachers, Sponsors will be reminded they must use the funds raised to benefit the current students.	Staff/Bookkeeper	This will be done immediately.



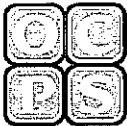
Department / School Name	West Creek Elementary
Administrator / Department Head	Michelle Couret
Cabinet Official / Area Superintendent	John Wright 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Official receipts did not include proper supporting documentation.	Supporting documentation, such as remittance advice, a detailed monies collected form, or a subsidiary receipt, should accompany all official receipts.	Soraya Missi Michelle Couret	Include monies collected and/or subsidiary receipts to official receipts. 05/2023
Requisition and purchase order forms for checks were completed after the goods or services were purchased.	A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to purchase.	Soraya Missi Michelle Couret	Complete a requisition and purchase order form prior to the purchase. 05/2023
A purchase order could not be located.	A purchase order register must be maintained to record all approved purchases.	Soraya Missi Michelle Couret	Maintain a purchase order register. 05/2023



Department / School Name	West Orange High School
Administrator / Department Head	Matthew Turner 
Cabinet Official / Area Superintendent	Jose Martinez 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.	Have spoken with Mr. Smith about the importance of turning in money on time and also the requirements of OCPS.	Mr. Meke Smith - Instructional	It is expected that all monies will be turned in the same day or the following day if after hours. Reminder email in regards to turning in money. 08/2022



Department / School Name	Westridge Middle School
Administrator / Department Head	Dennis Gonzalez
Cabinet Official / Area Superintendent	Tashanda Brown-Cannon

Tashanda Brown-Cannon

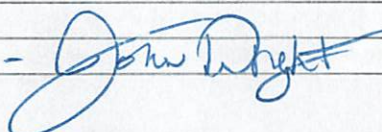
Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Official receipt #2926 was not signed or dated by the bookkeeper	Sign & date all receipts	Dayanara Cruz Diaz	
Sales tax was not calculated or remitted to the Florida Department of Revenue for SGA snack fundraiser	Pay taxes on all purchases for resale items	Dayanara Cruz Diaz	



Department / School Name	Whispering Oak Elementary
Administrator / Department Head	Lee "Kip" Montgomery
Cabinet Official / Area Superintendent	Dr. Rahim Jones <i>Rahim Jones</i> 10/19/22

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? <u>(10/2022)</u>
The requisition and purchase order forms for the following checks were completed after the goods or services were purchased.	Purchase Orders to be approved prior to purchases.	Dawn Cullen, Bookkeeper	Will ensure this does not happen moving forward.



Department / School Name	Windy Ridge K8
Administrator / Department Head	Karena Chunoo - Principal
Cabinet Official / Area Superintendent	John Wright - 


Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Extended Day tuition was not forwarded to the district as of June 30, 2021.	Any Balance in the extended day account must to be sent to the district office at the end of the year.	Juliana De Melo – Bookkeeper and Karena Chunoo - Principal	We will send any balance in the extended day account to the district at the end of the fiscal school year, June 30, 2023.
Assignment and accountability records were not completed.	All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end.	Juliana De Melo – Bookkeeper and Karena Chunoo - Principal	Any missing receipts will have an explanation attached including the principal’s signature at year end, June 30, 2023
There was no ticket inventory reports for the athletic tickets.	All tickets must be accounted for on a ticket inventory report.	Juliana De Melo – Bookkeeper and Karena Chunoo - Principal	We will account all tickets reports for a ticket inventory report at the end of the school year. It’s June 30, 2023.
The extended day program had large balances owed from students at year-end.	Such excessive accounts receivable could affect the operation of the school’s extended day program	Juliana De Melo – Bookkeeper and Karena Chunoo - Principal	We will collect outstanding students’ extended day program payments at the end of the school year, June 30, 2023



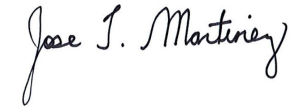
Department / School Name	Winegard Elementary 1171
Administrator / Department Head	Christina Howell
Cabinet Official / Area Superintendent-	Mr. Bailey <i>Rufando E. Bailey</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (06/2023)
Digital device collection was not forwarded to district office as of June 30, 2022	All digital device dive must be forward to district at the end of school year.	Yodiliz Zavala-Morales	I will do my best to follow proper district policies and procedures moving forward.



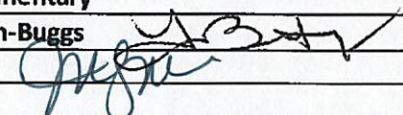
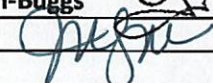
Department / School Name	Internal Accounts/Winter Park High School
Administrator / Department Head	Matthew Arnold, Principal 
Cabinet Official / Area Superintendent	Dr. Jose T. Martinez, Chief of High Schools

09/09/2022



Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The balance of the Internal Funds appears excessive as of June 30, 2022 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	I will ensure that monies are utilized in the year of receipt to benefit the current student body.	Matthew Arnold, Principal	The Principal will continue to monitor fundraiser requests to determine the necessity of the event as related to the funds raised an the intended use of the funds (09/2022)
A donation with no specific purpose designated by the donor was posted to the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those that specifically state that they are to be used at the principal's discretion.	I will ensure that donations accepted to the Principal's Discretionary account will include specific documentation directing the funds to be used at the principal's discretion.	Matthew Arnold, Principal	All donations accepted to the Principal's Discretionary account will include clear instructions for use at the principal's discretion. (09/2022)

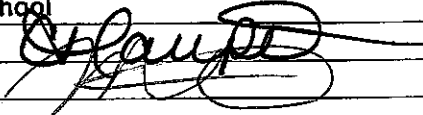


Department / School Name	Wolf Lake Elementary
Administrator / Department Head	Tamara Barton-Buggs 
Cabinet Official / Area Superintendent	John Wright 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The balance of the Internal Funds appears excessive as of June 30, 2022.	Monies should be utilized in the year of receipt to benefit the current student body.	Jancy Parrilla, Bookkeeper Tamara Barton Buggs, Principal	We will be utilizing this fund to purchase school shirts by October 2022. We will be using the funds for the current student body needs.
A request for fundraising activity form was not approved for the Tijuana Flats Fundraiser. In addition, a sales report was not completed for the fundraiser.	A request for fund raising activity should be prepared for all fund-raising activities conducted by the school and must be approved by the principal prior to making any commitments. A sales report is required for each sales activity conducted and must be signed by the principal.	Jancy Parrilla, Bookkeeper Tamara Barton Buggs, Principal	Moving forward, prior to any fundraising activity the Fundraiser form will be properly filled out and signed by the principal. As well as having a sales report completed and signed by the principal after each fundraiser event.



2021-2022

Department / School Name	Wolf Lake Middle School
Administrator / Department Head	Cynthia Haupt 
Cabinet Official / Area Superintendent	Meredith Leftakis

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The balance of the Internal Funds appears excessive as of June 30, 2022 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Previous Band and chorus teachers had expressed a concern of depleting accts due to the probability of having to spend large amounts on replacing instruments, uniforms, equipment, etc. The new band and chorus teachers have been advised to spend as much as possible this school year.	Charles Kelly and Rebecca Hammac	Immediately 9/20/2022
Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.	Reiterate to all staff collecting money that monies collected should be turned in in a timely manner (that day or the day after).	All staff collecting money.	Immediately 9/20/22



Department / School Name	Wyndham Lakes Elementary
Administrator / Department Head	Margarita E. Zizza <i>Margarita Zizza</i>
Cabinet Official / Area Superintendent	Ronald Bailey <i>Rolando Bailey</i> Rolando

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? <u>(MM/YYYY)</u>
The balance of the Internal Funds appears excessive as of June 30, 2022 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Monies will be utilized this year to benefit the current student body.	Sponsors/Bookkeeper	Moving forward we will adhere to the policy and complete it by the end of this school year 2022 – 2023 (05/2023)



Department / School Name :Bookkeeper/ 0461 Zellwood Elementary: LeDonna Brunson	
Administrator / Department Head: Caroll Grimando	
Cabinet Official / Area Superintendent: John Wright	

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	10/2022
Assignment and accountability records were not completed. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.	Principal met with bookkeeper to review new protocols moving forward and to review the corrective action that was taken on missing records.	LeDonna Brunson Bookkeeper	<p>Expected Outcome: The Bookkeeper LeDonna Brunson will complete all Assignment and Accountability Records upon the completions of the activity.</p> <p>Completion Date: 10/10/2022</p> <p>Evidence of the corrective action: Please review the evidence of the corrective action.</p>