

**ORANGE COUNTY PUBLIC SCHOOLS
INTERNAL FUNDS**

FINANCIAL STATEMENT

June 30, 2019



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**Orange County Public Schools
Internal Funds
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INDEPENDENT AUDITORS' REPORT

The School Board of Orange County, Florida
Orlando, Florida

Report on the Financial Statements

We have audited the accompanying statement of fiduciary assets and liabilities of the Internal Funds of the School District of Orange County, Florida ("Orange County Public Schools"), for those two hundred three schools listed in Exhibit A to the financial statement, as of June 30, 2019, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position of Orange County Public Schools' Internal Funds, for those two hundred three schools listed in Exhibit A to the financial statement, as of June 30, 2019, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statement presents only the statement of fiduciary assets and liabilities of Orange County Public Schools' Internal Funds, for those two hundred three schools listed in Exhibit A, and does not purport to, and does not, present fairly the financial position of the School District of Orange County, Florida, as of June 30, 2019, in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

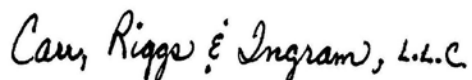
Other Matters*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the basic financial statement of Orange County Public Schools' Internal Funds taken as a whole. The accompanying supplemental schedule of revenue, expenditures and changes in internal accounts payable by school for the year ended June 30, 2019, is presented for purposes of additional analysis and is not a required part of the basic financial statement.

The supplemental schedule of revenue, expenditures and changes in internal accounts payable by school for the year ended June 30, 2019, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 22, 2019, on our consideration of the Orange County Public Schools' Internal Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Orange County Public Schools' Internal Funds' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Orange County Public Schools' Internal Funds' internal control over financial reporting and compliance.



Orlando, Florida
November 22, 2019

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Statement of Fiduciary Assets and Liabilities**

June 30, 2019

ASSETS

Cash and cash equivalents	\$ 14,649,236
Accounts receivable	228,845
Prepaid expenses	107,775
Inventory	<u>218,299</u>
	<u>\$ 15,204,155</u>

LIABILITIES

Accounts payable	\$ 290,866
Internal accounts payable	<u>14,913,289</u>
	<u>\$ 15,204,155</u>

See accompanying notes to financial statement.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Notes to Financial Statement**

NOTE 1: NATURE OF OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

The School District of Orange County, Florida (“Orange County Public Schools” or the “Schools”) Internal Funds are comprised of individual student activity account balances of the public schools located within the geographical boundaries of the School District of Orange County, Florida (the “District”). This financial statement includes the internal funds of the two hundred three schools listed in Exhibit A.

The Orange County School Board is the governing body of the Schools, and is composed of eight elected members. The Superintendent of Schools is the executive officer of the Board. The Orange County District School Board is part of the State of Florida system of public education under the general direction and control of the State Board of Education.

The Schools’ Internal Funds are included as agency funds in the Orange County Public Schools’ comprehensive annual financial report. The accompanying financial statement presents only the Schools’ Internal Funds and is not intended to present fairly the financial position and results of operations of Orange County Public Schools, in conformity with accounting principles generally accepted in the United States of America.

Basis of Accounting

In accordance with Florida Statutes, Orange County Public Schools accounts for its student activity accounts as an agency fund. This fund is organized into sub-funds to account for each school in the District. The operations of each sub-fund are accounted for with a separate set of self-balancing accounts that comprise each school’s assets, liabilities, internal accounts payable, revenue and expenditures. Each sub-fund is divided into seven student activity/project classifications. These classifications are athletics, music, classes, clubs, departments, trust and general.

The financial statement of the Orange County Public Schools’ Internal Funds has been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units.

Cash and Cash Equivalents

Cash and cash equivalents consist of deposits and other highly liquid cash equivalents held by qualified public depositories under the laws of the State of Florida. All deposits are collateralized by securities held in Florida’s multiple financial institution collateral pool required by Sections 280.07 and 280.08, Florida Statutes. Certain deposits are also insured by the Federal Deposit Insurance Corporation.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Notes to Financial Statement**

NOTE 1: NATURE OF OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents (Continued)

At June 30, 2019, approximately \$3,797,000 was invested in the Local Government Surplus Funds Trust Fund ("Florida PRIME Fund"), which is rated AAAM by Standard and Poor's with a weighted maturity of 29 days. The weighted average life at June 30, 2019, was 82 days.

The investments in Florida PRIME Fund, which the SBA indicates is a Securities and Exchange Commission 2a7-like external investment pool, are similar to money market funds in which shares are owned in the fund rather than the underlying investments. The SBA's interpretation of GASB 31, as amended by GASB 79, is that Florida PRIME Fund currently meets all of the necessary criteria to elect to measure all of the investments in Florida PRIME Fund at amortized cost. Therefore, the participant account balance of these funds would also be considered the fair value.

As of June 30, 2019, there were no redemption fees or maximum transaction amounts, or other requirements that serve to limit daily access to 100 percent of the account value.

Accounts Receivable

Accounts receivable consists primarily of tuition owed to Orange Technical College. Management believes that the balances at June 30, 2019, are fully collectible and therefore, no allowance was included in the accompanying financial statement.

Inventory

Inventory consists of book store items, school store items, locks for sale or rent, and uniforms, and is valued at the lower of cost (determined on first-in, first-out method), or market.

Use of Estimates

The preparation of the financial statement in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

New Accounting Standards

In January 2017 the GASB issued GASB 84, *Fiduciary Activities*. This guidance establishes criteria for identifying fiduciary activities for all state and local governments and how those activities should be reported. An activity meeting the criteria should be reported in a fiduciary fund and should present a statement of fiduciary net position and a statement of changes in fiduciary net position. This standard is effective for reporting periods beginning July 1, 2019. Orange County Public Schools is currently evaluating the impact of the guidance on the financial statement.

SUPPLEMENTAL SCHEDULES

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Supplemental Schedule of Revenue, Expenditures and Changes in
Internal Accounts Payable by School**

For the year ended June 30, 2019

	Aloma Elementary	Andover Elementary	Apopka Elementary	Arbor Ridge K-8
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ 5,447
Music	400	165	-	4,750
Classes	-	-	-	3,439
Clubs	225	-	1,251	2,137
Departments	78	-	1,260	-
Trust	20,210	43,731	264,949	42,053
General	12,200	14,833	16,457	16,673
Total revenue	<u>33,113</u>	<u>58,729</u>	<u>283,917</u>	<u>74,499</u>
Expenditures:				
Athletics	-	-	-	7,903
Music	230	190	-	3,786
Classes	-	-	-	2,924
Clubs	322	-	586	2,068
Departments	110	-	1,509	571
Trust	16,234	44,879	260,723	43,234
General	10,399	14,282	13,671	14,514
Total expenditures	<u>27,295</u>	<u>59,351</u>	<u>276,489</u>	<u>75,000</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	5,818	(622)	7,428	(501)
Other financing sources (uses):				
Intra-fund transfers in	341	180	-	521
Intra-fund transfers out	<u>(341)</u>	<u>(180)</u>	<u>-</u>	<u>(521)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	5,818	(622)	7,428	(501)
Internal accounts payable - beginning of year	<u>21,846</u>	<u>17,156</u>	<u>28,128</u>	<u>29,862</u>
Internal accounts payable - end of year	<u>\$ 27,664</u>	<u>\$ 16,534</u>	<u>\$ 35,556</u>	<u>\$ 29,361</u>

See independent auditors' report.

Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Supplemental Schedule of Revenue, Expenditures and Changes in
Internal Accounts Payable by School

For the year ended June 30, 2019

	Audubon Park K-8	Avalon Elementary	Azalea Park Elementary	Baldwin Park Elementary
Revenue:				
Athletics	\$ 4,805	\$ 192	\$ -	\$ -
Music	5,812	5,211	-	115
Classes	13,882	246,992	-	445
Clubs	-	9,459	-	9,116
Departments	2,772	2,410	-	300
Trust	341,428	379,185	136,918	304,507
General	19,360	11,567	4,209	5,410
Total revenue	<u>388,059</u>	<u>655,016</u>	<u>141,127</u>	<u>319,893</u>
Expenditures:				
Athletics	3,155	192	-	-
Music	4,085	5,075	-	65
Classes	10,656	240,567	-	762
Clubs	-	9,217	-	7,031
Departments	2,493	264	-	1,054
Trust	333,601	381,889	138,300	304,351
General	9,122	10,133	8,557	6,762
Total expenditures	<u>363,112</u>	<u>647,337</u>	<u>146,857</u>	<u>320,025</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	24,947	7,679	(5,730)	(132)
Other financing sources (uses):				
Intra-fund transfers in	421	611	411	1,688
Intra-fund transfers out	(421)	(611)	(411)	(1,688)
	-	-	-	-
Excess of revenue over/ (under) expenditures	24,947	7,679	(5,730)	(132)
Internal accounts payable - beginning of year	-	28,822	10,764	30,012
Internal accounts payable - end of year	<u>\$ 24,947</u>	<u>\$ 36,501</u>	<u>\$ 5,034</u>	<u>\$ 29,880</u>

See independent auditors' report.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Supplemental Schedule of Revenue, Expenditures and Changes in
Internal Accounts Payable by School**

For the year ended June 30, 2019

	Bay Lake Elementary	Bay Meadows Elementary	Blankner K-8	Bonneville Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ 6,408	\$ -
Music	-	1,583	15,537	2,770
Classes	100	7,367	5,818	12,986
Clubs	8,082	1,484	41,450	1,349
Departments	1,008	1,598	3,800	-
Trust	50,677	50,074	46,187	134,492
General	21,486	16,453	14,138	9,592
Total revenue	<u>81,353</u>	<u>78,559</u>	<u>133,338</u>	<u>161,189</u>
Expenditures:				
Athletics	-	-	5,155	-
Music	-	395	14,916	2,692
Classes	174	8,060	4,172	10,730
Clubs	7,580	1,790	41,707	1,262
Departments	670	1,447	3,952	-
Trust	51,960	38,769	44,099	136,882
General	21,681	11,683	6,648	9,445
Total expenditures	<u>82,065</u>	<u>62,144</u>	<u>120,649</u>	<u>161,011</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(712)	16,415	12,689	178
Other financing sources (uses):				
Intra-fund transfers in	1,636	3,785	-	3,110
Intra-fund transfers out	<u>(1,636)</u>	<u>(3,785)</u>	<u>-</u>	<u>(3,110)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	(712)	16,415	12,689	178
Internal accounts payable - beginning of year	<u>13,275</u>	<u>54,408</u>	<u>77,089</u>	<u>13,961</u>
Internal accounts payable - end of year	<u>\$ 12,563</u>	<u>\$ 70,823</u>	<u>\$ 89,778</u>	<u>\$ 14,139</u>

See independent auditors' report.

Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Supplemental Schedule of Revenue, Expenditures and Changes in
Internal Accounts Payable by School

For the year ended June 30, 2019

	Brookshire Elementary	Camelot Elementary	Castle Creek Elementary	Catalina Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	126	-	1,790	377
Classes	-	3,225	1,955	-
Clubs	20	554	720	1,907
Departments	409	25	1,050	-
Trust	183,462	195,089	30,662	16,414
General	12,882	9,702	8,647	4,462
Total revenue	<u>196,899</u>	<u>208,595</u>	<u>44,824</u>	<u>23,160</u>
Expenditures:				
Athletics	-	-	-	-
Music	348	-	2,884	432
Classes	467	2,911	1,688	-
Clubs	2,006	912	664	1,560
Departments	1,966	-	300	-
Trust	186,077	201,932	28,559	17,848
General	19,109	8,116	7,864	4,443
Total expenditures	<u>209,973</u>	<u>213,871</u>	<u>41,959</u>	<u>24,283</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(13,074)	(5,276)	2,865	(1,123)
Other financing sources (uses):				
Intra-fund transfers in	12	416	85	426
Intra-fund transfers out	(12)	(416)	(85)	(426)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(13,074)	(5,276)	2,865	(1,123)
Internal accounts payable - beginning of year	<u>40,333</u>	<u>24,044</u>	<u>8,620</u>	<u>6,756</u>
Internal accounts payable - end of year	<u>\$ 27,259</u>	<u>\$ 18,768</u>	<u>\$ 11,485</u>	<u>\$ 5,633</u>

See independent auditors' report.

Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Supplemental Schedule of Revenue, Expenditures and Changes in
Internal Accounts Payable by School

For the year ended June 30, 2019

	Cheney Elementary	Chickasaw Elementary	Citrus Elementary	Clay Springs Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	-	-	3,797	1,233
Clubs	255	-	195	2,197
Departments	-	-	-	100
Trust	93,628	113,220	20,255	46,716
General	8,823	1,659	15,724	13,326
Total revenue	<u>102,706</u>	<u>114,879</u>	<u>39,971</u>	<u>63,572</u>
Expenditures:				
Athletics	-	-	-	-
Music	-	76	-	637
Classes	-	-	3,410	393
Clubs	334	-	135	1,553
Departments	405	-	-	619
Trust	94,158	111,546	17,305	47,431
General	5,906	1,245	15,214	13,753
Total expenditures	<u>100,803</u>	<u>112,867</u>	<u>36,064</u>	<u>64,386</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	1,903	2,012	3,907	(814)
Other financing sources (uses):				
Intra-fund transfers in	283	103	547	581
Intra-fund transfers out	(283)	(103)	(547)	(581)
	-	-	-	-
Excess of revenue over/ (under) expenditures	1,903	2,012	3,907	(814)
Internal accounts payable - beginning of year	<u>22,592</u>	<u>6,055</u>	<u>14,397</u>	<u>17,439</u>
Internal accounts payable - end of year	<u>\$ 24,495</u>	<u>\$ 8,067</u>	<u>\$ 18,304</u>	<u>\$ 16,625</u>

See independent auditors' report.

Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Supplemental Schedule of Revenue, Expenditures and Changes in
Internal Accounts Payable by School

For the year ended June 30, 2019

	Columbia Elementary	Conway Elementary	Cypress Springs Elementary	Deerwood Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	3,318	-	1,498	-
Classes	2,578	-	15,906	940
Clubs	775	-	1,620	435
Departments	524	-	160	-
Trust	167,832	390	60,485	153,412
General	13,778	5,901	7,560	8,699
Total revenue	<u>188,805</u>	<u>6,291</u>	<u>87,229</u>	<u>163,486</u>
Expenditures:				
Athletics	-	-	-	-
Music	3,154	-	1,631	65
Classes	2,364	-	15,863	1,024
Clubs	699	-	1,280	1,136
Departments	805	-	-	-
Trust	167,418	375	57,195	151,498
General	17,953	5,863	14,145	7,667
Total expenditures	<u>192,393</u>	<u>6,238</u>	<u>90,114</u>	<u>161,390</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(3,588)	53	(2,885)	2,096
Other financing sources (uses):				
Intra-fund transfers in	333	1,874	680	1,521
Intra-fund transfers out	(333)	(1,874)	(680)	(1,521)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(3,588)	53	(2,885)	2,096
Internal accounts payable - beginning of year	<u>31,724</u>	<u>12,568</u>	<u>18,199</u>	<u>12,979</u>
Internal accounts payable - end of year	<u>\$ 28,136</u>	<u>\$ 12,621</u>	<u>\$ 15,314</u>	<u>\$ 15,075</u>

See independent auditors' report.

Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Supplemental Schedule of Revenue, Expenditures and Changes in
Internal Accounts Payable by School

For the year ended June 30, 2019

	Dillard Street Elementary	Dommerich Elementary	Dover Shores Elementary	Dr. Phillips Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	24	653	450	792
Classes	-	98	-	230
Clubs	1,325	3,467	61	-
Departments	243	311	-	600
Trust	30,135	53,262	18,612	47,518
General	13,439	405	3,277	17,954
Total revenue	<u>45,166</u>	<u>58,196</u>	<u>22,400</u>	<u>67,094</u>
Expenditures:				
Athletics	-	-	58	-
Music	-	661	927	1,249
Classes	40	250	-	1,340
Clubs	423	3,173	86	-
Departments	342	346	561	582
Trust	28,157	61,565	17,624	54,531
General	13,931	1,738	3,378	23,966
Total expenditures	<u>42,893</u>	<u>67,733</u>	<u>22,634</u>	<u>81,668</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	2,273	(9,537)	(234)	(14,574)
Other financing sources (uses):				
Intra-fund transfers in	312	657	160	19
Intra-fund transfers out	(312)	(657)	(160)	(19)
	-	-	-	-
Excess of revenue over/ (under) expenditures	2,273	(9,537)	(234)	(14,574)
Internal accounts payable - beginning of year	<u>24,781</u>	<u>76,842</u>	<u>7,954</u>	<u>41,705</u>
Internal accounts payable - end of year	<u>\$ 27,054</u>	<u>\$ 67,305</u>	<u>\$ 7,720</u>	<u>\$ 27,131</u>

See independent auditors' report.

Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Supplemental Schedule of Revenue, Expenditures and Changes in
Internal Accounts Payable by School

For the year ended June 30, 2019

	Dream Lake Elementary	Durrance Elementary	Eagle Creek Elementary	Eagles Nest Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	948	-	13,792	-
Classes	-	-	68	-
Clubs	1,956	-	5,628	-
Departments	950	-	4,175	-
Trust	41,916	1,910	74,003	7,529
General	12,839	10	22,735	4,758
Total revenue	<u>58,609</u>	<u>1,920</u>	<u>120,401</u>	<u>12,287</u>
Expenditures:				
Athletics	-	-	-	-
Music	2,163	-	13,599	-
Classes	-	-	6	-
Clubs	725	-	5,430	-
Departments	750	-	4,920	-
Trust	42,064	9,134	73,699	7,498
General	11,855	4,732	21,567	3,987
Total expenditures	<u>57,557</u>	<u>13,866</u>	<u>119,221</u>	<u>11,485</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	1,052	(11,946)	1,180	802
Other financing sources (uses):				
Intra-fund transfers in	2,057	7,224	1,269	-
Intra-fund transfers out	(2,057)	(7,224)	(1,269)	-
	-	-	-	-
Excess of revenue over/ (under) expenditures	1,052	(11,946)	1,180	802
Internal accounts payable - beginning of year	<u>9,510</u>	<u>11,946</u>	<u>33,036</u>	<u>4,061</u>
Internal accounts payable - end of year	<u>\$ 10,562</u>	<u>\$ -</u>	<u>\$ 34,216</u>	<u>\$ 4,863</u>

See independent auditors' report.

Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Supplemental Schedule of Revenue, Expenditures and Changes in
Internal Accounts Payable by School

For the year ended June 30, 2019

	East Lake Elementary	Eccleston Elementary	Endeavor Elementary	Engelwood Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	391	-	-	-
Classes	2,503	100	-	-
Clubs	4,085	3,065	5,681	1,500
Departments	-	443	60	-
Trust	22,742	49,067	56,860	5,802
General	12,909	2,781	12,585	3,846
Total revenue	<u>42,630</u>	<u>55,456</u>	<u>75,186</u>	<u>11,148</u>
Expenditures:				
Athletics	-	-	-	-
Music	336	-	-	-
Classes	3,195	335	-	-
Clubs	4,144	2,637	4,358	1,321
Departments	800	85	-	-
Trust	21,959	49,394	72,439	4,119
General	12,402	3,762	20,029	6,331
Total expenditures	<u>42,836</u>	<u>56,213</u>	<u>96,826</u>	<u>11,771</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(206)	(757)	(21,640)	(623)
Other financing sources (uses):				
Intra-fund transfers in	294	61	4,512	166
Intra-fund transfers out	(294)	(61)	(4,512)	(166)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(206)	(757)	(21,640)	(623)
Internal accounts payable - beginning of year	<u>13,288</u>	<u>13,135</u>	<u>57,373</u>	<u>9,465</u>
Internal accounts payable - end of year	<u>\$ 13,082</u>	<u>\$ 12,378</u>	<u>\$ 35,733</u>	<u>\$ 8,842</u>

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For the year ended June 30, 2019

	Forsyth Woods Elementary	Frangus Elementary	Hiawassee Elementary	Hidden Oaks Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	217
Classes	144	-	-	410
Clubs	183	-	-	-
Departments	-	-	-	1,300
Trust	9,691	20,811	667	13,191
General	6,883	5,700	3,164	6,196
Total revenue	<u>16,901</u>	<u>26,511</u>	<u>3,831</u>	<u>21,314</u>
Expenditures:				
Athletics	-	-	-	-
Music	-	-	-	250
Classes	129	134	-	-
Clubs	335	-	-	-
Departments	-	-	-	1,232
Trust	9,500	20,183	1,390	13,075
General	6,403	8,513	3,425	6,897
Total expenditures	<u>16,367</u>	<u>28,830</u>	<u>4,815</u>	<u>21,454</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	534	(2,319)	(984)	(140)
Other financing sources (uses):				
Intra-fund transfers in	87	579	-	410
Intra-fund transfers out	(87)	(579)	-	(410)
	-	-	-	-
Excess of revenue over/ (under) expenditures	534	(2,319)	(984)	(140)
Internal accounts payable - beginning of year	<u>6,829</u>	<u>9,708</u>	<u>9,211</u>	<u>7,868</u>
Internal accounts payable - end of year	<u>\$ 7,363</u>	<u>\$ 7,389</u>	<u>\$ 8,227</u>	<u>\$ 7,728</u>

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	Hillcrest Elementary	Hungerford Elementary	Hunter's Creek Elementary	Independence Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	300	820	1,076
Classes	75	-	1,933	-
Clubs	1,000	-	-	-
Departments	3,379	-	-	-
Trust	20,811	2,200	228,501	56,749
General	10,602	9,744	20,579	37,202
Total revenue	<u>35,867</u>	<u>12,244</u>	<u>251,833</u>	<u>95,027</u>
Expenditures:				
Athletics	-	-	-	-
Music	-	300	697	1,075
Classes	-	-	1,743	-
Clubs	589	-	-	-
Departments	3,416	-	-	-
Trust	20,189	2,909	220,471	53,397
General	9,538	8,979	38,289	30,453
Total expenditures	<u>33,732</u>	<u>12,188</u>	<u>261,200</u>	<u>84,925</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	2,135	56	(9,367)	10,102
Other financing sources (uses):				
Intra-fund transfers in	527	25	250	2,587
Intra-fund transfers out	(527)	(25)	(250)	(2,587)
	-	-	-	-
Excess of revenue over/ (under) expenditures	2,135	56	(9,367)	10,102
Internal accounts payable - beginning of year	<u>18,551</u>	<u>3,585</u>	<u>42,406</u>	<u>17,900</u>
Internal accounts payable - end of year	<u>\$ 20,686</u>	<u>\$ 3,641</u>	<u>\$ 33,039</u>	<u>\$ 28,002</u>

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	Ivey Lane Elementary	John Young Elementary	Keene's Crossing Elementary	Killarney Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	395	1,047	313
Classes	1,774	3,727	10,461	65
Clubs	-	-	4,398	-
Departments	200	-	3,994	-
Trust	4,749	211,526	119,439	12,235
General	1,061	16,482	31,312	5,469
Total revenue	<u>7,784</u>	<u>232,130</u>	<u>170,651</u>	<u>18,082</u>
Expenditures:				
Athletics	-	-	-	-
Music	-	-	1,030	353
Classes	1,891	3,031	15,198	247
Clubs	-	-	6,526	72
Departments	30	-	5,428	-
Trust	4,268	214,797	122,034	14,405
General	1,812	19,011	31,089	5,994
Total expenditures	<u>8,001</u>	<u>236,839</u>	<u>181,305</u>	<u>21,071</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(217)	(4,709)	(10,654)	(2,989)
Other financing sources (uses):				
Intra-fund transfers in	-	696	386	123
Intra-fund transfers out	-	(696)	(386)	(123)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(217)	(4,709)	(10,654)	(2,989)
Internal accounts payable - beginning of year	<u>3,002</u>	<u>27,071</u>	<u>40,750</u>	<u>15,351</u>
Internal accounts payable - end of year	<u>\$ 2,785</u>	<u>\$ 22,362</u>	<u>\$ 30,096</u>	<u>\$ 12,362</u>

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	Lake Como School K-8	Lake Gem Elementary	Lake George Elementary	Lake Silver Elementary
Revenue:				
Athletics	\$ 2,941	\$ -	\$ -	\$ -
Music	2,176	-	1,022	-
Classes	738	100	29,080	2,500
Clubs	2,270	-	209	1,241
Departments	4,578	1,273	-	-
Trust	36,530	24,986	149,401	140,282
General	14,866	4,653	8,837	8,687
Total revenue	<u>64,099</u>	<u>31,012</u>	<u>188,549</u>	<u>152,710</u>
Expenditures:				
Athletics	2,928	-	-	-
Music	2,019	-	1,796	-
Classes	573	254	27,738	2,500
Clubs	855	-	284	1,886
Departments	5,832	1,230	-	-
Trust	29,289	24,828	151,157	141,047
General	13,711	5,463	8,733	8,500
Total expenditures	<u>55,207</u>	<u>31,775</u>	<u>189,708</u>	<u>153,933</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	8,892	(763)	(1,159)	(1,223)
Other financing sources (uses):				
Intra-fund transfers in	3,750	1,245	1,770	89
Intra-fund transfers out	<u>(3,750)</u>	<u>(1,245)</u>	<u>(1,770)</u>	<u>(89)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	8,892	(763)	(1,159)	(1,223)
Internal accounts payable - beginning of year	<u>8,451</u>	<u>13,725</u>	<u>13,058</u>	<u>12,229</u>
Internal accounts payable - end of year	<u>\$ 17,343</u>	<u>\$ 12,962</u>	<u>\$ 11,899</u>	<u>\$ 11,006</u>

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	Lake Sybelia Elementary	Lake Weston Elementary	Lake Whitney Elementary	Lakemont Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	50	280	-	880
Classes	-	-	19,197	-
Clubs	-	-	5,424	260
Departments	739	-	-	-
Trust	16,600	3,996	70,186	277,300
General	1,939	6,970	18,357	13,334
Total revenue	<u>19,328</u>	<u>11,246</u>	<u>113,164</u>	<u>291,774</u>
Expenditures:				
Athletics	-	-	-	-
Music	-	280	-	932
Classes	-	-	18,916	-
Clubs	-	-	5,722	272
Departments	426	-	600	93
Trust	15,117	6,163	63,912	284,568
General	2,307	6,720	19,409	14,309
Total expenditures	<u>17,850</u>	<u>13,163</u>	<u>108,559</u>	<u>300,174</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	1,478	(1,917)	4,605	(8,400)
Other financing sources (uses):				
Intra-fund transfers in	1,142	31	489	424
Intra-fund transfers out	(1,142)	(31)	(489)	(424)
	-	-	-	-
Excess of revenue over/ (under) expenditures	1,478	(1,917)	4,605	(8,400)
Internal accounts payable - beginning of year	<u>20,455</u>	<u>7,772</u>	<u>31,337</u>	<u>42,979</u>
Internal accounts payable - end of year	<u>\$ 21,933</u>	<u>\$ 5,855</u>	<u>\$ 35,942</u>	<u>\$ 34,579</u>

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	Lakeville Elementary	Lancaster Elementary	Laureate Park Elementary	Lawton Chiles Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	180	-	1,352	-
Classes	-	500	6,825	306
Clubs	-	-	4,830	182
Departments	-	-	244	-
Trust	144,135	4,961	311,192	132,955
General	14,226	1,735	23,827	8,067
Total revenue	<u>158,541</u>	<u>7,196</u>	<u>348,270</u>	<u>141,510</u>
Expenditures:				
Athletics	-	-	-	-
Music	2,167	-	39	415
Classes	-	499	6,111	-
Clubs	547	-	3,139	834
Departments	-	-	151	-
Trust	143,502	4,274	305,502	128,705
General	12,620	5,018	16,961	8,941
Total expenditures	<u>158,836</u>	<u>9,791</u>	<u>331,903</u>	<u>138,895</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(295)	(2,595)	16,367	2,615
Other financing sources (uses):				
Intra-fund transfers in	4	-	942	1,630
Intra-fund transfers out	(4)	-	(942)	(1,630)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(295)	(2,595)	16,367	2,615
Internal accounts payable - beginning of year	<u>13,866</u>	<u>14,211</u>	<u>13,868</u>	<u>14,596</u>
Internal accounts payable - end of year	<u>\$ 13,571</u>	<u>\$ 11,616</u>	<u>\$ 30,235</u>	<u>\$ 17,211</u>

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For the year ended June 30, 2019

	Little River Elementary	Lockhart Elementary	Lovell Elementary	Maxey Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ 513
Music	-	682	-	4,032
Classes	310	1,829	-	-
Clubs	-	391	599	163
Departments	-	546	4,957	605
Trust	8,121	7,567	24,188	17,054
General	9,051	7,919	7,928	18,366
Total revenue	<u>17,482</u>	<u>18,934</u>	<u>37,672</u>	<u>40,733</u>
Expenditures:				
Athletics	-	-	-	513
Music	-	986	-	2,264
Classes	-	1,369	-	-
Clubs	-	491	312	178
Departments	317	824	2,493	-
Trust	8,529	6,568	26,689	16,920
General	8,713	8,206	7,857	26,454
Total expenditures	<u>17,559</u>	<u>18,444</u>	<u>37,351</u>	<u>46,329</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(77)	490	321	(5,596)
Other financing sources (uses):				
Intra-fund transfers in	346	510	208	542
Intra-fund transfers out	(346)	(510)	(208)	(542)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(77)	490	321	(5,596)
Internal accounts payable - beginning of year	<u>8,790</u>	<u>15,176</u>	<u>16,279</u>	<u>8,495</u>
Internal accounts payable - end of year	<u>\$ 8,713</u>	<u>\$ 15,666</u>	<u>\$ 16,600</u>	<u>\$ 2,899</u>

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	McCoy Elementary	Meadow Woods Elementary	MetroWest Elementary	Millennia Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	593	555	-
Classes	-	-	-	-
Clubs	13	2,602	-	-
Departments	-	-	-	-
Trust	10,475	182,853	130,947	245,673
General	4,664	7,885	12,677	10,096
Total revenue	<u>15,152</u>	<u>193,933</u>	<u>144,179</u>	<u>255,769</u>
Expenditures:				
Athletics	-	-	-	-
Music	-	662	443	-
Classes	-	-	-	-
Clubs	109	2,315	-	-
Departments	-	846	-	-
Trust	9,114	182,951	135,628	245,375
General	7,895	6,277	14,514	12,409
Total expenditures	<u>17,118</u>	<u>193,051</u>	<u>150,585</u>	<u>257,784</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(1,966)	882	(6,406)	(2,015)
Other financing sources (uses):				
Intra-fund transfers in	519	90	-	1,211
Intra-fund transfers out	(519)	(90)	-	(1,211)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(1,966)	882	(6,406)	(2,015)
Internal accounts payable - beginning of year	<u>9,831</u>	<u>14,846</u>	<u>48,472</u>	<u>26,189</u>
Internal accounts payable - end of year	<u>\$ 7,865</u>	<u>\$ 15,728</u>	<u>\$ 42,066</u>	<u>\$ 24,174</u>

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	Millennia Gardens Elementary	Mollie Ray Elementary	Moss Park Elementary	Northlake Park Community School
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	2,218	1,169
Classes	-	-	6,743	-
Clubs	-	957	15,026	120
Departments	100	200	1,203	-
Trust	178,272	3,769	69,394	79,805
General	9,800	5,550	41,563	4,806
Total revenue	<u>188,172</u>	<u>10,476</u>	<u>136,147</u>	<u>85,900</u>
Expenditures:				
Athletics	-	-	-	-
Music	-	-	2,690	447
Classes	-	570	5,814	-
Clubs	-	605	12,567	437
Departments	-	968	1,357	-
Trust	177,320	4,046	67,358	82,438
General	10,729	2,856	36,780	4,324
Total expenditures	<u>188,049</u>	<u>9,045</u>	<u>126,566</u>	<u>87,646</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	123	1,431	9,581	(1,746)
Other financing sources (uses):				
Intra-fund transfers in	763	1,363	929	-
Intra-fund transfers out	(763)	(1,363)	(929)	-
	-	-	-	-
Excess of revenue over/ (under) expenditures	123	1,431	9,581	(1,746)
Internal accounts payable - beginning of year	<u>10,027</u>	<u>12,974</u>	<u>46,152</u>	<u>15,517</u>
Internal accounts payable - end of year	<u>\$ 10,150</u>	<u>\$ 14,405</u>	<u>\$ 55,733</u>	<u>\$ 13,771</u>

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	Oak Hill Elementary	Oakshire Elementary	Ocoee Elementary	OCPS Academic Center for Excellence
Revenue:				
Athletics	\$ -	\$ -	\$ 92	\$ 3,212
Music	-	2,276	400	861
Classes	-	10,492	-	3,872
Clubs	-	73	725	-
Departments	-	-	-	3,785
Trust	4,247	221,341	19,910	15,221
General	4,870	9,989	18,836	2,986
Total revenue	<u>9,117</u>	<u>244,171</u>	<u>39,963</u>	<u>29,937</u>
Expenditures:				
Athletics	-	-	28	1,799
Music	-	1,675	447	413
Classes	375	11,441	-	4,022
Clubs	-	-	957	-
Departments	-	-	217	3,945
Trust	3,323	217,201	18,212	10,618
General	3,607	13,854	20,884	2,619
Total expenditures	<u>7,305</u>	<u>244,171</u>	<u>40,745</u>	<u>23,416</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	1,812	-	(782)	6,521
Other financing sources (uses):				
Intra-fund transfers in	-	2,389	151	174
Intra-fund transfers out	-	(2,389)	(151)	(174)
	-	-	-	-
Excess of revenue over/ (under) expenditures	1,812	-	(782)	6,521
Internal accounts payable - beginning of year	<u>9,676</u>	<u>14,730</u>	<u>11,555</u>	<u>4,355</u>
Internal accounts payable - end of year	<u>\$ 11,488</u>	<u>\$ 14,730</u>	<u>\$ 10,773</u>	<u>\$ 10,876</u>

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	Orange Center Elementary	Orlo Vista Elementary	Palm Lake Elementary	Palmetto Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	863	-
Classes	-	21,001	9,441	-
Clubs	8,497	-	5,457	-
Departments	-	-	1,770	600
Trust	15,204	607	39,806	4,962
General	2,295	5,351	33,320	3,204
Total revenue	<u>25,996</u>	<u>26,959</u>	<u>90,657</u>	<u>8,766</u>
Expenditures:				
Athletics	-	-	-	-
Music	-	-	704	-
Classes	-	21,048	8,573	-
Clubs	6,677	-	5,408	-
Departments	-	-	246	-
Trust	13,604	50	37,341	3,570
General	1,641	4,733	19,438	4,440
Total expenditures	<u>21,922</u>	<u>25,831</u>	<u>71,710</u>	<u>8,010</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	4,074	1,128	18,947	756
Other financing sources (uses):				
Intra-fund transfers in	-	148	1,080	43
Intra-fund transfers out	-	(148)	(1,080)	(43)
	-	-	-	-
Excess of revenue over/ (under) expenditures	4,074	1,128	18,947	756
Internal accounts payable - beginning of year	<u>13,307</u>	<u>13,094</u>	<u>20,599</u>	<u>14,034</u>
Internal accounts payable - end of year	<u>\$ 17,381</u>	<u>\$ 14,222</u>	<u>\$ 39,546</u>	<u>\$ 14,790</u>

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	Pershing- Pine Castle Elementary	Pinar Elementary	Pine Hills Elementary	Pineloch Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	-	100	-	3,403
Clubs	-	-	-	1,140
Departments	-	-	150	-
Trust	35,978	14,244	3,230	4,696
General	12,384	2,567	491	3,966
Total revenue	<u>48,362</u>	<u>16,911</u>	<u>3,871</u>	<u>13,205</u>
Expenditures:				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	-	-	-	92
Clubs	-	-	-	907
Departments	-	-	793	-
Trust	23,893	14,810	4,325	11,162
General	5,963	3,531	362	2,751
Total expenditures	<u>29,856</u>	<u>18,341</u>	<u>5,480</u>	<u>14,912</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	18,506	(1,430)	(1,609)	(1,707)
Other financing sources (uses):				
Intra-fund transfers in	5	64	200	-
Intra-fund transfers out	(5)	(64)	(200)	-
	-	-	-	-
Excess of revenue over/ (under) expenditures	18,506	(1,430)	(1,609)	(1,707)
Internal accounts payable - beginning of year	<u>8,644</u>	<u>7,550</u>	<u>5,284</u>	<u>25,489</u>
Internal accounts payable - end of year	<u>\$ 27,150</u>	<u>\$ 6,120</u>	<u>\$ 3,675</u>	<u>\$ 23,782</u>

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	Pinewood Elementary	Prairie Lake Elementary	Princeton Elementary	Ridgewood Park Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	1,340	606	545	-
Classes	360	1,347	265	-
Clubs	-	-	8,634	-
Departments	-	-	1,365	-
Trust	6,623	26,728	57,711	7,811
General	4,496	18,249	10,454	2,176
Total revenue	<u>12,819</u>	<u>46,930</u>	<u>78,974</u>	<u>9,987</u>
Expenditures:				
Athletics	-	-	-	-
Music	923	1,013	238	-
Classes	840	1,749	-	-
Clubs	545	35	7,592	-
Departments	-	1,115	1,120	-
Trust	7,981	27,921	67,805	7,277
General	7,838	10,020	9,806	1,951
Total expenditures	<u>18,127</u>	<u>41,853</u>	<u>86,561</u>	<u>9,228</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(5,308)	5,077	(7,587)	759
Other financing sources (uses):				
Intra-fund transfers in	56	2,100	626	128
Intra-fund transfers out	(56)	(2,100)	(626)	(128)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(5,308)	5,077	(7,587)	759
Internal accounts payable - beginning of year	<u>19,862</u>	<u>16,091</u>	<u>17,133</u>	<u>10,407</u>
Internal accounts payable - end of year	<u>\$ 14,554</u>	<u>\$ 21,168</u>	<u>\$ 9,546</u>	<u>\$ 11,166</u>

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	Riverdale Elementary	Riverside Elementary	Rock Lake Elementary	Rock Springs Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	369
Classes	544	-	428	55
Clubs	-	-	-	2,115
Departments	-	1,663	-	111
Trust	130,194	8,016	7,821	164,397
General	7,467	6,811	3,812	20,505
Total revenue	<u>138,205</u>	<u>16,490</u>	<u>12,061</u>	<u>187,552</u>
Expenditures:				
Athletics	-	-	-	-
Music	47	-	-	1,210
Classes	1,251	-	865	45
Clubs	-	-	2	1,414
Departments	-	875	-	2,235
Trust	128,892	9,070	6,220	159,595
General	5,702	14,101	1,338	16,912
Total expenditures	<u>135,892</u>	<u>24,046</u>	<u>8,425</u>	<u>181,411</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	2,313	(7,556)	3,636	6,141
Other financing sources (uses):				
Intra-fund transfers in	1,094	310	-	1,494
Intra-fund transfers out	(1,094)	(310)	-	(1,494)
	-	-	-	-
Excess of revenue over/ (under) expenditures	2,313	(7,556)	3,636	6,141
Internal accounts payable - beginning of year	<u>9,154</u>	<u>26,087</u>	<u>5,564</u>	<u>24,383</u>
Internal accounts payable - end of year	<u>\$ 11,467</u>	<u>\$ 18,531</u>	<u>\$ 9,200</u>	<u>\$ 30,524</u>

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	Rolling Hills Elementary	Rosemont Elementary	Sadler Elementary	Sally Ride Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	-	-	320	3,197
Clubs	2,294	1,000	-	500
Departments	-	-	-	10
Trust	7,656	348	24,594	75,752
General	2,180	3,953	10,877	9,486
Total revenue	<u>12,130</u>	<u>5,301</u>	<u>35,791</u>	<u>88,945</u>
Expenditures:				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	-	-	169	2,377
Clubs	1,450	473	-	520
Departments	-	-	-	-
Trust	7,105	5,677	25,023	65,696
General	1,999	5,804	12,089	9,763
Total expenditures	<u>10,554</u>	<u>11,954</u>	<u>37,281</u>	<u>78,356</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	1,576	(6,653)	(1,490)	10,589
Other financing sources (uses):				
Intra-fund transfers in	8	-	379	1,630
Intra-fund transfers out	(8)	-	(379)	(1,630)
	-	-	-	-
Excess of revenue over/ (under) expenditures	1,576	(6,653)	(1,490)	10,589
Internal accounts payable - beginning of year	<u>7,493</u>	<u>10,359</u>	<u>13,674</u>	<u>8,908</u>
Internal accounts payable - end of year	<u>\$ 9,069</u>	<u>\$ 3,706</u>	<u>\$ 12,184</u>	<u>\$ 19,497</u>

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	Sand Lake Elementary	Shenandoah Elementary	Shingle Creek Elementary	Southwood Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	728	-	400	-
Classes	350	700	775	-
Clubs	825	-	-	216
Departments	500	4,183	-	-
Trust	162,064	281,076	13,260	106,004
General	17,199	8,483	10,764	5,628
Total revenue	<u>181,666</u>	<u>294,442</u>	<u>25,199</u>	<u>111,848</u>
Expenditures:				
Athletics	-	-	-	-
Music	600	-	-	547
Classes	1,716	1,044	209	-
Clubs	1,200	210	-	216
Departments	570	3,743	-	-
Trust	161,008	278,461	11,427	96,379
General	15,321	10,080	11,464	7,957
Total expenditures	<u>180,415</u>	<u>293,538</u>	<u>23,100</u>	<u>105,099</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	1,251	904	2,099	6,749
Other financing sources (uses):				
Intra-fund transfers in	3,153	1,312	14	240
Intra-fund transfers out	<u>(3,153)</u>	<u>(1,312)</u>	<u>(14)</u>	<u>(240)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	1,251	904	2,099	6,749
Internal accounts payable - beginning of year	<u>22,857</u>	<u>22,408</u>	<u>8,636</u>	<u>6,148</u>
Internal accounts payable - end of year	<u>\$ 24,108</u>	<u>\$ 23,312</u>	<u>\$ 10,735</u>	<u>\$ 12,897</u>

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	Spring Lake Elementary	Stone Lakes Elementary	Sun Blaze Elementary	Sunridge Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	3,775	3,043	2,155
Classes	-	37,794	170	-
Clubs	850	725	846	1,094
Departments	-	-	350	-
Trust	17,206	336,743	105,780	47,259
General	1,357	16,004	30,556	19,349
Total revenue	<u>19,413</u>	<u>395,041</u>	<u>140,745</u>	<u>69,857</u>
Expenditures:				
Athletics	-	-	-	-
Music	-	3,733	3,598	1,452
Classes	-	38,765	7,641	-
Clubs	278	845	820	1,527
Departments	206	-	1,770	-
Trust	17,221	335,964	88,906	48,172
General	1,970	14,542	32,054	18,123
Total expenditures	<u>19,675</u>	<u>393,849</u>	<u>134,789</u>	<u>69,274</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(262)	1,192	5,956	583
Other financing sources (uses):				
Intra-fund transfers in	681	747	1,261	1,996
Intra-fund transfers out	(681)	(747)	(1,261)	(1,996)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(262)	1,192	5,956	583
Internal accounts payable - beginning of year	<u>10,339</u>	<u>16,835</u>	<u>48,820</u>	<u>20,618</u>
Internal accounts payable - end of year	<u>\$ 10,077</u>	<u>\$ 18,027</u>	<u>\$ 54,776</u>	<u>\$ 21,201</u>

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	Sunrise Elementary	Sunset Park Elementary	Tangelo Park Elementary	Thornebrooke Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ 367	\$ -
Music	2,424	-	1,485	709
Classes	2,753	11,726	9	12,076
Clubs	10,840	2,106	-	-
Departments	4,683	200	224	9,367
Trust	176,386	57,143	9,693	34,580
General	16,477	30,134	7,997	16,387
Total revenue	<u>213,563</u>	<u>101,309</u>	<u>19,775</u>	<u>73,119</u>
Expenditures:				
Athletics	-	-	-	-
Music	7,187	-	1,570	759
Classes	2,830	8,632	-	9,803
Clubs	11,389	4,563	307	154
Departments	8,038	1,127	115	10,089
Trust	176,214	57,749	8,732	33,655
General	19,950	37,748	7,911	19,366
Total expenditures	<u>225,608</u>	<u>109,819</u>	<u>18,635</u>	<u>73,826</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(12,045)	(8,510)	1,140	(707)
Other financing sources (uses):				
Intra-fund transfers in	3,307	3,601	694	305
Intra-fund transfers out	(3,307)	(3,601)	(694)	(305)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(12,045)	(8,510)	1,140	(707)
Internal accounts payable - beginning of year	<u>47,698</u>	<u>45,267</u>	<u>4,381</u>	<u>40,208</u>
Internal accounts payable - end of year	<u>\$ 35,653</u>	<u>\$ 36,757</u>	<u>\$ 5,521</u>	<u>\$ 39,501</u>

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	Three Points Elementary	Tildenville Elementary	Timber Lakes Elementary	Union Park Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	386	1,725	871	2,054
Classes	1,243	8,716	15,801	2,578
Clubs	1,615	297	10,861	-
Departments	-	-	-	520
Trust	12,623	191,752	407,959	11,105
General	5,603	12,558	22,025	5,500
Total revenue	<u>21,470</u>	<u>215,048</u>	<u>457,517</u>	<u>21,757</u>
Expenditures:				
Athletics	-	-	-	-
Music	525	3,511	645	2,300
Classes	1,195	7,315	13,989	1,839
Clubs	2,033	492	8,155	-
Departments	-	85	-	524
Trust	13,091	188,952	411,141	9,601
General	6,227	9,414	22,396	3,854
Total expenditures	<u>23,071</u>	<u>209,769</u>	<u>456,326</u>	<u>18,118</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(1,601)	5,279	1,191	3,639
Other financing sources (uses):				
Intra-fund transfers in	338	2,946	2,224	-
Intra-fund transfers out	(338)	(2,946)	(2,224)	-
	-	-	-	-
Excess of revenue over/ (under) expenditures	(1,601)	5,279	1,191	3,639
Internal accounts payable - beginning of year	<u>8,659</u>	<u>19,266</u>	<u>44,975</u>	<u>16,355</u>
Internal accounts payable - end of year	<u>\$ 7,058</u>	<u>\$ 24,545</u>	<u>\$ 46,166</u>	<u>\$ 19,994</u>

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	Ventura Elementary	Vista Lakes Elementary	Washington Shores Elementary	Waterbridge Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	640	320	200
Classes	-	5,745	-	-
Clubs	460	310	705	-
Departments	100	618	100	-
Trust	5,316	46,484	38,336	48,335
General	5,418	17,852	3,634	16,251
Total revenue	<u>11,294</u>	<u>71,649</u>	<u>43,095</u>	<u>64,786</u>
Expenditures:				
Athletics	-	-	-	-
Music	-	602	378	304
Classes	-	5,745	46	-
Clubs	607	2,491	38	-
Departments	350	544	-	-
Trust	4,157	42,664	40,437	49,335
General	4,690	20,035	3,632	16,326
Total expenditures	<u>9,804</u>	<u>72,081</u>	<u>44,531</u>	<u>65,965</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	1,490	(432)	(1,436)	(1,179)
Other financing sources (uses):				
Intra-fund transfers in	91	1,040	471	190
Intra-fund transfers out	(91)	(1,040)	(471)	(190)
	-	-	-	-
Excess of revenue over/ (under) expenditures	1,490	(432)	(1,436)	(1,179)
Internal accounts payable - beginning of year	<u>11,951</u>	<u>23,207</u>	<u>16,531</u>	<u>20,137</u>
Internal accounts payable - end of year	<u>\$ 13,441</u>	<u>\$ 22,775</u>	<u>\$ 15,095</u>	<u>\$ 18,958</u>

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	Waterford Elementary	Wedgfield K-8	West Creek Elementary	West Oaks Elementary
Revenue:				
Athletics	\$ -	\$ 7,495	\$ -	\$ -
Music	2,789	185	560	-
Classes	8,021	7,155	-	-
Clubs	3,858	7,357	-	-
Departments	-	5,512	-	500
Trust	356,947	70,166	81,172	72
General	16,181	14,915	15,714	1,599
Total revenue	<u>387,796</u>	<u>112,785</u>	<u>97,446</u>	<u>2,171</u>
Expenditures:				
Athletics	-	7,079	-	-
Music	3,086	367	560	-
Classes	8,018	6,154	-	-
Clubs	1,982	6,104	-	-
Departments	3,537	4,763	-	-
Trust	357,314	68,579	92,457	-
General	8,020	13,690	13,546	1,317
Total expenditures	<u>381,957</u>	<u>106,736</u>	<u>106,563</u>	<u>1,317</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	5,839	6,049	(9,117)	854
Other financing sources (uses):				
Intra-fund transfers in	1,049	518	-	-
Intra-fund transfers out	(1,049)	(518)	-	-
	-	-	-	-
Excess of revenue over/ (under) expenditures	5,839	6,049	(9,117)	854
Internal accounts payable - beginning of year	<u>22,795</u>	<u>20,931</u>	<u>15,849</u>	<u>7,372</u>
Internal accounts payable - end of year	<u>\$ 28,634</u>	<u>\$ 26,980</u>	<u>\$ 6,732</u>	<u>\$ 8,226</u>

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	Westbrooke Elementary	Westpointe Elementary	Wetherbee Elementary	Wheatley Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	726	-
Classes	13,194	1,069	3,455	100
Clubs	460	580	-	-
Departments	356	-	100	1,941
Trust	35,985	157,971	53,396	4,222
General	21,524	14,090	18,489	5,586
Total revenue	<u>71,519</u>	<u>173,710</u>	<u>76,166</u>	<u>11,849</u>
Expenditures:				
Athletics	-	-	-	-
Music	85	-	1,330	-
Classes	12,718	493	-	698
Clubs	325	286	-	-
Departments	264	-	100	2,242
Trust	34,586	156,940	52,033	3,396
General	20,352	10,930	18,467	4,777
Total expenditures	<u>68,330</u>	<u>168,649</u>	<u>71,930</u>	<u>11,113</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	3,189	5,061	4,236	736
Other financing sources (uses):				
Intra-fund transfers in	622	1,220	610	454
Intra-fund transfers out	(622)	(1,220)	(610)	(454)
	-	-	-	-
Excess of revenue over/ (under) expenditures	3,189	5,061	4,236	736
Internal accounts payable - beginning of year	<u>23,842</u>	<u>8,821</u>	<u>15,562</u>	<u>2,910</u>
Internal accounts payable - end of year	<u>\$ 27,031</u>	<u>\$ 13,882</u>	<u>\$ 19,798</u>	<u>\$ 3,646</u>

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	Whispering Oak Elementary	Windermere Elementary	Windy Ridge K-8	Winegard Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ 4,843	\$ -
Music	2,172	306	11,405	-
Classes	36,417	8,356	8,820	-
Clubs	1,564	-	5,453	-
Departments	350	300	225	694
Trust	69,877	71,254	222,759	13,414
General	24,662	9,426	32,071	9,461
Total revenue	<u>135,042</u>	<u>89,642</u>	<u>285,576</u>	<u>23,569</u>
Expenditures:				
Athletics	-	-	4,931	-
Music	1,451	430	10,650	-
Classes	33,516	13,003	6,557	-
Clubs	2,159	-	3,347	100
Departments	350	371	523	600
Trust	71,784	61,936	220,560	16,730
General	19,495	9,020	26,476	11,694
Total expenditures	<u>128,755</u>	<u>84,760</u>	<u>273,044</u>	<u>29,124</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	6,287	4,882	12,532	(5,555)
Other financing sources (uses):				
Intra-fund transfers in	1,701	3,142	2,048	1,097
Intra-fund transfers out	<u>(1,701)</u>	<u>(3,142)</u>	<u>(2,048)</u>	<u>(1,097)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	6,287	4,882	12,532	(5,555)
Internal accounts payable - beginning of year	<u>31,237</u>	<u>14,980</u>	<u>33,500</u>	<u>12,365</u>
Internal accounts payable - end of year	<u>\$ 37,524</u>	<u>\$ 19,862</u>	<u>\$ 46,032</u>	<u>\$ 6,810</u>

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	Wolf Lake Elementary	Wyndham Lakes Elementary	Zellwood Elementary	Total Elementary
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ 36,315
Music	588	467	-	127,232
Classes	19,049	13,597	384	685,257
Clubs	3,591	2,023	1,078	238,016
Departments	99	-	-	85,970
Trust	364,418	49,691	23,052	10,857,141
General	52,614	22,430	12,817	1,542,756
Total revenue	<u>440,359</u>	<u>88,208</u>	<u>37,331</u>	<u>13,572,687</u>
Expenditures:				
Athletics	-	-	-	33,741
Music	557	443	125	131,906
Classes	18,733	10,402	-	661,956
Clubs	3,715	1,778	1,258	224,573
Departments	-	-	1,143	101,394
Trust	366,058	51,405	24,233	10,803,712
General	57,816	25,613	10,961	1,542,342
Total expenditures	<u>446,879</u>	<u>89,641</u>	<u>37,720</u>	<u>13,499,624</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(6,520)	(1,433)	(389)	73,063
Other financing sources (uses):				
Intra-fund transfers in	152	1,810	384	111,460
Intra-fund transfers out	(152)	(1,810)	(384)	(111,460)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(6,520)	(1,433)	(389)	73,063
Internal accounts payable - beginning of year	<u>39,215</u>	<u>12,394</u>	<u>14,698</u>	<u>2,534,851</u>
Internal accounts payable - end of year	<u>\$ 32,695</u>	<u>\$ 10,961</u>	<u>\$ 14,309</u>	<u>\$ 2,607,914</u>

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	Apopka Middle	Avalon Middle	Bridgewater Middle	Carver Middle
Revenue:				
Athletics	\$ 6,646	\$ 9,755	\$ 9,574	\$ 4,820
Music	17,020	58,553	103,856	5,706
Classes	792	7,881	31,900	10,585
Clubs	10,902	10,612	41,268	837
Departments	12,353	29,284	15,739	142
Trust	31,885	83,942	215,304	10,753
General	13,422	11,762	23,012	2,132
Total revenue	<u>93,020</u>	<u>211,789</u>	<u>440,653</u>	<u>34,975</u>
Expenditures:				
Athletics	8,938	10,153	9,857	10,922
Music	14,983	56,540	94,196	2,643
Classes	1,148	4,904	27,199	11,205
Clubs	7,866	10,300	37,790	726
Departments	7,584	42,574	12,773	658
Trust	28,253	86,526	217,138	8,137
General	8,489	21,797	16,983	1,836
Total expenditures	<u>77,261</u>	<u>232,794</u>	<u>415,936</u>	<u>36,127</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	15,759	(21,005)	24,717	(1,152)
Other financing sources (uses):				
Intra-fund transfers in	-	1,996	1,715	1,909
Intra-fund transfers out	-	(1,996)	(1,715)	(1,909)
	-	-	-	-
Excess of revenue over/ (under) expenditures	15,759	(21,005)	24,717	(1,152)
Internal accounts payable - beginning of year	<u>35,215</u>	<u>115,602</u>	<u>92,709</u>	<u>14,647</u>
Internal accounts payable - end of year	<u>\$ 50,974</u>	<u>\$ 94,597</u>	<u>\$ 117,426</u>	<u>\$ 13,495</u>

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	Chain of Lakes Middle	College Park Middle	Conway Middle	Corner Lake Middle
Revenue:				
Athletics	\$ 5,535	\$ 7,248	\$ 2,396	\$ -
Music	26,216	22,307	2,887	8,192
Classes	730	2,527	-	21,426
Clubs	7,039	8,878	6,537	13,555
Departments	3,422	3,840	10,342	25,017
Trust	56,988	40,278	3,548	8,488
General	6,669	3,354	10,455	11,655
Total revenue	<u>106,599</u>	<u>88,432</u>	<u>36,165</u>	<u>88,333</u>
Expenditures:				
Athletics	5,805	8,412	5,393	-
Music	25,104	26,140	3,875	13,234
Classes	994	1,201	-	21,281
Clubs	7,168	9,581	5,594	11,338
Departments	2,157	3,757	7,269	18,939
Trust	59,592	34,854	4,075	10,660
General	11,958	2,112	14,162	9,269
Total expenditures	<u>112,778</u>	<u>86,057</u>	<u>40,368</u>	<u>84,721</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(6,179)	2,375	(4,203)	3,612
Other financing sources (uses):				
Intra-fund transfers in	2,289	2,016	723	2,602
Intra-fund transfers out	<u>(2,289)</u>	<u>(2,016)</u>	<u>(723)</u>	<u>(2,602)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	(6,179)	2,375	(4,203)	3,612
Internal accounts payable - beginning of year	<u>49,947</u>	<u>31,860</u>	<u>40,557</u>	<u>47,524</u>
Internal accounts payable - end of year	<u>\$ 43,768</u>	<u>\$ 34,235</u>	<u>\$ 36,354</u>	<u>\$ 51,136</u>

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	Discovery Middle	Freedom Middle	Glenridge Middle	Gotha Middle
Revenue:				
Athletics	\$ 5,343	\$ 5,592	\$ 5,458	\$ 3,212
Music	8,052	20,779	20,913	42,087
Classes	1,242	3,300	22,116	28,406
Clubs	26,858	3,040	12,891	3,763
Departments	1,138	20,533	4,669	5,441
Trust	42,332	54,087	44,495	38,643
General	4,339	7,783	14,023	15,427
Total revenue	<u>89,304</u>	<u>115,114</u>	<u>124,565</u>	<u>136,979</u>
Expenditures:				
Athletics	2,775	4,311	8,146	2,203
Music	6,764	22,375	22,018	40,994
Classes	782	2,611	16,511	21,035
Clubs	27,912	4,271	16,357	4,160
Departments	3,914	14,789	4,215	18,649
Trust	41,848	51,752	40,962	31,895
General	2,477	5,466	11,382	9,496
Total expenditures	<u>86,472</u>	<u>105,575</u>	<u>119,591</u>	<u>128,432</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	2,832	9,539	4,974	8,547
Other financing sources (uses):				
Intra-fund transfers in	963	1,150	841	34
Intra-fund transfers out	(963)	(1,150)	(841)	(34)
	-	-	-	-
Excess of revenue over/ (under) expenditures	2,832	9,539	4,974	8,547
Internal accounts payable - beginning of year	<u>23,137</u>	<u>38,243</u>	<u>46,052</u>	<u>67,448</u>
Internal accounts payable - end of year	<u>\$ 25,969</u>	<u>\$ 47,782</u>	<u>\$ 51,026</u>	<u>\$ 75,995</u>

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	Howard Middle	Hunter's Creek Middle	Innovation Middle	Jackson Middle
Revenue:				
Athletics	\$ 4,014	\$ 7,736	\$ 6,329	\$ 9,685
Music	70,435	46,040	23,861	7,254
Classes	60,057	48,987	29,881	5,480
Clubs	21,770	1,725	10,380	7,346
Departments	39,935	17,550	20,334	17,475
Trust	30,340	23,624	58,228	4,766
General	12,401	10,610	24,780	7,145
Total revenue	<u>238,952</u>	<u>156,272</u>	<u>173,793</u>	<u>59,151</u>
Expenditures:				
Athletics	4,242	7,260	5,435	5,719
Music	68,903	32,879	25,855	6,516
Classes	59,375	44,342	29,872	5,240
Clubs	23,699	1,602	8,995	5,273
Departments	38,599	13,850	19,212	19,439
Trust	30,396	28,568	56,005	5,466
General	12,871	10,589	15,745	9,172
Total expenditures	<u>238,085</u>	<u>139,090</u>	<u>161,119</u>	<u>56,825</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	867	17,182	12,674	2,326
Other financing sources (uses):				
Intra-fund transfers in	15,525	5,440	-	1,076
Intra-fund transfers out	<u>(15,525)</u>	<u>(5,440)</u>	<u>-</u>	<u>(1,076)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	867	17,182	12,674	2,326
Internal accounts payable - beginning of year	<u>168,437</u>	<u>74,442</u>	<u>23,304</u>	<u>18,844</u>
Internal accounts payable - end of year	<u>\$ 169,304</u>	<u>\$ 91,624</u>	<u>\$ 35,978</u>	<u>\$ 21,170</u>

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	Lake Nona Middle	Lakeview Middle	Legacy Middle	Liberty Middle
Revenue:				
Athletics	\$ 9,897	\$ 8,979	\$ 5,605	\$ 911
Music	21,635	27,179	20,445	31,597
Classes	69,107	22,168	8,170	16,713
Clubs	8,664	9,110	12,310	7,020
Departments	36,914	13,820	5,290	250
Trust	52,857	39,379	40,824	6,100
General	13,532	15,606	19,142	22,220
Total revenue	<u>212,606</u>	<u>136,241</u>	<u>111,786</u>	<u>84,811</u>
Expenditures:				
Athletics	10,662	9,347	6,983	6,687
Music	31,421	29,227	19,574	30,541
Classes	71,120	23,004	6,714	25,863
Clubs	8,989	8,585	14,019	6,186
Departments	30,067	13,445	6,610	213
Trust	46,027	40,849	40,545	5,633
General	14,783	16,824	16,206	6,686
Total expenditures	<u>213,069</u>	<u>141,281</u>	<u>110,651</u>	<u>81,809</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(463)	(5,040)	1,135	3,002
Other financing sources (uses):				
Intra-fund transfers in	685	3,987	986	14,627
Intra-fund transfers out	(685)	(3,987)	(986)	(14,627)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(463)	(5,040)	1,135	3,002
Internal accounts payable - beginning of year	<u>60,569</u>	<u>59,743</u>	<u>34,821</u>	<u>19,045</u>
Internal accounts payable - end of year	<u>\$ 60,106</u>	<u>\$ 54,703</u>	<u>\$ 35,956</u>	<u>\$ 22,047</u>

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	Lockhart Middle	Maitland Middle	Meadow Woods Middle	Meadowbrook Middle
Revenue:				
Athletics	\$ 3,230	\$ 17,259	\$ 5,195	\$ 15,026
Music	14,610	67,966	22,274	5,696
Classes	20,601	5,607	13,674	13,775
Clubs	17,745	1,415	395	349
Departments	-	21,215	21,446	5,721
Trust	15,418	71,240	53,132	12,966
General	6,905	17,489	7,329	2,480
Total revenue	<u>78,509</u>	<u>202,191</u>	<u>123,445</u>	<u>56,013</u>
Expenditures:				
Athletics	2,828	22,147	5,830	5,310
Music	16,692	72,298	24,432	4,689
Classes	23,316	2,938	13,786	13,603
Clubs	18,782	1,328	1,110	395
Departments	48	21,435	17,907	4,910
Trust	15,970	71,210	54,777	11,822
General	4,235	17,911	7,546	4,709
Total expenditures	<u>81,871</u>	<u>209,267</u>	<u>125,388</u>	<u>45,438</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(3,362)	(7,076)	(1,943)	10,575
Other financing sources (uses):				
Intra-fund transfers in	827	4,089	2,356	1,465
Intra-fund transfers out	(827)	(4,089)	(2,356)	(1,465)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(3,362)	(7,076)	(1,943)	10,575
Internal accounts payable - beginning of year	<u>20,349</u>	<u>75,901</u>	<u>23,602</u>	<u>13,236</u>
Internal accounts payable - end of year	<u>\$ 16,987</u>	<u>\$ 68,825</u>	<u>\$ 21,659</u>	<u>\$ 23,811</u>

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	Memorial Middle	Ocoee Middle	Odyssey Middle	Piedmont Lakes Middle
Revenue:				
Athletics	\$ 1,554	\$ 1,287	\$ 12,093	\$ 1,988
Music	12,398	25,524	18,888	14,887
Classes	3,587	12,491	1,376	49,976
Clubs	37	19,250	11,351	11,801
Departments	1,314	6,233	10,223	1,508
Trust	9,197	48,795	14,432	6,255
General	887	18,060	4,190	6,519
Total revenue	<u>28,974</u>	<u>131,640</u>	<u>72,553</u>	<u>92,934</u>
Expenditures:				
Athletics	21,069	4,669	14,592	1,501
Music	24,163	26,337	19,429	13,834
Classes	1,208	11,053	2,630	44,717
Clubs	-	18,381	10,273	12,032
Departments	43,273	11,364	10,126	2,021
Trust	6,302	47,935	14,686	6,422
General	1,079	18,045	6,447	6,274
Total expenditures	<u>97,094</u>	<u>137,784</u>	<u>78,183</u>	<u>86,801</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(68,120)	(6,144)	(5,630)	6,133
Other financing sources (uses):				
Intra-fund transfers in	2,130	-	842	2,147
Intra-fund transfers out	(2,130)	-	(842)	(2,147)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(68,120)	(6,144)	(5,630)	6,133
Internal accounts payable - beginning of year	<u>107,881</u>	<u>42,573</u>	<u>44,876</u>	<u>30,325</u>
Internal accounts payable - end of year	<u>\$ 39,761</u>	<u>\$ 36,429</u>	<u>\$ 39,246</u>	<u>\$ 36,458</u>

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	Robinswood Middle	South Creek Middle	Southwest Middle	Sunridge Middle
Revenue:				
Athletics	\$ 7,189	\$ 6,693	\$ 18,888	\$ 22,078
Music	-	42,800	50,521	87,175
Classes	7,725	50	2,345	10,903
Clubs	2,640	5,186	52,112	11,797
Departments	1,000	197	20,192	2,960
Trust	61,823	54,479	69,768	104,854
General	4,232	12,506	15,216	25,980
Total revenue	<u>84,609</u>	<u>121,911</u>	<u>229,042</u>	<u>265,747</u>
Expenditures:				
Athletics	10,526	7,617	3,686	31,102
Music	-	40,096	39,434	84,230
Classes	7,974	55	2,011	4,409
Clubs	1,635	6,466	48,782	15,164
Departments	1,939	1,837	19,053	3,286
Trust	62,914	53,939	68,654	101,717
General	4,327	11,585	9,174	32,151
Total expenditures	<u>89,315</u>	<u>121,595</u>	<u>190,794</u>	<u>272,059</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(4,706)	316	38,248	(6,312)
Other financing sources (uses):				
Intra-fund transfers in	822	3,417	2,834	4,465
Intra-fund transfers out	(822)	(3,417)	(2,834)	(4,465)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(4,706)	316	38,248	(6,312)
Internal accounts payable - beginning of year	<u>20,550</u>	<u>30,189</u>	<u>85,543</u>	<u>111,328</u>
Internal accounts payable - end of year	<u>\$ 15,844</u>	<u>\$ 30,505</u>	<u>\$ 123,791</u>	<u>\$ 105,016</u>

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	Timber Springs Middle	Union Park Middle	Walker Middle	Westridge Middle
Revenue:				
Athletics	\$ 14,180	\$ 4,433	\$ 4,033	\$ 2,261
Music	28,210	2,976	5,825	21,936
Classes	33,591	30	14,989	1,413
Clubs	12,444	1,770	4,408	671
Departments	3,221	2,406	1,276	-
Trust	31,945	26,159	32,136	23,620
General	8,376	2,082	6,030	1,219
Total revenue	<u>131,967</u>	<u>39,856</u>	<u>68,697</u>	<u>51,120</u>
Expenditures:				
Athletics	12,346	3,873	5,357	824
Music	24,361	2,675	6,965	22,996
Classes	33,013	575	13,784	94
Clubs	14,740	831	3,558	454
Departments	2,836	1,669	2,555	-
Trust	28,440	26,816	30,510	26,346
General	5,780	3,105	13,102	6,503
Total expenditures	<u>121,516</u>	<u>39,544</u>	<u>75,831</u>	<u>57,217</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	10,451	312	(7,134)	(6,097)
Other financing sources (uses):				
Intra-fund transfers in	1,731	197	2,459	1,785
Intra-fund transfers out	<u>(1,731)</u>	<u>(197)</u>	<u>(2,459)</u>	<u>(1,785)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	10,451	312	(7,134)	(6,097)
Internal accounts payable - beginning of year	<u>21,384</u>	<u>12,647</u>	<u>28,439</u>	<u>25,230</u>
Internal accounts payable - end of year	<u>\$ 31,835</u>	<u>\$ 12,959</u>	<u>\$ 21,305</u>	<u>\$ 19,133</u>

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	<u>Wolf Lake Middle</u>	<u>Total Middle</u>
Revenue:		
Athletics	\$ 6,914	\$ 263,036
Music	105,630	1,112,330
Classes	6,199	589,800
Clubs	31,103	408,979
Departments	14,717	397,117
Trust	52,753	1,575,833
General	6,191	395,160
Total revenue	<u>223,507</u>	<u>4,742,255</u>
Expenditures:		
Athletics	4,752	291,279
Music	110,040	1,106,453
Classes	3,624	553,191
Clubs	30,116	404,458
Departments	10,162	433,134
Trust	53,627	1,551,268
General	9,260	379,536
Total expenditures	<u>221,581</u>	<u>4,719,319</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	1,926	22,936
Other financing sources (uses):		
Intra-fund transfers in	3,539	93,669
Intra-fund transfers out	<u>(3,539)</u>	<u>(93,669)</u>
	-	-
Excess of revenue over/ (under) expenditures	1,926	22,936
Internal accounts payable - beginning of year	<u>63,562</u>	<u>1,819,761</u>
Internal accounts payable - end of year	<u>\$ 65,488</u>	<u>\$ 1,842,697</u>

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	Apopka High	Boone High	Colonial High	Cypress Creek High
Revenue:				
Athletics	\$ 360,625	\$ 450,169	\$ 124,372	\$ 164,905
Music	370,544	126,849	116,470	112,721
Classes	84,855	366,902	80,325	102,739
Clubs	224,399	103,998	105,248	20,385
Departments	84,099	121,824	17,927	115,616
Trust	29,049	56,668	65,512	64,766
General	85,946	159,482	54,051	43,193
Total revenue	<u>1,239,517</u>	<u>1,385,892</u>	<u>563,905</u>	<u>624,325</u>
Expenditures:				
Athletics	376,631	406,907	122,006	145,784
Music	374,520	125,222	136,575	113,514
Classes	87,641	346,199	74,437	94,013
Clubs	223,897	81,037	102,597	21,256
Departments	69,201	110,528	13,642	129,156
Trust	34,067	48,200	61,334	71,279
General	62,251	181,139	32,065	62,631
Total expenditures	<u>1,228,208</u>	<u>1,299,232</u>	<u>542,656</u>	<u>637,633</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	11,309	86,660	21,249	(13,308)
Other financing sources (uses):				
Intra-fund transfers in	11,429	11,275	10,020	6,524
Intra-fund transfers out	<u>(11,429)</u>	<u>(11,275)</u>	<u>(10,020)</u>	<u>(6,524)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	11,309	86,660	21,249	(13,308)
Internal accounts payable - beginning of year	<u>355,153</u>	<u>328,756</u>	<u>238,174</u>	<u>244,782</u>
Internal accounts payable - end of year	<u>\$ 366,462</u>	<u>\$ 415,416</u>	<u>\$ 259,423</u>	<u>\$ 231,474</u>

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	Dr. Phillips High	East River High	Edgewater High	Evans High
Revenue:				
Athletics	\$ 482,596	\$ 136,044	\$ 230,975	\$ 132,823
Music	194,012	58,638	101,525	75,539
Classes	275,339	56,992	57,947	83,910
Clubs	96,382	100,195	71,060	37,616
Departments	143,885	35,669	11,991	15,453
Trust	93,024	60,501	132,206	118,058
General	83,474	63,799	41,257	8,574
Total revenue	<u>1,368,712</u>	<u>511,838</u>	<u>646,961</u>	<u>471,973</u>
Expenditures:				
Athletics	454,037	106,726	227,062	119,854
Music	186,556	58,344	88,955	68,026
Classes	275,522	75,222	65,915	86,867
Clubs	82,941	174,508	61,298	36,295
Departments	181,075	31,961	8,310	14,780
Trust	87,408	89,173	144,027	117,856
General	77,450	78,785	49,503	21,367
Total expenditures	<u>1,344,989</u>	<u>614,719</u>	<u>645,070</u>	<u>465,045</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	23,723	(102,881)	1,891	6,928
Other financing sources (uses):				
Intra-fund transfers in	35,651	5,474	12,424	15,396
Intra-fund transfers out	<u>(35,651)</u>	<u>(5,474)</u>	<u>(12,424)</u>	<u>(15,396)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	23,723	(102,881)	1,891	6,928
Internal accounts payable - beginning of year	<u>776,401</u>	<u>312,817</u>	<u>281,891</u>	<u>142,759</u>
Internal accounts payable - end of year	<u>\$ 800,124</u>	<u>\$ 209,936</u>	<u>\$ 283,782</u>	<u>\$ 149,687</u>

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	Freedom High	Jones High	Lake Nona High	Oak Ridge High
Revenue:				
Athletics	\$ 235,219	\$ 145,006	\$ 392,696	\$ 76,332
Music	371,458	54,599	469,238	12,154
Classes	178,533	28,855	278,792	49,212
Clubs	167,105	37,448	128,601	33,740
Departments	73,359	8,048	5,957	15,231
Trust	75,682	12,384	27,194	24,840
General	416,771	7,742	70,179	15,289
Total revenue	<u>1,518,127</u>	<u>294,082</u>	<u>1,372,657</u>	<u>226,798</u>
Expenditures:				
Athletics	199,546	137,398	393,131	86,816
Music	377,839	47,558	308,541	14,031
Classes	160,459	31,009	231,322	46,625
Clubs	158,383	33,773	121,073	32,113
Departments	66,962	4,479	5,245	13,299
Trust	85,014	17,020	68,565	24,651
General	398,287	4,158	57,921	25,851
Total expenditures	<u>1,446,490</u>	<u>275,395</u>	<u>1,185,798</u>	<u>243,386</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	71,637	18,687	186,859	(16,588)
Other financing sources (uses):				
Intra-fund transfers in	14,954	17,797	10,616	6,690
Intra-fund transfers out	<u>(14,954)</u>	<u>(17,797)</u>	<u>(10,616)</u>	<u>(6,690)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	71,637	18,687	186,859	(16,588)
Internal accounts payable - beginning of year	<u>462,847</u>	<u>181,692</u>	<u>371,694</u>	<u>113,678</u>
Internal accounts payable - end of year	<u>\$ 534,484</u>	<u>\$ 200,379</u>	<u>\$ 558,553</u>	<u>\$ 97,090</u>

See independent auditors' report.

Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Supplemental Schedule of Revenue, Expenditures and Changes in
Internal Accounts Payable by School

For the year ended June 30, 2019

	Ocoee High	Olympia High	Timber Creek High	University High
Revenue:				
Athletics	\$ 261,516	\$ 369,169	\$ 465,252	\$ 213,325
Music	212,445	97,321	414,377	264,719
Classes	35,492	216,544	314,219	68,960
Clubs	130,129	112,186	262,056	274,016
Departments	18,892	13,642	67,658	55,890
Trust	71,633	58,662	81,873	21,746
General	40,840	46,132	80,432	61,003
Total revenue	<u>770,947</u>	<u>913,656</u>	<u>1,685,867</u>	<u>959,659</u>
Expenditures:				
Athletics	248,408	350,570	398,840	217,197
Music	230,574	95,183	436,705	275,691
Classes	34,432	159,183	289,373	64,071
Clubs	147,456	161,643	258,617	275,879
Departments	19,060	8,532	75,938	57,863
Trust	81,638	55,728	29,943	28,750
General	50,877	34,937	95,225	72,641
Total expenditures	<u>812,445</u>	<u>865,776</u>	<u>1,584,641</u>	<u>992,092</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(41,498)	47,880	101,226	(32,433)
Other financing sources (uses):				
Intra-fund transfers in	7,668	52,479	16,723	5,653
Intra-fund transfers out	(7,668)	(52,479)	(16,723)	(5,653)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(41,498)	47,880	101,226	(32,433)
Internal accounts payable - beginning of year	<u>266,426</u>	<u>347,881</u>	<u>430,922</u>	<u>324,396</u>
Internal accounts payable - end of year	<u>\$ 224,928</u>	<u>\$ 395,761</u>	<u>\$ 532,148</u>	<u>\$ 291,963</u>

See independent auditors' report.

Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Supplemental Schedule of Revenue, Expenditures and Changes in
Internal Accounts Payable by School

For the year ended June 30, 2019

	Wekiva High	West Orange High	Windermere High	Winter Park High
Revenue:				
Athletics	\$ 214,569	\$ 440,671	\$ 405,491	\$ 620,339
Music	68,902	662,285	287,590	266,098
Classes	38,819	294,758	54,597	96,070
Clubs	56,943	247,064	453,136	183,758
Departments	27,641	23,857	50,159	92,654
Trust	96,154	37,693	60,189	342,421
General	32,112	85,060	78,944	129,170
Total revenue	<u>535,140</u>	<u>1,791,388</u>	<u>1,390,106</u>	<u>1,730,510</u>
Expenditures:				
Athletics	221,297	390,720	344,670	592,996
Music	71,450	550,954	263,089	249,366
Classes	37,678	273,592	47,571	101,247
Clubs	59,648	272,085	468,304	175,770
Departments	24,919	17,976	39,039	114,637
Trust	93,608	34,701	46,333	352,170
General	26,412	88,106	61,409	195,463
Total expenditures	<u>535,012</u>	<u>1,628,134</u>	<u>1,270,415</u>	<u>1,781,649</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	128	163,254	119,691	(51,139)
Other financing sources (uses):				
Intra-fund transfers in	8,876	39,261	7,044	23,063
Intra-fund transfers out	<u>(8,876)</u>	<u>(39,261)</u>	<u>(7,044)</u>	<u>(23,063)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	128	163,254	119,691	(51,139)
Internal accounts payable - beginning of year	<u>201,815</u>	<u>524,260</u>	<u>227,778</u>	<u>952,248</u>
Internal accounts payable - end of year	<u>\$ 201,943</u>	<u>\$ 687,514</u>	<u>\$ 347,469</u>	<u>\$ 901,109</u>

See independent auditors' report.

Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Supplemental Schedule of Revenue, Expenditures and Changes in
Internal Accounts Payable by School

For the year ended June 30, 2019

	Total High
Revenue:	
Athletics	\$ 5,922,094
Music	4,337,484
Classes	2,763,860
Clubs	2,845,465
Departments	999,452
Trust	1,530,255
General	1,603,450
Total revenue	20,002,060
Expenditures:	
Athletics	5,540,596
Music	4,072,693
Classes	2,582,378
Clubs	2,948,573
Departments	1,006,602
Trust	1,571,465
General	1,676,478
Total expenditures	19,398,785
Excess of revenue over/ (under) expenditures before other financing sources (uses)	603,275
Other financing sources (uses):	
Intra-fund transfers in	319,017
Intra-fund transfers out	(319,017)
	-
Excess of revenue over/ (under) expenditures	603,275
Internal accounts payable - beginning of year	7,086,370
Internal accounts payable - end of year	\$ 7,689,645

See independent auditors' report.

Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Supplemental Schedule of Revenue, Expenditures and Changes in
Internal Accounts Payable by School

For the year ended June 30, 2019

	Acceleration Academy East	Acceleration Academy West	Alternative Education	Cherokee School
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	15,446	720	-	500
Clubs	4,622	-	-	-
Departments	-	-	-	-
Trust	3,314	6,887	16,384	4,356
General	7,577	11,721	-	478
Total revenue	<u>30,959</u>	<u>19,328</u>	<u>16,384</u>	<u>5,334</u>
Expenditures:				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	12,662	720	-	500
Clubs	5,077	-	-	-
Departments	80	-	-	-
Trust	3,527	6,844	12,863	3,337
General	10,861	9,798	3,392	478
Total expenditures	<u>32,207</u>	<u>17,362</u>	<u>16,255</u>	<u>4,315</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(1,248)	1,966	129	1,019
Other financing sources (uses):				
Intra-fund transfers in	577	16	-	-
Intra-fund transfers out	(577)	(16)	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue over/ (under) expenditures	(1,248)	1,966	129	1,019
Internal accounts payable - beginning of year	<u>9,496</u>	<u>3,391</u>	<u>24,930</u>	<u>1,132</u>
Internal accounts payable - end of year	<u>\$ 8,248</u>	<u>\$ 5,357</u>	<u>\$ 25,059</u>	<u>\$ 2,151</u>

See independent auditors' report.

Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Supplemental Schedule of Revenue, Expenditures and Changes in
Internal Accounts Payable by School

For the year ended June 30, 2019

	CTE FFA	Gateway School	GED Testing	Hospital Homebound
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	-	300	-	-
Clubs	820	120	-	-
Departments	-	-	76,451	-
Trust	-	296	-	528
General	-	65	-	-
Total revenue	<u>820</u>	<u>781</u>	<u>76,451</u>	<u>528</u>
Expenditures:				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	-	338	-	23
Clubs	424	120	-	-
Departments	-	-	77,881	-
Trust	-	296	-	-
General	-	82	-	85
Total expenditures	<u>424</u>	<u>836</u>	<u>77,881</u>	<u>108</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	396	(55)	(1,430)	420
Other financing sources (uses):				
Intra-fund transfers in	-	-	-	-
Intra-fund transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue over/ (under) expenditures	396	(55)	(1,430)	420
Internal accounts payable - beginning of year	<u>4,217</u>	<u>347</u>	<u>1,430</u>	<u>687</u>
Internal accounts payable - end of year	<u>\$ 4,613</u>	<u>\$ 292</u>	<u>\$ -</u>	<u>\$ 1,107</u>

See independent auditors' report.

Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Supplemental Schedule of Revenue, Expenditures and Changes in
Internal Accounts Payable by School

For the year ended June 30, 2019

	Magnolia School	Orange County Virtual	Orlando Gifted Academy	Total Other Units
Revenue:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	5,830	2,600	606	26,002
Clubs	34	375	2,695	8,666
Departments	-	-	-	76,451
Trust	2,930	1,279	17,283	53,257
General	1,073	700	5,991	27,605
Total revenue	<u>9,867</u>	<u>4,954</u>	<u>26,575</u>	<u>191,981</u>
Expenditures:				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	604	2,312	-	17,159
Clubs	41	260	925	6,847
Departments	-	-	-	77,961
Trust	4,058	1,293	12,016	44,234
General	1,653	1,475	3,974	31,798
Total expenditures	<u>6,356</u>	<u>5,340</u>	<u>16,915</u>	<u>177,999</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	3,511	(386)	9,660	13,982
Other financing sources (uses):				
Intra-fund transfers in	-	767	-	1,360
Intra-fund transfers out	-	(767)	-	(1,360)
	-	-	-	-
Excess of revenue over/ (under) expenditures	3,511	(386)	9,660	13,982
Internal accounts payable - beginning of year	<u>30,548</u>	<u>1,289</u>	<u>-</u>	<u>77,467</u>
Internal accounts payable - end of year	<u>\$ 34,059</u>	<u>\$ 903</u>	<u>\$ 9,660</u>	<u>\$ 91,449</u>

See independent auditors' report.

Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Supplemental Schedule of Revenue, Expenditures and Changes in
Internal Accounts Payable by School

For the year ended June 30, 2019

	Mid Florida Campus – Orange Technical College	Orlando Campus – Orange Technical College	Westside Campus – Orange Technical College
Revenue:			
Athletics	\$ -	\$ -	\$ -
Music	-	-	-
Classes	2,031,623	918,142	637,840
Clubs	64,116	19,507	26,265
Departments	-	-	-
Trust	1,421,453	542,637	971,089
General	391,397	119,047	216,807
Total revenue	<u>3,908,589</u>	<u>1,599,333</u>	<u>1,852,001</u>
Expenditures:			
Athletics	-	-	-
Music	-	-	-
Classes	2,140,187	837,895	1,178,293
Clubs	83,555	19,896	28,761
Departments	133	-	-
Trust	1,433,407	544,014	424,702
General	443,169	145,576	198,594
Total expenditures	<u>4,100,451</u>	<u>1,547,381</u>	<u>1,830,350</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(191,862)	51,952	21,651
Other financing sources (uses):			
Intra-fund transfers in	46,630	20,642	582,051
Intra-fund transfers out	<u>(46,630)</u>	<u>(20,642)</u>	<u>(582,051)</u>
	-	-	-
Excess of revenue over/ (under) expenditures	(191,862)	51,952	21,651
Internal accounts payable - beginning of year	<u>1,400,205</u>	<u>339,219</u>	<u>622,535</u>
Internal accounts payable - end of year	<u>\$ 1,208,343</u>	<u>\$ 391,171</u>	<u>\$ 644,186</u>

See independent auditors' report.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Supplemental Schedule of Revenue, Expenditures and Changes in
Internal Accounts Payable by School**

For the year ended June 30, 2019

	Winter Park Campus – Orange Technical College	Total Technical College	Total All Schools
Revenue:			
Athletics	\$ -	\$ -	\$ 6,221,445
Music	-	-	5,577,046
Classes	811,403	4,399,008	8,463,927
Clubs	22,791	132,679	3,633,805
Departments	-	-	1,558,990
Trust	410,603	3,345,782	17,362,268
General	95,444	822,695	4,391,666
Total revenue	<u>1,340,241</u>	<u>8,700,164</u>	<u>47,209,147</u>
Expenditures:			
Athletics	-	-	5,865,616
Music	-	-	5,311,052
Classes	744,783	4,901,158	8,715,842
Clubs	23,293	155,505	3,739,956
Departments	-	133	1,619,224
Trust	406,657	2,808,780	16,779,459
General	124,961	912,300	4,542,454
Total expenditures	<u>1,299,694</u>	<u>8,777,876</u>	<u>46,573,603</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	40,547	(77,712)	635,544
Other financing sources (uses):			
Intra-fund transfers in	2,940	652,263	1,177,769
Intra-fund transfers out	<u>(2,940)</u>	<u>(652,263)</u>	<u>(1,177,769)</u>
	-	-	-
Excess of revenue over/ (under) expenditures	40,547	(77,712)	635,544
Internal accounts payable - beginning of year	<u>397,337</u>	<u>2,759,296</u>	<u>14,277,745</u>
Internal accounts payable - end of year	<u>\$ 437,884</u>	<u>\$ 2,681,584</u>	<u>\$ 14,913,289</u>

See independent auditors' report.


**Orange County Public Schools
Internal Funds
Exhibit A – Listing of Schools**

Acceleration Academy East
Acceleration Academy West
Aloma Elementary
Alternative Education
Andover Elementary
Apopka Elementary
Apopka High
Apopka Middle
Arbor Ridge K-8
Audubon Park K-8
Avalon Elementary
Avalon Middle
Azalea Park Elementary
Baldwin Park Elementary
Bay Lake Elementary
Bay Meadows Elementary
Blankner K-8
Bonneville Elementary
Boone High
Bridgewater Middle
Brookshire Elementary
Camelot Elementary
Carver Middle
Castle Creek Elementary
Catalina Elementary
Chain of Lakes Middle
Cheney Elementary
Cherokee School
Chickasaw Elementary
Citrus Elementary
Clay Springs Elementary
College Park Middle
Colonial High
Columbia Elementary
Conway Elementary
Conway Middle
Corner Lake Middle
CTE FFA
Cypress Creek High
Cypress Springs Elementary
Deerwood Elementary
Dillard Street Elementary
Discovery Middle
Dommerich Elementary
Dover Shores Elementary

Dr. Phillips Elementary
Dr. Phillips High
Dream Lake Elementary
Durrance Elementary
Eagle Creek Elementary
Eagles Nest Elementary
East Lake Elementary
East River High
Eccleston Elementary
Edgewater High
Endeavor Elementary
Engelwood Elementary
Evans High
Forsyth Woods Elementary
Frangus Elementary
Freedom High
Freedom Middle
Gateway School
GED Testing
Glenridge Middle
Gotha Middle
Hiawassee Elementary
Hidden Oaks Elementary
Hillcrest Elementary
Hospital Homebound
Howard Middle
Hungerford Elementary
Hunter's Creek Elementary
Hunter's Creek Middle
Independence Elementary
Innovation Middle
Ivey Lane Elementary
Jackson Middle
John Young Elementary
Jones High
Keene's Crossing Elementary
Killarney Elementary
Lake Como K-8
Lake Gem Elementary
Lake George Elementary
Lake Nona High
Lake Nona Middle
Lake Silver Elementary
Lake Sybelia Elementary
Lake Weston Elementary

**Orange County Public Schools
Internal Funds
Exhibit A – Listing of Schools (Continued)**

Lake Whitney Elementary	Piedmont Lakes Middle
Lakemont Elementary	Pinar Elementary
Lakeview Middle	Pine Hills Elementary
Lakeville Elementary	Pineloch Elementary
Lancaster Elementary	Pinewood Elementary
Laureate Park Elementary	Prairie Lake Elementary
Lawton Chiles Elementary	Princeton Elementary
Legacy Middle	Ridgewood Park Elementary
Liberty Middle	Riverdale Elementary
Little River Elementary	Riverside Elementary
Lockhart Elementary	Robinswood Middle
Lockhart Middle	Rock Lake Elementary
Lovell Elementary	Rock Springs Elementary
Magnolia School	Rolling Hills Elementary
Maitland Middle	Rosemont Elementary
Maxey Elementary	Sadler Elementary
McCoy Elementary	Sally Ride Elementary
Meadow Woods Elementary	Sand Lake Elementary
Meadow Woods Middle	Shenandoah Elementary
Meadowbrook Middle	Shingle Creek Elementary
Memorial Middle	South Creek Middle
MetroWest Elementary	Southwest Middle
Mid Florida Campus – Orange Technical College	Southwood Elementary
Millennia Elementary	Spring Lake Elementary
Millennia Gardens Elementary	Stone Lakes Elementary
Mollie Ray Elementary	Sun Blaze Elementary
Moss Park Elementary	Sunridge Elementary
Northlake Park Community School	Sunridge Middle
Oak Hill Elementary	Sunrise Elementary
Oak Ridge High	Sunset Park Elementary
Oakshire Elementary	Tangelo Park Elementary
Ocoee Elementary	Thornebrooke Elementary
Ocoee High	Three Points Elementary
Ocoee Middle	Tildenville Elementary
OCPS Academic Center for Excellence	Timber Creek High
Odyssey Middle	Timber Lakes Elementary
Olympia High	Timber Springs Middle
Orange Center Elementary	Union Park Elementary
Orange County Virtual	Union Park Middle
Orlando Campus – Orange Technical College	University High
Orlando Gifted Academy	Ventura Elementary
Orlo Vista Elementary	Vista Lakes Elementary
Palm Lake Elementary	Walker Middle
Palmetto Elementary	Washington Shores Elementary
Pershing-Pine Castle Elementary	Waterbridge Elementary



**Orange County Public Schools
Internal Funds
Exhibit A – Listing of Schools (Continued)**

Waterford Elementary
Wedgefield K-8
Wekiva High
West Creek Elementary
West Oaks Elementary
West Orange High
Westbrooke Elementary
Westpointe Elementary
Westridge Middle
Westside Campus – Orange Technical College
Wetherbee Elementary
Wheatley Elementary
Whispering Oak Elementary

Windermere Elementary
Windermere High
Windy Ridge K-8
Winegard Elementary
Winter Park Campus – Orange Technical College
Winter Park High
Wolf Lake Elementary
Wolf Lake Middle
Wyndham Lakes Elementary
Zellwood Elementary

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

The School Board of Orange County, Florida
Orlando, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the Internal Funds of the School District of Orange County, Florida ("Orange County Public Schools") for those two hundred three schools listed in Exhibit A to the financial statement, as of June 30, 2019, and the related notes to the financial statement, and have issued our report thereon dated November 22, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the Internal Funds financial statement, we considered Orange County Public Schools' internal control over financial reporting ("internal control") for the Internal Funds to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Internal Funds financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Orange County Public Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Orange County Public Schools' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Orange County Public Schools' Internal Funds financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to the School Board and management of Orange County Public Schools, on the subsequent pages and in a separate letter dated November 22, 2019. The Schools provided responses to these matters in the subsequent pages and in the separate letter dated November 22, 2019. The Schools' responses were not subjected to the auditing procedures applied in the audit of the compliance and accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carr, Riggs & Ingram, L.L.C.

Orlando, Florida
November 22, 2019



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Acceleration Academy East

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Acceleration Academy West

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Aloma Elementary

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- A sales report was not completed for the Media Birthday Book Club. A sales report is required for each sales activity conducted and must be signed by the principal.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Alternative Education

Comments repeated from prior report

Cash receipts:

- 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.

Official receipt number	Date of collection	Date deposited with bookkeeper
144	May 3, 2019	May 22, 2019

Fundraisers and admission events:

- A sales report was not completed for the Prom fundraiser or the BETA Ice Cream fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.

Current year comments

None noted.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Andover Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Apopka Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2019, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Fundraisers and admission events:

- There was no ticket inventory report for the fifth grade dance tickets. All tickets must be accounted for on a ticket inventory report.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Apopka High

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The Prom contract included provisions for complementary hotel rooms, which were provided to District employees. School Board policy restricts District employees from receiving compensation or other financial benefits from the Internal Funds.

Cash receipts:

- 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.

Official receipt number	Official receipt date	Official receipt amount
13236	May 21, 2019	\$930.00

Fundraisers and admission events:

- A sales report that corresponds with official receipt number 12304 did not indicate the official receipt numbers for the pretzel rod sales. A sales report is required for each sales activity conducted and must be signed by the principal.
- Ticket sales reports that correspond with official receipt number 12070 and official receipt number 13077 did not indicate the official receipt numbers. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Apopka Middle

Comments repeated from prior report

Fundraisers and admission events:

- A request for fund raising activity form was not completed for multiple fund raising activities. 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.
- The ticket sales report that corresponds with official receipt number 3419 did not indicate the official receipt number. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2019, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.
- A year-end inventory was not completed for the physical education uniforms. An inventory should be conducted for all resale merchandise on-hand at the end of the year. In addition, sales reports were not completed for physical education uniform sales. A sales report is required for each sales activity conducted and must be signed by the principal.

Cash receipts:

- Assignment and accountability records were not completed properly. Receipts that were signed out were not listed as returned. In addition, the records were not signed by the preparer. All subsidiary receipts need to be accounted for on an assignment and accountability record, signed by the preparer responsible for maintaining the records and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.
- The following official receipt did not have any supporting documentation for a donation received. Supporting documentation, such as a remittance advice or a donation letter, should accompany all donations.

Official receipt number	Official receipt date	Official receipt amount
3485	December 6, 2018	\$500.00

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Apopka Middle (Continued)

Current year comments (Continued)

Cash receipts (Continued):

- 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.

Official receipt number	Date of collection	Date deposited with bookkeeper
3548	February 4, 2019	February 6, 2019
3756	May 24-29, 2019	May 31, 2019

Fundraisers and admission events:

- Ticket sales reports and ticket inventory reports were not completed for the volleyball game and basketball playoff game. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. All tickets must be accounted for on a ticket inventory report.

Cash disbursements:

- 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.

Check number	Check amount	Date of approval	Date of purchase
6464	\$100.00	September 26, 2018	September 19, 2018
6557	\$303.25	March 26, 2019	March 6, 2019
6574	\$6,376.88	April 24, 2019	April 23, 2019

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Arbor Ridge K-8

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- 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.

Official receipt number	Monies Collected Sponsor Date	Official receipt amount	Deposit date
1918	January 18, 2019	\$90.00	January 24, 2019

- The following monies collected form was not signed or dated by the bookkeeper. 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 number	Official receipt date	Official receipt amount
2033	May 31, 2019	\$125.00

Cash disbursements:

- The requisition and purchase order forms for the following checks were not approved by the principal until 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.

Check number	Check amount	Date of approval	Date of purchase
7174	\$351.00	February 21, 2019	February 15, 2019
7217	\$452.00	May 14, 2019	May 13, 2019

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Audubon Park K-8

Comments repeated from prior report

This is the first year of operations.

Current year comments

General procedures:

- The bank reconciliation for June 2019 showed one check totaling \$73.00 which was outstanding for more than six months. Outstanding checks over six months should be followed up on to resolve or void.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Avalon Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Avalon Middle

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following monies collected form was not dated by the sponsor. 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 sponsor and bookkeeper to provide an accurate audit trail.

Official receipt number	Official receipt date	Official receipt amount
3905	December 3, 2018	\$65.18

Fundraisers and admission events:

- A ticket sales report was not completed properly for the soccer admission event or the volleyball game. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.

Cash disbursements:

- Check number 8153 was written for \$7,146.15, but the requisition and purchase order form was only approved for \$7,103.55. The Internal Accounts Handbook states that for any significant differences between the invoice amount and the approved requisition amount that an additional approval should be obtained by the principal.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Azalea Park Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Baldwin Park Elementary

Comments repeated from prior report

Extended day:

- 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.

Current year comments

Extended day:

- Extended day tuition and the corresponding tuition balance reports for August 2018, October 2018, February 2019, and May 2019 were not forwarded to the District office until September 11, 2018, November 12, 2018, March 12, 2019, and June 11, 2019, respectively. All tuition must be sent to the District office by the 10th of the following month.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Bay Lake Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- Check numbers 228 for \$279.00 and 251 for \$1,456.00 were improper expenditures made from the General account for awards for select students. All expenditures from the General account should be for the benefit of the entire student body.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Bay Meadows Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2019, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Blankner K-8

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2019, relative to the school’s activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

General procedures:

- A journal entry made to the Public Relations account was not appropriate. School Board policy requires that transfers to the Public Relations account cannot cause the account balance to exceed \$550 for elementary schools.

Cash receipts:

- 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.

Official receipt number	Date of collection	Date deposited with bookkeeper
4800	September 24, 2018 – October 1, 2018	October 1, 2018

Fundraisers and admission events:

- The request for fund raising activity form for the Art frames fundraiser was not dated by the principal so we were unable to determine if it was approved on time. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be signed and dated by the principal prior to making any commitments.
- The ticket inventory was not completed properly for several athletic tickets. All tickets must be accounted for on a ticket inventory report.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Bonneville Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- 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.

Official receipt number	Official receipt date	Official receipt amount	Deposit date
4059	February 5, 2018	\$12.00	February 7, 2018

Fundraisers and admission events:

- A request for fund raising activity form was not completed for the 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 the Art fund raising event. A sales report is required for each sales activity conducted and must be signed by the principal.
- There was no ticket inventory report for the Lion King Musical. All tickets must be accounted for on a ticket inventory report.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Boone High

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the Computer Club snack sales fundraiser. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.

Cash disbursements:

- The following check only included the bookkeeper's signature. All checks written by the school must be signed by two individuals.

Check number	Check date	Check amount
21425	April 29, 2019	\$197.00



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Bridgewater Middle

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Brookshire Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- A PROP-2 form was not completed for the purchase of a projector for the media center. PROP-2 forms must be completed for all capital expenditures of \$1,000 or more.

Fundraisers and admission events:

- A sales report was not completed for the candy canes candy gram fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Camelot Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2019, 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:

- 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 approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
5959	\$596.75	October 22, 2018	October 21, 2018

Current year comments

Cash receipts:

- 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.

Official receipt number	Official receipt date	Official receipt amount
5860	December 18, 2018	\$478.63

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Carver Middle

Comments repeated from prior report

Cash receipts:

- 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.

Official receipt number	Date of collection	Date deposited with bookkeeper
1483	September 2018 – December 2018	December 19, 2018

Fundraisers and admission events:

- Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the Athletics hoodies sale fundraiser. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.
- There were no ticket inventory reports for several admission tickets. All tickets must be accounted for on a ticket inventory report.

Current year comments

Cash receipts:

- Assignment and accountability records were not completed properly. 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.
- 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.

Official receipt number	Official receipt date	Official receipt amount
1530	April 18, 2019	\$107.55

Fundraisers and admission events:

- Ticket sales reports were not completed properly for several admission events. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Carver Middle (Continued)

Current year comments (Continued)

Cash disbursements:

- 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.

Check number	Check amount	Date of approval	Date of purchase
6134	\$3,347.41	September 7, 2018	August 23, 2018
6176	\$325.00	November 30, 2018	November 27, 2018
6194	\$497.00	January 9, 2019	December 13, 2018
6205	\$434.07	February 20, 2019	February 18, 2019

- The following check was not supported by a vendor invoice or receipt. The only supporting documentation was a quote from the vendor. Vendor invoices and vendor receipts should be retained in the Internal Funds records for auditing purposes.

Check number	Check date	Check amount
6205	February 20, 2019	\$434.07



**Orange County Public Schools
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Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Castle Creek Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Catalina Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Chain of Lakes Middle

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2019, 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 of \$1,051.54 were transferred into the Principal's Discretionary account from the Seventh Grade Field Trip 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.

Fundraisers and admission events:

- Several ticket sales reports and fund raising sales reports did not indicate the official receipt numbers. A sales report is required for each sales activity conducted and must be filled out completely and signed by the principal. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.

Cash disbursements:

- 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.

Check number	Check amount	Date of approval	Date of purchase
6691	\$1,863.75	September 5, 2018	August 14, 2018
6871	\$14,326.01	June 24, 2019	May 14, 2019



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Cheney Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Cherokee School

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Chickasaw Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Citrus Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Journal entry number 112953 for \$79.98 was an improper transfer made from the General account to the FT-2nd Grade account. All expenditures from the General account should be for the benefit of the entire student body.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Clay Springs Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2019, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

None noted.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

College Park Middle

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Colonial High

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Funds of \$100.00 were transferred into the Principal’s Discretionary account from the Girls Basketball 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.

Fundraisers and admission events:

- A sales report was not completed for the Yearbook and Senior Class sale activities. A sales report is required for each sales activity conducted and must be signed by the principal.
- Prom tickets did not have the price of the event published on the ticket. Tickets must be pre-numbered and have the price of the event on the ticket.
- A ticket sales report and ticket inventory report were not completed properly for the Prom event. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. All tickets must be accounted for on a ticket inventory report.

Cash disbursements:

- The following checks were improper expenditures made from athletics, clubs and general accounts for staff/teacher appreciation luncheon and pre-planning breakfast/luncheon. Funds collected for a specific purpose shall be expended for the purpose collected. Class and club funds shall be expended for the benefit of the students who participated in the generation of the revenue. All expenditures from the General account should be for the benefit of the entire student body.

Check number	Check date	Check amount
12321	May 10, 2019	\$2,139.12
12424	July 22, 2019	\$1,654.62
13001	July 31, 2019	\$1,200.00

- Sales tax totaling \$11.28 was reimbursed on an exempt purchase. Purchases made by a school with ownership and title remaining with the school are exempt from sales tax.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Columbia Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2019, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

None noted.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
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Financial Reporting and Compliance with Certain Laws and Regulations**

Conway Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Conway Middle

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2019, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
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Financial Reporting and Compliance with Certain Laws and Regulations**

Corner Lake Middle

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2019, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Fundraisers and admission events:

- The certification statement for the tickets produced in-house for the Corner Lake Arts Winter Showcase and the High School Musical Jr. events did not cover the entire series of tickets sold according to the ticket sales report. All tickets produced in-house must be included on the certification statement and signed by the sponsor of the event and the principal.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
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Financial Reporting and Compliance with Certain Laws and Regulations**

CTE FFA

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Cypress Creek High

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
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Cypress Springs Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Deerwood Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- 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 approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
5760	\$1,650.00	April 15, 2019	October 15, 2018

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Dillard Street Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following monies collected forms 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 deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

Official receipt number	Official receipt date	Official receipt amount
1699	October 29, 2018	\$2,127.50
1727	March 27, 2019	\$450.00



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Discovery Middle

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Dommerich Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2019, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

Cash receipts:

- The following monies collected forms 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 number	Date of collection	Official receipt amount
2193	March 25, 2019	\$2,061.93
2227	April 9, 2019	\$15.00

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Dover Shores Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- Sales tax totaling \$5.09 and \$6.84 were reimbursed on two exempt purchases. Purchases made by a school with ownership and title remaining with the school are exempt from sales tax.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
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Financial Reporting and Compliance with Certain Laws and Regulations**

Dr. Phillips Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following monies collected forms 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 deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

Official receipt number	Official receipt date	Official receipt amount
3165	October 11, 2018	\$45.00
3167	October 17, 2018	\$130.00

Cash disbursements:

- Check number 6071 for \$262.45 was an improper expenditure made from the General account for select students. All expenditures from the General account should be for the benefit of the entire student body.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
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Dr. Phillips High

Comments repeated from prior report

General procedures:

- Transfer journal entry number 110277 dated September 17, 2018, transferring \$1,895.00 from the General Activities account to Principal’s Discretionary account was not supported by a fund transfer journal entry proof sheet. 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.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2019, relative to the school’s activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.
- A PROP-2 form was not completed for the purchase of the two pitching machines. PROP-2 forms must be completed for all capital expenditures of \$1,000 or more.

Cash receipts:

- 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.

Official receipt number	Date of collection	Date deposited with bookkeeper
25015	October 23 – 29, 2018	October 29, 2018

- The following bank deposits were 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.

Official receipt number	Monies collected date	Official receipt amount	Deposit date
25015	October 29, 2018	\$30.00	October 31, 2018
25125	November 7, 2018	\$25.00	November 12, 2018

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Dr. Phillips High (Continued)

Current year comments (Continued)

Cash disbursements:

- 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.

Check number	Check amount	Date of approval	Date of purchase
18245	\$760.00	December 14, 2018	December 13, 2018
18467	\$2,774.39	February 6, 2019	January 31, 2019



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Dream Lake Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Durrance Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

It should be noted that the Internal Funds of Durrance Elementary were closed during the year.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Eagle Creek Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Eagles Nest Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

East Lake Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

East River High

Comments repeated from prior report

General procedures:

- Cash receipts for a football fundraiser were deposited directly with an outside foundation and were not deposited in the internal accounts. The foundation charges a quarterly 2.5% administrative fee on total deposits and an additional 3.5% fee to process credit card donations, while the internal accounts does not charge any administrative fees. In addition, the deposits held with the foundation are maintained at a local credit union, which is not a Qualified Public Depository as defined in Florida Statute, Chapter 280. The Florida Department of Education and School Board Policy DIB require internal funds to be in qualified public depositories, approved by the school board, and required to furnish the same type of security for deposits as is required for other school boards.

Any accounts held with an outside foundation should be closed and funds transferred to the internal accounts fund in accordance with School Board Policy DIB. We also recommend that procedures be developed to ensure all future receipts and expenditures related to these activities be accounted for in the school’s internal accounts.

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. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

Official receipt number	Date of collection	Date deposited with bookkeeper
13998	September 14 – 21, 2018	September 28, 2018
14979	May 15, 2019	May 17, 2019
14982	May 9 – 14, 2019	May 17, 2019

Fundraisers and admission events:

- A concession sales report was not completed for the girls basketball concession sales. A sales report is required for each sales activity conducted and must be signed by the principal.

Cash disbursements:

- The School Board Procurement Services Policy was not followed for the purchase of decorations for the Homecoming dance and for the Prom venue. 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.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

East River High (Continued)

Current year comments

General procedures:

- The contract for the Prom event included provisions for a complementary hotel room, which was provided to the event planner, who is a District employee. School Board policy restricts District employees from receiving compensation or other financial benefits from the Internal Funds.
- Journal entry number 118307 for \$800.00 was an improper transfer made from the General account to the FFA account to cover a deficit balance. Internal Funds should not run at a deficit. All expenditures from the General account should be for the benefit of the entire student body.

Cash receipts:

- Official receipt numbers 13886 through 13895 show a total of \$778.00 of cash collected and \$2,813.87 of checks collected for a total of \$3,591.87. However, according to the handwritten bank deposit slip, the amount of cash deposited was \$1,148.00 and the amount of checks deposited was \$2,443.87. Although the total deposit amount agrees with the official receipts, the breakdown of cash and checks collected did not agree with the deposit slip.
- The assignment and accountability records were not signed by the preparer. In addition, missing receipts did not have an explanation attached. All assignment and accountability records should be signed by the person responsible for maintaining the records. Any missing receipts should have an explanation attached and include the principal's signature.

Fundraisers and admission events:

- Funds from the chorus cookie dough fund raising event were not deposited into the Internal Funds accounts. It cannot be determined how much money was unaccounted for since sales information was not maintained. School Board Policy DIB states that all funds collected in connection with a school sponsored or related activities involving school property or students shall be included in and become a part of the Internal Funds of the school.

Cash disbursements:

- 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.

Check number	Check date	Check amount
12315	January 11, 2019	\$19,273.04



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Eccleston Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Edgewater High

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- A year-end inventory was not completed for the physical education locks. An inventory should be conducted for all locks and resale merchandise on-hand at the end of the year.

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. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

Official receipt number	Date of collection	Date deposited with bookkeeper
9088	November 16, 2018	November 26, 2018
9168	December 10, 2018	December 13, 2018
9401	February 14 – 22, 2019	February 22, 2019
9615	April 15 – 23, 2019	April 23, 2019
9805	May 9, 2019	May 29, 2019

- 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.

Official receipt number	Official receipt date	Official receipt amount	Deposit date
9805	May 29, 2019	\$558.00	June 3, 2019

Fundraisers and admission events:

- A sales report for the mattress fundraiser did not indicate the official receipt numbers corresponding to the fundraiser. A sales report, indicating all official receipt numbers, is required for each sales activity conducted and must be signed by the principal.
- There was no ending inventory for several athletic ticket rolls listed on the ticket inventory report. All tickets must be accounted for on a ticket inventory report.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Edgewater High (Continued)

Current year comments (Continued)

Cash disbursements:

- The following check was not supported by a requisition and purchase order form or by a vendor invoice or receipt. 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. Vendor invoices and vendor receipts should be retained in the Internal Funds records for auditing purposes.

Check number	Check date	Check amount
11062	September 6, 2018	\$5,599.00

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Endeavor Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The fund transfer journal entry proof sheet for transfer journal entry number 121130 dated June 30, 2019, transferring \$4,512.35 from the Fifth Grade Field Trip account to the General Activities account was not signed by the principal. A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Engelwood Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Evans High

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Forsyth Woods Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Frangus Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Freedom High

Comments repeated from prior report

None noted.

Current year comments

Cash receipts – altering of Internal Funds forms and receipts:

- It appears that the date on the request for fund raising activity form for the Class of 2021 candy gram sales was subsequently altered to a date that was prior to the start of the fund raising activity. Additionally, it appears that the dates on several subsidiary receipts related to official receipt number 18832 for boys weightlifting fees were subsequently altered to dates prior to the date the money was turned in to the bookkeeper according to the report of monies collected form. Internal Funds records should remain intact and not be altered in any fashion.

Cash receipts:

- 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.

Official receipt number	Dates of collection	Date deposited with bookkeeper
18832	January 31, 2019 – February 6, 2019	February 6, 2019

- The following 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 donations that specifically state that they are to be used at the principal’s discretion.

Official receipt number	Official receipt date	Official receipt amount
19500	June 24, 2019	\$1,500.00

Cash disbursements:

- 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 approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
20781	\$5,328.00	April 26, 2019	April 25, 2019

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Freedom Middle

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- 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.

Fundraisers and admission events:

- Ticket sales reports for several admission events did not indicate the official receipt numbers. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Gateway School

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

GED Testing

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Glenridge Middle

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the Autism Department fundraiser. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.
- Fund raising activities must be for a specific purpose, must have specific beginning and closing date, and are subject to Principal approval and oversight. The Autism Department fundraiser continued past its stated end date and continued operating on an ongoing basis without a specific objective and without approval by the Principal.
- There were no ticket inventory reports for the admission events. All tickets must be accounted for on a ticket inventory report.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Gotha Middle

Comments repeated from prior report

Fundraisers and admission events:

- The request for fund raising activity forms were not completed for the Pearl Girl candy grams and the Academic Performance snack sales fund raising activities. In addition, a sales report was not completed for the aforementioned fundraisers and the sales report for the Math Club Pi Day fund raising activity was not signed by the principal. 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.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2019, 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 receipts:

- Assignment and accountability records were not completed entirely. 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.
- 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.

Official receipt number	Official receipt amount	Date collected by bookkeeper	Deposit date
5357	\$2,000.00	July 8, 2018	July 15, 2018

Fundraisers and admission events:

- Several athletic admission events were not accounted for on a ticket inventory record and had ticket sales reports that did not indicate the official receipt numbers. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. All tickets must be accounted for on a ticket inventory report.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Gotha Middle (Continued)

Current year comments (Continued)

Cash disbursements:

- 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.

Check number	Check amount	Date of approval	Date of purchase
7402	\$5,157.00	September 24, 2018	September 21, 2018
7465	\$552.68	December 3, 2018	November 30, 2018
7554	\$401.88	March 6, 2019	February 28, 2019

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Hiwassee Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Several monies collected forms did not indicate the corresponding 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 deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.
- 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.
- 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.

Cash disbursements:

- 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.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Hidden Oaks Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Hillcrest Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Hospital Homebound

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Howard Middle

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2019, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

Cash receipts:

- 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.

Official receipt number	Monies collected date	Official receipt amount	Deposit date
3791	December 11, 2018	\$25.00	December 18, 2018

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Hungerford Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The following donations designated by the donors for student incentives and a student writing contest 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.

Official receipt number	Official receipt date	Official receipt amount
291	January 15, 2019	\$500.00
294	January 15, 2019	\$500.00

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Hunter’s Creek Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- 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.

Official receipt number	Date of collection	Date deposited with bookkeeper
5940	May 24 – 30, 2019	May 31, 2019

Cash disbursements:

- The School Board Procurement Services Policy was not followed for the purchase of rubber mulch for the garden. 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.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Hunter's Creek Middle

Comments repeated from prior report

Cash receipts:

- The following laptop sleeves fundraiser was conducted and did not advertise proceeds were to benefit the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those proceeds that specifically state that they are to be used at the principal's discretion.

Official receipt number	Official receipt date	Official receipt amount
4383	October 8, 2018	\$170.00

Fundraisers and admission events:

- Ticket sales reports that correspond with official receipt numbers 4428, 4632 and 4747 did not indicate the official receipt numbers. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.

Current year comments

Cash receipts:

- 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.

Official receipt number	Report of monies collected date	Official receipt amount	Deposit date
4715	April 24, 2019	\$110.00	April 30, 2019



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Independence Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Innovation Middle

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following monies collected form was not signed or dated by the bookkeeper. 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 number	Official receipt date	Official receipt amount
653	September 18, 2018	\$139.85

Fundraisers and admission events:

- Ticket sales reports that correspond with official receipt number 619 and official receipt number 837 did not indicate the official receipt numbers. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.
- There was no ticket inventory report for the winter concert tickets. All tickets must be accounted for on a ticket inventory report.

Cash disbursements:

- Check number 747 was written for \$10,594.54, but the vendor invoice was for \$10,591.54. All disbursements should be properly supported and agree with the underlying documentation.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Ivey Lane Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- 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.

Official receipt number	Date of collection	Date deposited with bookkeeper
625	October 10, 2018	October 12, 2018

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Jackson Middle

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- 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.

Official receipt number	Monies collected form date	Official receipt amount	Deposit date
1923	December 18, 2018	\$95.00	December 21, 2018

Fundraisers and admission events:

- The inventory part of the sales report was not completed properly for the physical education candy and soda fundraiser or for the band chocolate fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal. A reconciliation of all inventory purchased and sold must be maintained for accountability purposes.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

John Young Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2019, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

General procedures:

- The bank reconciliation for June 2019 showed two checks totaling \$31.00 which were outstanding for more than six months. Outstanding checks over six months should be followed up on to resolve or void.

Cash disbursements:

- 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 approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
6048	\$1,553.44	October 13, 2018	October 9, 2018

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Jones High

Comments repeated from prior report

General procedures:

- There was a balance of \$2,875.00 in the change funds account as of June 30, 2019. When we inquired of the school about the funds being returned, the school stated that the funds were returned subsequent to the end of the year and provided a bank statement showing a deposit of \$2,600.00 credited on September 21, 2019. We were unable to determine if the deposit corresponded to the change funds. School Board policy requires change funds to be closed annually prior to June 30th.

Current year comments

General procedures:

- The contract for the Prom event included provisions for complementary hotel rooms, which were provided to District employees. School Board policy restricts District employees from receiving compensation or other financial benefits from the Internal Funds.

Cash disbursements:

- Check number 9405 for \$500.00 was for the purchase of gift cards. School Board policy specifically prohibits expenditures for gift cards through Internal Funds, unless specifically authorized by a donor.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Keene's Crossing Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Killarney Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lake Como K-8

Comments repeated from prior report

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. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

Official receipt number	Date of collection	Date deposited with bookkeeper
661	October 18, 2018	October 23, 2018
771	January 23, 2019	January 30, 2019
822	March 11 – 12, 2019	March 13, 2019

Current year comments

Fundraisers and admission events:

- A sales report was not completed for the magnet sales. A sales report is required for each sales activity conducted and must be signed by the principal.
- There was no ticket inventory report for the athletic tickets. All tickets must be accounted for on a ticket inventory report.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lake Gem Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lake George Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Several monies collected forms did not indicate the corresponding official receipt numbers. 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.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lake Nona High

Comments repeated from prior report

General procedures:

- A year-end inventory was not completed for the physical education locks. An inventory should be conducted for all locks and resale merchandise on-hand at the end of the year.

Current year comments

Cash receipts:

- The following official receipts did not have any supporting documentation for a donation received. Supporting documentation, such as a remittance advice or a donation letter, should accompany all donations.

Official receipt number	Official receipt date	Official receipt amount
14755	April 15, 2019	\$3,750

Fundraisers and admission events:

- There were no ticket inventory reports for the Prom or for the athletic tickets. All tickets must be accounted for on a ticket inventory report.

Cash disbursements:

- Voided checks were not accounted for and there were skips in the check sequence. All checks, including voided and cancelled checks, should be retained in the Internal Funds records for auditing purposes. Voided checks should be clearly marked as voided so that the checks can not be cleared at the bank.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lake Nona Middle

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Lost textbooks collections were not forwarded to the District office as of June 30, 2019. 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.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lake Silver Elementary

Comments repeated from prior report

None noted.

Current year comments

Extended day:

- Extended day tuition and the corresponding tuition balance reports for December 2018 and March 2019 were not forwarded to the District office until January 11, 2019, and April 15, 2019, respectively. All tuition must be sent to the District office by the 10th of the following month.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lake Sybelia Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- Sales tax totaling \$4.18 was reimbursed on an exempt purchase. Purchases made by a school with ownership and title remaining with the school are exempt from sales tax.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lake Weston Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lake Whitney Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lakemont Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lakeview Middle

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- The sales report for the Drama Apparel fundraiser disclosed a loss in inventory or sales potential of \$140.00 or 22%. An explanation for this loss was not attached to the sales report. Sales reports should be completed in their entirety and must be signed by the principal.
- There was no ticket inventory report for the Drama department tickets. All tickets must be accounted for on a ticket inventory report.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lakeville Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lancaster Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Several monies collected forms did not indicate the corresponding official receipt numbers. 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.
- 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.

Official receipt number	Official receipt date	Official receipt amount
979	August 31, 2018	\$16.99

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Laureate Park Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- One official receipt was issued for collections from multiple sources. School Board policy requires that a separate official receipt be issued for each monies collected form according to its origin identified on source documents.

Extended day:

- Assignment and accountability records were not completed for extended day subsidiary receipts. 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.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lawton Chiles Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Legacy Middle

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Independent contractor agreement forms were not completed for consulting services. An independent contractor agreement form must be completed and approved by the Superintendent or authorized designee and signed by the consultant before services are rendered.

Fundraisers and admission events:

- The sales report for the Dance Encore Fundraiser and Orchestra Encore Fundraiser indicated a net receipts shortage of \$46.62 and \$62.00, respectively. A shortage could indicate that funds were collected and not turned in or the sales report was not completed properly. All funds collected should be forwarded to the bookkeeper for deposit in the bank. A sales report, must be completed for each sales activity and be signed by the principal.
- A request for fund raising activity form was not completed for the Student Government 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 the Student Government fund raising activity. A sales report is required for each sales activity conducted and must be signed by the principal.
- There was no ticket inventory report for the Honk Jr. play tickets. All tickets must be accounted for on a ticket inventory report.
- A certification statement was not completed for the tickets produced in-house. The sponsor of the event and the principal must sign a certification statement indicating the series and price of the tickets produced in-house.

Cash disbursements:

- Sales tax totaling \$9.83 was reimbursed on an exempt purchase. Purchases made by a school with ownership and title remaining with the school are exempt from sales tax.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Liberty Middle

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- 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.

Official receipt number	Official receipt date	Official receipt amount	Deposit date
2268	August 22, 2018	\$1,304.00	August 24, 2018

- The monies collected form for the following official receipt did not indicate the corresponding 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 deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

Official receipt number	Official receipt date	Official receipt amount
2461	February 8, 2019	\$45.00

- 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.

Official receipt number	Date of collection	Date deposited with bookkeeper
2461	February 5, 2019	February 8, 2019

Cash disbursements:

- 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 approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
6696	\$170.00	January 17, 2019	January 15, 2019



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Little River Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lockhart Elementary

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- A sales report was not completed for the visual arts fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lockhart Middle

Comments repeated from prior report

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. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

Official receipt number	Date of collection	Date deposited with bookkeeper
2199	August 31, 2018 – September 4, 2018	September 7, 2018
2232	September 12, 2018	September 27, 2018
2307	October 24, 2018	October 30, 2018

- The following bank deposits were 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.

Official receipt number	Money collected date	Official receipt amount	Deposit date
2415	January 30, 2019	\$50.00	February 12, 2019
2468	March 5, 2019	\$204.00	March 12, 2019

Current year comments

General procedures:

- Transfer journal entry number 121364 dated June 30, 2019, transferring \$761.86 from the Eighth Grade Field Trip account to the General account was not supported by a fund transfer journal entry proof sheet. 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.

Cash receipts:

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

Official receipt number	Official receipt date	Official receipt amount
2199	September 7, 2018	\$216.00

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lockhart Middle (Continued)

Current year comments (Continued)

Cash receipts (Continued):

- 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 principal noted that funds of \$100.00 from subsidiary receipt number 298142, dated April 29, 2019, were missing and were not deposited with the bookkeeper. These funds had been previously found by a student on campus and taken home. These funds were then returned by the parent of the student and put into a uniform money bag, where they were subsequently lost.

Fundraisers and admission events:

- A request for fund raising activity form was not completed for Eighth Grade Field trip 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. In addition, 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 certification statement was not completed for the tickets produced in-house. The sponsor of the event and the principal must sign a certification statement indicating the series and price of the tickets produced in-house.
- There was no ending inventory for several athletic ticket rolls listed on the ticket inventory report. All tickets must be accounted for on a ticket inventory report.

Cash disbursements:

- 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 prior to the purchase.

Check number	Check date	Check amount
6403	August 3, 2018	\$270.00

- Check number 6455 for \$9.00 and 6537 for \$18.48 were improper expenditures made to the bookkeeper for a reimbursement. School Board policy specifically prohibits reimbursements to the bookkeeper.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lovell Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- 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.

Official receipt number	Official receipt date	Official receipt amount
1937	May 20, 2019	\$883.00

- 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.

Cash disbursements:

- 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.

Check number	Check date	Check amount
5763	May 6, 2019	\$6,543.00
5767	May 8, 2019	\$240.46
5776	May 21, 2019	\$1,156.80

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Magnolia School

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2019, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Maitland Middle

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Digital devices and digital devices peripherals collections were not forwarded to the District office as of June 30, 2019. Any balance in the digital devices and digital devices peripherals accounts must be sent to the District office at the end of the year for schools with digital devices and digital devices peripherals purchased by the District.
- The Laptop sleeves sales fundraiser was conducted and did not advertise proceeds were to benefit the Principal’s Discretionary account. The only receipts to be recorded in the Principal’s Discretionary account are those proceeds that specifically state that they are to be used at the principal’s discretion.

Cash receipts:

- 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.

Official receipt number	Date of collection	Date deposited with bookkeeper
4448	October 12, 2018	December 21, 2018

Fundraisers and admission events:

- Prior approval was not obtained by the District office for the Physical Education Field Day fundraiser conducted online. Any online fundraiser must be approved in writing by the District office prior to making any commitments.

Cash disbursements:

- The School Board Procurement Services Policy was not followed for the purchase of the gymnasium scoreboard. 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.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Maxey Elementary

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- There was no ticket inventory report for the Fall Festival tickets. All tickets must be accounted for on a ticket inventory report.

Cash disbursements:

- 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.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

McCoy Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Meadow Woods Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Meadow Woods Middle

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- A sales report was not completed for the physical education uniform sales. A sales report is required for each sales activity conducted and must be signed by the principal.
- A request for fund raising activity form was not dated by the principal for the Band cookie dough fundraiser. In addition, the request for fund raising and activity form for the Social Studies candy sales fundraiser was approved after the start of the 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.
- Several ticket sales reports did not indicate the official receipt numbers. In addition, the ticket sales report for the Guidance Dance ticket sales did not indicate the color and numerical sequence of the tickets sold, was not signed by the ticket manager, and the tickets were not accounted for on a ticket inventory report. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. All tickets must be accounted for on a ticket inventory report.

Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased.

Check number	Check amount	Date of approval	Date of purchase
6789	\$1,626.10	May 23, 2019	April 2, 2019

In addition, the requisition and purchase order form for the following check was not dated by the principal.

Check number	Check date	Check amount
6640	November 2, 2018	\$784.75



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Meadow Woods Middle (Continued)

Current year comments (Continued)

Cash disbursements (Continued):

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. The principal should date the form to provide evidence of when the requisition and purchase order form was approved.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Meadowbrook Middle

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Memorial Middle

Comments repeated from prior report

Cash disbursements:

- 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 approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
6267	\$3,290.00	December 5, 2018	December 1, 2018

Current year comments

Fundraisers and admission events:

- A request for fund raising activity form was not approved for the Candy Gram, Band Candy, or Popcorn fundraisers until after the fundraisers were conducted. In addition, the sales reports did not indicate the official receipt numbers. 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 completed properly and signed by the principal.
- Ticket sales reports that correspond with official receipt number 2023 and official receipt number 2073 did not indicate the official receipt numbers. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.
- A certification statement was not completed for the tickets produced in-house for the Halloween Dance. In addition, a ticket sales report was not completed for this event. The sponsor of the event and the principal must sign a certification statement indicating the series and price of the tickets produced in-house. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.

Cash disbursements:

- 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.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Memorial Middle (Continued)

Current year comments (Continued)

Cash disbursements (Continued):

- The following check was not supported by a requisition and purchase order form or a vendor invoice or receipt. A requisition and purchase order form and vendor invoice or receipt must be retained in the Internal Funds records for auditing purposes.

Check number	Check date	Check amount
6231	September 6, 2018	\$4,114.00

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

MetroWest Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2019, 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 receipts:

- 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.

Extended day:

- Extended day tuition and the corresponding tuition balance report for October 2018 was not forwarded to the District office until November 12, 2018. All tuition must be sent to the District office by the 10th of the following month.

Current year comments

General procedures:

- The bank reconciliation for October 2018 included the principal's signature, but was not dated. We were unable to determine if the report was filed timely because the principal's signature was not dated.

Cash receipts:

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

Official receipt number	Official receipt date	Official receipt amount
7049	November 16, 2018	\$285.00

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

MetroWest Elementary (Continued)

Current year comments (Continued)

Cash disbursements:

- 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 approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
8074	\$3,357.50	August 9, 2018	August 3, 2018

- Sales tax totaling \$2.42 was reimbursed on an exempt purchase. Purchases made by a school with ownership and title remaining with the school are exempt from sales tax.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Mid Florida Campus – Orange Technical College

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Millennia Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2019, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

Cash disbursements:

- Check number 6308 for \$790.00 was an improper expenditure made from the General account for staff members. All expenditures from the General account should be for the benefit of the entire student body.

Extended day:

- The following deposit for the extended day program was 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.

Official receipt number	Deposit amount	Date of collection	Date of deposit
4111	\$1,709.00	September 5, 2018	September 11, 2018

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Millennia Gardens Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Mollie Ray Elementary

Comments repeated from prior report

Cash disbursements:

- Several checks were improper expenditures made to the bookkeeper for reimbursements. The School Board prohibits reimbursements to the bookkeepers.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Moss Park Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2019, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

None noted.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**


Northlake Park Community School

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Oak Hill Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Oak Ridge High

Comments repeated from prior report

Fundraisers and admission events:

- A request for fund raising activity form was not completed for the Senior Class Candy Gram fundraiser, the Boys Soccer Candy fundraiser or the Boys Wrestling Car Wash fundraiser. In addition, a sales report was not completed for these fundraisers. 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.

Current year comments

General procedures:

- Funds were borrowed by a club/class from the School's budgetary funds that were later repaid back to the Internal Funds' 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.

Fundraisers and admission events:

- A ticket sales report was not signed by the ticket manager. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.
- There were \$3 yellow tickets for a total of \$126.00 reflected on the subsidiary ticket sales report having been sold at a varsity football game that were not reflected on the ticket sales report and were not deposited. A ticket sales report, indicating the color and numerical sequence of all 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 funds collected should be forwarded intact to the bookkeeper for deposit.
- A ticket sales report indicated a net receipts shortage of \$56.35. A shortage could indicate that funds were collected and not turned in or that the ticket sales report was not completed properly. All funds collected should be forwarded to the bookkeeper for deposit in the bank. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. All funds collected should be forwarded intact to the bookkeeper for deposit.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Oakshire Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- Check number 6399 for \$15.30 was an improper expenditure made to the bookkeeper as a reimbursement for fifth grade celebration supplies. The School Board prohibits reimbursements to the bookkeepers.

Extended day:

- Keys for the extended day lock box were not maintained by two separate individuals. Extended day lock box keys should be maintained by two separate individuals without sole possession or access to the lock box to allow for proper safeguarding of the cash.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Ocoee Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Ocoee High

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The yearbook publisher contract could not be located. All contracts are required to be completed and approved by the principal prior to inception. Copies of all contracts should be retained for auditing purposes.

Cash receipts:

- The lunch cart deposits totaling \$3,588.05 did not agree with lunch cart sales reports. A sales report is required for each sales activity conducted, must be signed by the principal and must agree with the deposits recorded in the accounting system to provide an accurate audit trail.

Fundraisers and admission events:

- A ticket sales report was not completed properly for one admission event. There was a math calculation error noted on the ticket sales report. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.

Purchasing card:

- The school split transactions for school science books purchased that totaled \$1,395.00 to avoid the single transaction limit for purchasing cards. The purchases for the same product were made 5 days apart, which circumvents the single purchasing card transaction limit of \$999. The Purchasing Card Manual states that payment for purchases shall not be split as an attempt to stay within the single purchase limit. There is a procedure that can be followed to obtain temporary approval for transactions larger than \$999.
- The school was unable to provide proof of delivery for 29 of the 81 books ordered and paid for with the purchasing card. Not properly tracking items ordered online and confirming delivery of the items ordered may result in overpayment and potential loss of revenue.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Ocoee Middle

Comments repeated from prior report

Fundraisers and admission events:

- 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.

Current year comments

General procedures:

- All fund transfer journal entry proof sheets were missing the principal's signature. 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.

Cash receipts:

- 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.

Fundraisers and admission events:

- A ticket sales report and ticket inventory report were not completed for any admission event. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. All tickets must be accounted for on a ticket inventory report.

Cash disbursements:

- 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.

Check number	Check date	Check amount
7091	November 15, 2018	\$6,390.00

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

OCPS Academic Center for Excellence

Comments repeated from prior report

Cash receipts:

- Assignment and accountability records were not completed correctly. 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.
- 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.

Official receipt number	Date of collection	Date deposited with bookkeeper
100	December 11, 2018	January 30, 2019
101 – 110	September 6, 2018 – December 19, 2018	January 30, 2019

- 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.

Official receipt number	Official receipt date	Official receipt amount
130	February 19, 2019	\$7,000.00
162	March 26, 2019	\$1,000.00

Fundraisers and admission events:

- 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.
- Ticket sales reports that correspond with official receipt number 78 and official receipt number 82 did not indicate the official receipt numbers. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

OCPS Academic Center for Excellence (Continued)

Current year comments

Cash disbursements:

- 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.

Check number	Check date	Check amount
5061	September 11, 2018	\$100.00
5068	October 19, 2018	\$280.00
5094	March 12, 2019	\$2,435.71
5118	May 1, 2019	\$25.00



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Odyssey Middle

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Olympia High

Comments repeated from prior report

None noted.

Current year comments

Cash receipts – altering of Internal Funds receipts:

- It appears that the dates on several subsidiary receipts relating to official receipt number 13687 were subsequently altered to dates that agreed to the report of monies collected form. Internal Funds records should remain intact and not be altered in any fashion.

Cash receipts:

- 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.

Official receipt number	Date of collection	Date deposited with bookkeeper
13687	August 20 – 21, 2018	November 30, 2018

Cash disbursements:

- 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 approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
14634	\$5,648.00	February 26, 2019	February 15, 2019

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Orange Center Elementary

Comments repeated from prior report

Cash disbursements:

- 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.

Check number	Check date	Check amount
5420	February 1, 2019	\$82.95

Current year comments

Cash receipts:

- The monies collected forms for the following official receipts did not indicate the corresponding 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 deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

Official receipt number	Official receipt date	Official receipt amount
469	December 3, 2018	\$300.00
501	February 25, 2019	\$320.00

Cash disbursements:

- 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.

Check number	Check amount	Date of approval	Date of purchase
5396	\$625.20	October 9, 2018	October 8, 2018
5429	\$88.12	March 29, 2019	February 19, 2019
5435	\$319.60	May 16, 2019	May 14, 2019



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Orange County Virtual

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Orlando Campus – Orange Technical College

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The bank reconciliation for June 2019 showed one check totaling \$5.96, which was outstanding for more than six months. Outstanding checks over six months should be followed up on to resolve or void.

Fundraisers and admission events:

- Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the Skills USA candy sales. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.

Cash disbursements:

- 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.

Check number	Check amount	Date of approval	Date of purchase
11078	\$1,744.59	August 16, 2018	August 13, 2018
11146	\$227.25	September 21, 2018	September 20, 2018
10234	\$52.00	April 26, 2019	April 23, 2019

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Orlando Gifted Academy

Comments repeated from prior report

This is the first year of operations.

Current year comments

General procedures:

- The bank reconciliation for January 2019 did not include the principal's signature and was not dated. We were unable to determine if the report was reviewed or filed timely because there was no signature and was not dated.

Cash receipts:

- 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.
- The following official receipt did not have any supporting documentation for a donation received. Supporting documentation, such as a remittance advice or a donation letter, should accompany all donations.

Official receipt number	Official receipt date	Official receipt amount
93	February 1, 2019	\$110.00

- 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.

Official receipt number	Official receipt date	Official receipt amount
93	February 1, 2019	\$110.00
104	March 12, 2019	\$57.00
139	May 21, 2019	\$13.00

Fundraisers and admission events:

- Request for fund raising activity forms were not completed for the speed stack 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 the speed stack fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Orlando Gifted Academy (Continued)

Current year comments (Continued)

Fundraisers and admission events (Continued):

- Funds raised for the speed stack fundraiser were not utilized for the intended purpose since the related items were later purchased from the school’s budget funds. We recommend that the proceeds from this fundraiser be transferred to the General account and be utilized for the benefit of the entire student body.

Cash disbursements:

- 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.
- 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 approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
1006	\$5,635.00	November 28, 2018	November 16, 2018

- 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 prior to the purchase.

Check number	Check date	Check amount
1012	January 15, 2019	\$100.00

- Check number 1014 for \$403.00 was an improper expenditure made from the General account for select students. All expenditures from the General account should be for the benefit of the entire student body.
- Check number 1006 for \$185.00 was an improper expenditure made from the Birds of Prey Fieldtrip account to pay for the St. Augustine fieldtrip. We recommend that a transfer be made to reimburse the Birds of Prey Fieldtrip account.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Orlo Vista Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Palm Lake Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Palmetto Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following donation designated by the donor for Science Club was posted to the General account. Donations with specific purpose designated by the donor should be deposited into the specific account and not the General account.

Official receipt number	Official receipt date	Official receipt amount
970	January 10, 2019	\$500.00

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Pershing-Pine Castle Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Piedmont Lakes Middle

Comments repeated from prior report

None noted.

Current year comments

- A request for fund raising activity form was not completed properly for the Chocolate Candy Bar 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.
- Prior approval was not obtained by the District office for the Snap Raise fundraiser conducted online. Any online fundraiser must be approved in writing by the District office prior to making any commitments.
- A ticket sales report and ticket inventory report were not completed for the Valentine's Day Dance. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. All tickets must be accounted for on a ticket inventory report.
- A certification statement was not completed for the tickets produced in-house. The sponsor of the event and the principal must sign a certification statement indicating the series and price of the tickets produced in-house.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Pinar Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Pine Hills Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Several fund transfer journal entry proof sheets were not signed by the principal. 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.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Pineloch Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2019, 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 receipts:

- 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.

Official receipt number	Date of collection	Date deposited with bookkeeper
993	January 23 – 25, 2019	January 25, 2019
1001	January 30, 2019 – February 1, 2019	February 1 ,2019

Current year comments

Cash receipts:

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

Official receipt number	Official receipt date	Official receipt amount
1001	February 1, 2019	\$187.00

Cash disbursements:

- The School Board Procurement Services Policy was not followed for the purchase of outdoor benches. 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.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Pinewood Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Prairie Lake Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2019, 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 receipts:

- 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.

Official receipt number	Official receipt date	Official receipt amount
503	September 12, 2018	\$100.00
580	November 14, 2018	\$400.00
665	April 17, 2019	\$1,123.00

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Princeton Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- 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.
- Check number 6199 for \$727.00 was an improper expenditure made from the Picture Commission account for select students. All expenditures from the Picture Commission account should be for the benefit of the entire student body.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Ridgewood Park Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Riverdale Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Riverside Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- 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.

Official receipt number	Date of collection	Date deposited with bookkeeper
1292	December 3 – 17, 2018	December 17, 2018

Cash disbursements:

- 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 approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
5529	\$1,018.00	December 13, 2018	August 31, 2018



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Robinswood Middle

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Rock Lake Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Rock Springs Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2019, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

Fundraisers and admission events:

- Sales reports were not completed for the Art and School Shirt sales. A sales report is required for each sales activity conducted and must be signed by the principal.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Rolling Hills Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Rosemont Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- 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.
- 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 prior to the purchase.

Check number	Check date	Check amount
5374	November 9, 2018	\$1,274.73



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Sadler Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Sally Ride Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Extended Day collections were not forwarded to the District office as of June 30, 2019. Any balance in the extended day account must be sent to the District office at the end of the year.

Cash receipts:

- 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.

Fundraisers and admission events:

- Sales reports were not completed for the Classes candy sales and the Fifth Grade Hair Dye fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.

Cash disbursements:

- Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the Classes candy sales fundraiser. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.

Extended day:

- Extended day tuition and the corresponding tuition balance reports for December 2018 and April 2019 were not forwarded to the District office until January 22, 2019 and June 11, 2019, respectively. In addition, extended day tuition and the corresponding tuition balance report for January 2019 was not forwarded to the District office. All tuition must be sent to the District office by the 10th of the following month.
- 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.
- Purchases were made from the Extended Day account for t-shirts. All extended day tuition must be sent to the District office by the 10th of the following month. Purchases for the extended day program should not be made from the Internal Funds.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Sand Lake Elementary

Comments repeated from prior report

Cash receipts:

- 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.

Current year comments

Cash disbursements:

- The following check only included the principal's signature. The Internal Accounts Handbook states that two signatures are required for Internal Accounts checks.

Check number	Check date	Check amount
6158	August 6, 2018	\$3,357.50

Extended day:

- Extended day tuition and the corresponding tuition balance reports for August 2018 and December 2018 were not forwarded to the District office until September 24, 2018 and January 14, 2019, respectively. All tuition must be sent to the District office by the 10th of the following month.
- Purchases were made from the Extended Day account for snacks. All extended day tuition must be sent to the District office by the 10th of the following month. Purchases for the extended day program should not be made from the Internal Funds.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Shenandoah Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2019, 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 receipts:

- 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.

Fundraisers and admission events:

- A sales report for the ASD/ESE Popsicle fundraiser and the Book Fair fundraiser did not indicate the official receipt numbers corresponding to the fundraiser. A sales report, indicating all official receipt numbers, is required for each sales activity conducted and must be signed by the principal.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Shingle Creek Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Funds originally expended from the School's budgetary funds were later refunded 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.

Cash receipts:

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

Official receipt number	Official receipt date	Official receipt amount
2665	September 4, 2018	\$50.00

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

South Creek Middle

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- A year-end inventory was not completed for the physical education locks. An inventory should be conducted for all locks and resale merchandise on-hand at the end of the year.
- The Teachers vs. Students Volleyball Game fundraiser was conducted and did not advertise proceeds were to benefit the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those proceeds that specifically state that they are to be used at the principal's discretion.
- Funds of \$330.00 were transferred into the Principal's Discretionary account from the Hospitality Fund/Cheers 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.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
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Financial Reporting and Compliance with Certain Laws and Regulations**

Southwest Middle

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2019, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

General procedures:

- The school utilized a third-party credit agreement with a store in the current year. Schools are not permitted to enter into credit agreements.

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. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

Official receipt number	Date of collection	Date deposited with bookkeeper
2064	April 19, 2019	April 23, 2019
2067	April 16, 2019	April 23, 2019

- 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.
- Subsidiary receipts for official receipt number 2064 were not properly completed. Subsidiary receipts need to include date, amount, name of payee, purpose, and signature of the sponsor.

Cash disbursements:

- 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.

Check number	Check amount	Date of approval	Date of purchase
7068	\$80.00	April 25, 2019	April 24, 2019
7092	\$80.00	May 24, 2019	February 6, 2019

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Southwood Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Transfer journal entry number 116530 dated April 5, 2019, transferring \$240.00 from the General Activities account to the FT-4th Grade account was not supported by a fund transfer journal entry proof sheet. 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.

Cash receipts:

- Several monies collected forms did not indicate the official receipt numbers. 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.
- 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.

Official receipt number	Official receipt date	Official receipt amount
2597	April 30, 2019	\$3,231.25

- Deposit slips were not numbered. School Board policy requires that all deposit slips be manually numbered in sequential order as they are utilized.

Cash disbursements:

- 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 approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
5627	\$125.00	October 10, 2018	May 21, 2018

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Southwood Elementary (Continued)

Current year comments (Continued)

Cash disbursements (Continued):

- The School Board Procurement Services Policy was not followed for the purchase of the fourth grade St. Augustine field trip admission. 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.

Extended day:

- The attendance rosters for the extended day program were not signed by an extended day program employee. All attendance rosters should be signed to evidence that the information provided is true and accurate.
- Extended day tuition and the corresponding tuition balance reports for August 2018 and February 2019 were not forwarded to the District office until September 12, 2018, and March 12, 2019, respectively. All tuition must be sent to the District office by the 10th of the following month.
- 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.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Spring Lake Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Stone Lakes Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Sun Blaze Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Sunridge Elementary

Comments repeated from prior report

Cash receipts:

- 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. Any missing receipts should have an explanation attached and include the principal's signature.

Fundraisers and admission events:

- The request for fund raising activity form for the Square One Art fundraiser was not completed. 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.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2019, 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 receipts:

- 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.

Cash disbursements:

- The following check was not supported by a vendor invoice or receipt. The support provided was a copy of the online vendor shopping cart with a subtotal. Vendor invoices and vendor receipts should be retained in the Internal Funds records for auditing purposes.

Check number	Check date	Check amount
718	May 20, 2019	\$1,718.00

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Sunridge Middle

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- A request for fund raising activity form was not approved for the Orchestra cookie fundraiser prior to the fundraiser taking place. 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.
- The ticket sales reports were not completed properly for the soccer admission event or the Elf admission event. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.
- A sales report for the bank cookie fundraiser did not indicate all of the official receipt numbers corresponding to the fundraiser. A sales report, indicating all official receipt numbers, is required for each sales activity conducted and must be signed by the principal.

Cash disbursements:

- 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.

Check number	Check date	Check amount
1850	December 10, 2018	\$133.95

- 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 approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
1850	\$133.95	December 13, 2018	December 10, 2018

- The following check only included one signature. All checks written by the school must be signed by two individuals.

Check number	Check date	Check amount
1892	February 20, 2019	\$16,827.00



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Sunrise Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Sunset Park Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Tangelo Park Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following monies collected forms 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 number	Date of collection	Official receipt amount
862	October 22, 2018	\$149.00
900	April 4, 2019	\$447.90

Fundraisers and admission events:

- Request for fund raising activity forms were not completed for art department fund raising activities. 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, sales reports were not completed for these fundraisers. A sales report is required for each sales activity conducted and must be signed by the principal.

Cash disbursements:

- The following check only included the principal's signature. All checks written by the school must be signed by two individuals.

Check number	Check date	Check amount
5564	April 12, 2019	\$90.00

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Thornebrooke Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2019, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Three Points Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Tildenville Elementary

Comments repeated from prior report

Cash receipts:

- 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.

Current year comments

General procedures:

- Lost textbooks collections were not forwarded to the District office as of June 30, 2019. 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.
- Funds of \$483.69 were transferred into the Principal’s Discretionary account from the Fifth Grade – Field Trip 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.

Cash receipts:

- Bank interest/credit journal entry number 109640 dated July 31, 2018, depositing \$746.85 from the General Activities account was not supported by a bank interest/other credit journal entry proof sheet. A bank interest/other credit journal entry proof sheet should be signed by the principal authorizing the deposit of funds.
- 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.
- 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.

Official receipt number	Date of collection	Date deposited with bookkeeper
2992	September 8, 2018 – October 12, 2018	October 12, 2018

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Tildenville Elementary (Continued)

Current year comments (Continued)

Cash receipts (Continued):

- Receipts were not issued immediately upon transfer of collections from the students to the teachers for the following collections. All money collected should be counted in the presence of the student and a receipt must be issued at that time. An official receipt needs to be completed for each event and for each person who remits money to the bookkeeper.

Official receipt number	Official receipt date	Official receipt amount
2992	October 12, 2018	\$350.00
3107	December 13, 2018	\$144.00

- The following official receipt did not have any supporting documentation for a donation received. Supporting documentation, such as a remittance advice or a donation letter, should accompany all donations.

Official receipt number	Official receipt date	Official receipt amount
3169	February 6, 2019	\$155.11

Cash disbursements:

- Check number 6131 for \$325.00 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.
- Check number 6099 for \$50.00 was for the purchase of gift cards. School Board policy specifically prohibits expenditures for gift cards through Internal Funds, unless specifically authorized by a donor.

Extended day:

- Extended day tuition and the corresponding tuition balance reports for August and September 2018, were not forwarded to the District office until October 29, 2018, and December 2018 was not forwarded to the District office until January 15, 2019. All tuition must be sent to the District office by the 10th of the following month.
- Purchases were made from the Extended Day account for supplies. All tuition must be sent to the District office by the 10th of the following month. Purchases for the extended day program should not be made from the Internal Funds.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Tildenville Elementary (Continued)

Current year comments (Continued)

Extended day (Continued):

- The attendance rosters for the extended day program for the months of October 2018, December 2018, January 2019, and February 2019 were not signed by an extended day program employee. All attendance rosters should be signed to evidence that the information provided is true and accurate.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Timber Creek High

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Timber Lakes Elementary

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- Tickets were sold for the Drama Club using an online ticketing company that is not on the approved list of online ticket vendors. Any online ticket vendors utilized by the school need to be from the District list of approved vendors.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Timber Springs Middle

Comments repeated from prior report

None noted.

Current year comments

- 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.

Official receipt number	Date of collection	Date deposited with bookkeeper
432	August 22, 2018	August 24, 2018

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Union Park Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2019, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.
- Lost textbooks collections were not forwarded to the District office as of June 30, 2019. 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.
- Cash receipts of \$827.00 were placed in the school safe and could not be located approximately 10 days later when the bookkeeper was preparing the bank deposit slip. School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection. Timely deposits can help to reduce the chance of missing or stolen funds. It should be noted that the bookkeeper was new to this position at the time of collection and was waiting to receive training on making bank deposits at the time that the funds were placed in the safe.

Fundraisers and admission events:

- Request for fund raising activity forms were not completed for any of the fund raising activities. 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, sales reports were not completed for any of the fund raising activities. A sales report is required for each sales activity conducted and must be signed by the principal.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Union Park Middle

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

University High

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Ventura Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- One monies collected form was issued for collections from multiple sources. A separate monies collected form should be issued for each collection according to its origin identified on source documents.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Vista Lakes Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Walker Middle

Comments repeated from prior report

General procedures:

- Digital Device collections were not forwarded to the District office as of June 30, 2019. Any balance in the Digital Device accounts must be sent to the District office at the end of the year for schools with devices purchased by the District.

Fundraisers and admission events:

- Sales reports were not completed for the SNAP Raise fundraiser, Bake sale fundraiser, and Chocolate Bar fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.

Current year comments

General procedures:

- Lost textbooks collections were not forwarded to the District office as of June 30, 2019. 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.
- Funds from the eighth grade social of \$1,500.00 and funds from the April 2, 2019, dance of \$530.00 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.
- During the review of the Principal's Discretionary account, we noted multiple fund raising receipts. The District only permits one fund raising activity for the Principal's Discretionary account per fiscal year.

Cash disbursements:

- Sales tax totaling \$6.30 was reimbursed on an exempt purchase. Purchases made by a school with ownership and title remaining with the school are exempt from sales tax.

Fundraisers and admission events:

- There was no ticket inventory reports for athletic admission events. All tickets must be accounted for on a ticket inventory report.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Washington Shores Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Waterbridge Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Waterford Elementary

Comments repeated from prior report

Extended day:

- 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.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2019, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Wedgefield K-8

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- A request for fund raising activity form was not approved for the Donut Sales fundraiser. In addition, a sales report was not completed for the Donut Sales fundraiser and Egg Sales 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.

Cash disbursements:

- 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 approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
343	\$590.64	October 16, 2018	October 10, 2018

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Wekiva High

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The contract for the Prom event included provisions for complementary hotel rooms, which were provided to District employees. School Board policy restricts District employees from receiving compensation or other financial benefits from the Internal Funds.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

West Creek Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

West Oaks Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

West Orange High

Comments repeated from prior report

Cash receipts:

- 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.

Official receipt number	Date of collection	Date deposited with bookkeeper
14610	July 26, 2018	July 30, 2018

Current year comments

Fundraisers and admission events:

- A ticket inventory report was not properly completed for the \$3 red tickets. All tickets must be accounted for on a ticket inventory report.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Westbrooke Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Westpointe Elementary

Comments repeated from prior report

None noted.

Current year comments

- Lost textbooks collections were not forwarded to the District office as of June 30, 2019. 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.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Westridge Middle

Comments repeated from prior report

Fundraisers and admission events:

- Ticket sales reports were not completed for two basketball game admission events. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.

Current year comments

Cash receipts:

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

Official receipt number	Official receipt date	Official receipt amount
2217	July 12, 2018	\$40.00

Fundraisers and admission events:

- The request for fund raising activity form for the Chorus candy sale fundraiser was not dated by the principal so it could not be determined if approval was obtained prior to the activity commencing. In addition, the sales reports for the Band candy sale fundraiser and the SGA candy grams fundraiser did not indicate the official receipt numbers. 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 should be completed in its entirety, including the listing of the official receipt numbers, to provide an accurate audit trail.
- The ticket sales report that corresponds with official receipt number 2375 did not indicate the official receipt numbers. In addition, there were no ticket inventory reports completed for several athletic tickets. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. All tickets must be accounted for on a ticket inventory report.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Westridge Middle (Continued)

Current year comments (Continued)

Cash disbursements:

- 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 approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
6082	\$6,485.00	October 25, 2018	October 16, 2018

- The following check was missing all supporting documentation, including the canceled check copy, a requisition and purchase order, and a vendor invoice or receipt. A copy of the canceled check was later provided by the District office. 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. Canceled checks, vendor invoices and vendor receipts should be retained in the Internal Funds records for auditing purposes.

Check number	Check date	Check amount
6084	November 30, 2018	\$224.75

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Westside Campus – Orange Technical College

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the Skills USA and HOSA candy bar sales fundraisers. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Wetherbee Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Funds of \$444.01 were transferred into the Principal’s Discretionary account from the Hospitality Fund/Cheers 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.

Cash receipts:

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

Official receipt number	Official receipt date	Official receipt amount
1746	August 16, 2018	\$552.81

- It appears that the dates were written on several copies of the subsidiary receipts provided in the audit files after the funds were collected. The dates should be written on the subsidiary receipts at the time of sale or collection to provide an accurate audit trail.

Fundraisers and admission events:

- A request for fund raising activity form and a sales report was not completed for the pre-packaged supplies fundraiser. In addition, prior approval was not obtained by the District office for the fundraiser conducted online. 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. Any online fundraiser must be approved in writing by the District office prior to making any commitments.
- The ticket sales report that corresponds with official receipt number 2022 did not indicate the official receipt numbers. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Wheatley Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Whispering Oak Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Windermere Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Windermere High

Comments repeated from prior report

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. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

Official receipt number	Date of collection	Date deposited with bookkeeper
1750	July 16-17, 2018	August 8, 2018
1887	August 17, 2018	August 21, 2018
2128	August 24, 2018	August 29, 2018
2237	August – October 2018	October 8, 2018
2377	October 19, 2018	October 31, 2018
2439	November 2, 2018	November 15, 2018
2531	November 28 – 30, 2018	December 5, 2018
2549	December 6, 2018	December 10, 2018
2557	December 7, 2018	December 10, 2018
2566	September 14, 2018 – October 5, 2018	December 12, 2018
2569	November 2018	December 13, 2018
2645	December 17, 2018	December 21, 2018
2898	February 19, 2019	February 21, 2019
3097	January 15, 2019 – March 27, 2019	April 1, 2019
3423	April 24, 2019 – May 8, 2019	May 29, 2019

Fundraisers and admission events:

- A ticket sales report and ticket inventory report were not completed for the Season Pass sales. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. All tickets must be accounted for on a ticket inventory report.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Windermere High (Continued)

Comments repeated from prior report (Continued)

Cash disbursements:

- 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.

Check number	Check amount	Date of approval	Date of purchase
1901	\$160.00	August 1, 2018	July 27, 2018
1935	\$2,050.00	August 22, 2018	August 20, 2018
1945	\$31.12	August 28, 2018	August 24, 2018
2003	\$220.78	September 19, 2018	September 14, 2018
2004	\$450.00	September 19, 2018	September 13, 2018
2058	\$236.50	September 28, 2018	September 26, 2018
2118	\$230.00	August 26, 2018	August 17 – 24, 2018
2119	\$242.99	October 12, 2018	October 10, 2018
2703	\$3,249.00	April 3, 2019	February 27, 2019
2688	\$3,400.00	March 27, 2019	March 13, 2019
2985	\$2,000.00	April 25, 2019	April 23, 2019

- 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.

Check number	Check date	Check amount
2098	September 27 – 30, 2018	\$124.96
2032	September 10, 2018	\$6,160.00

Current year comments

General procedures:

- Lost textbooks collections of \$59.99 were deposited in the Media Center account instead of the Lost Textbooks account. Lost textbook collections were not forwarded to the District office as of June 30, 2019. 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.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Windermere High (Continued)

Current year comments (Continued)

General procedures (Continued):

- Seventeen transfer journal entries were not supported by a fund transfer journal entry proof sheet. 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 following student and staff vending machine commissions and athletic win ticket promotion funds that were received as an ACH bank credit were not recorded in the correct account.

Type	Amount	Account Recorded
Student Vending	\$188.63	Staff Vending
Student Vending	\$253.46	Pepsi/Coke Donation
Staff Vending	\$480.48	Pepsi/Coke Donation
Athletics	\$48.00	Pepsi/Coke Donation

- The Herff Jones contract for caps, gowns, class rings and the Leonard’s contract for school pictures could not be located. All contracts are required to be completed and approved by the principal prior to inception. Copies of all contracts should be retained for auditing purposes. We were unable to determine if the commission received were accurate.
- A PROP-2 form was not completed for the purchase of a vibraphone, marimba and two sound systems. PROP-2 forms must be completed for all capital expenditures of \$1,000 or more.
- The former school secretary is still listed as an authorized check signer. The school should develop procedures to ensure bank signatures cards are updated in a timely manner.
- The bank balance on June 30, 2019, was over \$389,000 and was not earning interest. The District has policies and procedures that allow for investment of idle school Internal Funds with the District Treasury Department, which could have earned approximately 2.5% during the year ended June 30, 2019.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Windermere High (Continued)

Current year comments (Continued)

Cash receipts:

- Assignment and accountability records were not completed properly. The records were missing totals, signatures and unused subsidiary receipts. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. All assignment and accountability records should be signed by the person responsible for maintaining the records. Any missing receipts should have an explanation attached and include the principal's signature.
- 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.
- Receipts were not issued immediately upon transfer of collections from the students to the teachers for the following collections. All money collected should be counted in the presence of the student and a receipt must be issued at that time. An official receipt needs to be completed for each event and for each person who remits money to the bookkeeper.

Event	Official receipt amount
Band Lunch/Dinner	\$750.75
Wreath/Tree Fundraiser	\$4,437.00
Frozen Food Fundraiser	\$16,196.00
Girls Golf Team Player Packs	\$1,845.00
Boys Lacrosse	\$2,000.00
Dance Club Auditions	\$590.00

- Transfer documents or receipts were not issued immediately upon transfer of collections from a coach to the athletic director for the collection of \$475.00. Transfer receipt must be issued immediately upon the transfer of monies from one individual to another in order to maintain accountability for the funds. An official receipt needs to be completed for each event and for each person who remits money to the bookkeeper.
- There was a balance of \$300.00 in the change funds account as of June 30, 2019. School Board policy requires change funds to be closed annually prior to June 30th. The change fund for the Softball Girls account totaling \$100.00 was not returned by June 30, 2019. Staff members stated that the funds may have been turned in with Snack Bar collections but we were unable to verify this statement since change funds were not recorded separately on source documentation.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Windermere High (Continued)

Current year comments (Continued)

Cash receipts (Continued):

- The following receipts with a specific purpose 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.

Source	Official receipt amount	Purpose
College Board AP Rebate	\$3,000.00	Advanced Placement
Leonard’s Pictures	\$3,872.00	Senior Class
Herff Jones Cap & Gowns	\$8,762.00	Senior Class

Fundraisers and admission events:

- The request for fund raising activity forms were not completed for the Band/Lunch dinner, the Chorus Yankee Candle fundraiser and the SGA Food Cart. In addition, the sales reports were not completed for the Band/Lunch dinner, the Chorus Yankee Candle fundraiser and Flag Football Apparel. Lastly, the sales reports for the Football Discount Cards, Parking Decals and Student Council Bundt Cakes fundraisers were not completed properly. 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.
- Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the Band Wreath/Tree fundraiser, the Flag Football Apparel fundraiser, the PE Lock resale activity or any concession sale. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.
- Prior approval was not obtained by the District office for the Girls Softball fundraiser conducted online. Any online fundraiser must be approved in writing by the District office prior to making any commitments.
- Homecoming and Prom tickets did not have the price of the event published on the ticket. Tickets must be pre-numbered and have the price of the event on the ticket. In addition, seventy-nine unsold tickets with an average resale value of \$4,937.00 were not retained for audit verification. Any unsold tickets should be retained to confirm tickets were not sold and monies were not misappropriated.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Windermere High (Continued)

Current year comments (Continued)

Fundraisers and admission events (Continued):

- A certification statement for Prom tickets produced in-house only included 800 tickets when 899 tickets were sold per the ticket sales report. The sponsor of the event and the principal must sign a certification statement indicating the series and price of the tickets produced in-house. All tickets produced in-house must be included on the certification statement and signed by the sponsor of the event and the principal.
- The ticket sales report for the Homecoming, Winter Concert, Prom and Athletic events were not completed properly. The ticket sales report included math calculation errors, did not indicate the official receipt numbers and were not always signed by the bookkeeper. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.
- Ticket inventory reports for athletic events were not completed properly. A summary report showing beginning inventory series, total tickets sold and ending inventory series was not prepared for each ticket type. Schools are to maintain accurate ticket inventory reports for each ticket type, complete ticket sales reports for each event and retain unsold tickets for all admission events.

Cash disbursements:

- The following checks did not agree with the amount of the corresponding vendor invoice or receipt. All disbursements should be properly supported and agree with the underlying documentation.

Check number	Check amount	Invoice amount
1870	\$2,764.50	\$2,723.60
2007	\$235.08	\$234.08
2058	\$236.50	\$232.84
2514	\$192.24	\$206.48
2873	\$38.86	\$30.86

- Sales tax totaling \$2.66 was reimbursed on an exempt purchase. Purchases made by a school with ownership and title remaining with the school are exempt from sales tax.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Windermere High (Continued)

Current year comments (Continued)

Cash disbursements (Continued):

- Staff members were reimbursed \$666.68 for actual gas purchases instead of mileage reimbursements. School Board policy DKC states that if the use of a personal vehicle is authorized, mileage shall be reimbursed at the maximum federal prescribed rate. The Internal Accounts Handbook states that reimbursement for mileage is permitted and should be properly documented with travel forms.
- Band Concession sales reports disclosed cash disbursements totaling \$1,424.74 directly from sales proceeds. School Board Policy DIB states, approved pre-numbered checks shall be used as the means of disbursing funds and as the basis for entries to the accounting records. The Internal Accounts Handbook states, all payments are made with a school check. Cash disbursements from sale proceeds are prohibited.
- Disbursements totaling \$859.54 were improper expenditures made from the athletic gate account for a coaches' luncheon. The Internal Accounts requires Athletic funds to be used to support the school's athletic programs.
- An independent contractor agreement form was not completed for the Band instruction consulting services. An independent contractor agreement form must be completed and approved by the Superintendent or authorized designee and signed by the consultant before services are rendered.
- Checks totaling \$28,082.32 were made from the Parking Decal account for shirts, jackets and gear for security, staff/mentor and custodial personnel. The Internal Accounts Department stated that these types of expenditures for security parking staff are permitted; however, the amount of these purchases appears excessive. Since the Parking Decal is a general account, School Board Policy DIB states that all funds designated for general purposes shall be used to benefit the student body.
- The school received services from a local golf club for the girls soccer banquet that is not registered to do business with the District. The corresponding invoice of \$1,999.68 had not been paid as of June 30, 2019. School Board policy and the Internal Accounts Handbook requires businesses that provide goods or services to the District to be registered as approved vendors. Checks are not to be written or entered in the accounting system for any vendors unless approved by the District Procurement Department.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Windermere High (Continued)

Current year comments (Continued)

Cash disbursements (Continued):

- The School Board Procurement Services Policy was not followed for the purchase of student lanyards and SGA District lunch meeting. 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.

Purchasing card:

- The school split transactions for table and chair rentals totaling \$4,750.50 to avoid the single transaction limit for purchasing cards. The purchase was split into eight transactions, which circumvents the single purchasing card transaction limit of \$999. The Purchasing Card Manual states that payment for purchases shall not be split as an attempt to stay within the single purchase limit. There is a procedure that can be followed to obtain temporary approval for transactions larger than \$999.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Windy Ridge K-8

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Winegard Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following official receipts did not include proper supporting documentation and were deposited into the Principal's Discretionary account. Official receipt numbers 444 and 509 appear to be donations, while official receipt 522 was for school picture commissions. Supporting documentation, such as a remittance advice, a detailed monies collected form, or a subsidiary receipt, should accompany all official receipts. 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.

Official receipt number	Official receipt date	Official receipt amount
444	August 16, 2018	\$5,000.00
509	February 1, 2019	\$1,000.00
522	April 19, 2019	\$160.45



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Winter Park Campus – Orange Technical College

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Winter Park High

Comments repeated from prior report

General procedures:

- The school utilized three third-party credit cards during the year. Schools are not permitted to enter into credit agreements.

Current year comments

None noted.



**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Wolf Lake Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Wolf Lake Middle

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- A ticket sales report and ticket inventory report were not completed for the Legally Blonde production. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. All tickets must be accounted for on a ticket inventory report.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
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Wyndham Lakes Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Zellwood Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Assignment and accountability records were not completed properly. Some receipts noted as missing did not have an explanation attached. 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.



Required Communications
June 30, 2019

November 22, 2019

The School Board of Orange County, Florida
Orlando, Florida

We are pleased to present the results of our audit of the 2019 financial statement of the Internal Funds of the School District of Orange County, Florida ("Orange County Public Schools") ("OCPS Internal Funds").

This report to the School Board summarizes our audit, the report issued and various analyses and observations related to OCPS Internal Funds accounting and reporting. The document also contains the communications required by our professional standards.

Our audit was designed, primarily, to express an opinion on the 2019 OCPS Internal Funds financial statement. We considered OCPS' current and emerging business needs, along with an assessment of risks that could materially affect the financial statement, and aligned our audit procedures accordingly. We conducted the audit with the objectivity and independence that you, the School Board, expect. We received the full support and assistance of OCPS personnel.

At Carr, Riggs & Ingram, LLC (CRI), one of our core values is to provide tailored client service to help you achieve your goals and strengthen your management systems and processes. We are proud of our hands-on, service-centric approach and work to continually improve the quality of our services. Please don't hesitate to provide feedback on our services to assist us in evaluating ourselves.

This report is intended solely for the information and use of the School Board and Management and should not be used by anyone other than these specified parties.

We appreciate this opportunity to work with you. If you have any questions or comments, please contact me at 407-644-7455 or jchristensen@cricpa.com.

Very truly yours,



Jennifer Christensen

Required Communications

As discussed with the School Board and management during our planning process, our audit plan represented an approach responsive to the assessment of risk for the OCPS Internal Funds. Specifically, we planned and performed our audit to:

- Perform audit services, as requested by the School Board, in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, in order to express an opinion on OCPS Internal Funds' financial statement for the year ended June 30, 2019;
- Communicate directly with the School Board and management regarding the results of our procedures;
- Address with the School Board and management any accounting and financial reporting issues;
- Anticipate and respond to concerns of the School Board and management; and
- Perform other audit-related projects as they arise and upon request.

Required Communications

We have audited the financial statement of OCPS Internal Funds for the year ended June 30, 2019, and have issued our report thereon dated November 22, 2019. Professional standards require that we provide you with the following information related to our audit:

MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
<p>Auditor's responsibility under Generally Accepted Auditing Standards</p>	<p>As stated in our engagement letter dated July 11, 2019, our responsibility, as described by professional standards, is to express an opinion about whether the financial statement prepared by management with your oversight is fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (GAAP). Our audit of the financial statement does not relieve you or management of your responsibilities.</p> <p>As part of our audit, we considered the internal control of the OCPS Internal Funds. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.</p>
<p>Client's responsibility</p>	<p>Management, with oversight from those charged with governance, is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation of the statement of fiduciary assets and liabilities in conformity with the applicable framework. Management is responsible for the design and implementation of programs and controls to prevent and detect fraud.</p>
<p>Planned scope and timing of the audit</p>	<p>Our initial audit plan was not significantly altered during our fieldwork.</p>
<p>Management judgments and accounting estimates <i>The process used by management in forming particularly sensitive accounting estimates and the basis for the auditor's conclusion regarding the reasonableness of those estimates.</i></p>	<p>No significant estimates were noted regarding the financial statement.</p>
<p>Potential effect on the financial statement of any significant risks and exposures <i>Major risks and exposures facing OCPS Internal Funds and how they are disclosed.</i></p>	<p>No such risks or exposures were noted.</p>

Required Communications

MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
<p>Significant accounting policies, including critical accounting policies and alternative treatments within generally accepted accounting principles and the auditor's judgment about the quality of accounting principles</p>	<p>See Note 1 to the financial statement.</p> <p>In January 2017 the GASB issued GASB 84, <i>Fiduciary Activities</i>. This guidance establishes criteria for identifying fiduciary activities for all state and local governments and how those activities should be reported. An activity meeting the criteria should be reported in a fiduciary fund and should present a statement of fiduciary net position and a statement of changes in fiduciary net position. This standard is effective for reporting periods beginning July 1, 2019. The District is currently evaluating the impact of the guidance on the financial statement.</p>
<p>Significant difficulties encountered in the audit <i>Any significant difficulties, for example, unreasonable logistical constraints or lack of cooperation by management.</i></p>	<p>None.</p>
<p>Disagreements with management <i>Disagreements, whether or not subsequently resolved, about matters significant to the financial statement or auditors' report. This does not include those that came about based on incomplete facts or preliminary information.</i></p>	<p>None.</p>
<p>Other findings or issues <i>Matters significant to oversight of the financial reporting practices by those charged with governance. For example, an entity's failure to obtain the necessary type of audit, such as one under Government Auditing Standards, in addition to GAAS.</i></p>	<p>None.</p>
<p>Matters arising from the audit that were discussed with, or the subject of correspondence with, management <i>Business conditions that might affect risk or discussions regarding accounting practices or application of auditing standards.</i></p>	<p>None.</p>

Required Communications

MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
<p>Corrected and uncorrected misstatements <i>All significant audit adjustments arising from the audit, whether or not recorded by OCPS, that could individually or in the aggregate have a significant effect on the financial statement. All uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented, that were determined by management to be immaterial, both individually and in the aggregate, to the financial statement taken as a whole. Any internal control deficiencies that could have prevented the misstatements.</i></p>	<p>Please see the following section titled "Summary of Audit Adjustments."</p>
<p>Major issues discussed with management prior to retention <i>Any major accounting, auditing or reporting issues discussed with management in connection with our initial or recurring retention.</i></p>	<p>None.</p>
<p>Consultations with other accountants <i>When management has consulted with other accountants about significant accounting or auditing matters.</i></p>	<p>None of which we are aware.</p>
<p>Written representations <i>A description of the written representations the auditor requested.</i></p>	<p>See "Listing of Management Representations" section.</p>
<p>Internal control deficiencies <i>Any significant deficiencies or material weaknesses in the design or operation of internal control that came to the auditor's attention during the audit.</i></p>	<p>See "Internal Control Findings" section.</p>
<p>Fraud and illegal acts <i>Fraud involving senior management, the School Board or those responsible for internal controls, or causing a material misstatement of the financial statement, where the auditor determines there is evidence that such fraud may exist. Any illegal acts coming to the auditor's attention involving senior management and any other illegal acts, unless clearly inconsequential.</i></p>	<p>We are unaware of any fraud or illegal acts involving management or causing material misstatement of the financial statement.</p>

Required Communications

MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
<p>Other information in documents containing audited financial statement</p> <p><i>The external auditor's responsibility for information in a document containing the audited financial statement, as well as any procedures performed and the results.</i></p>	<p>Our responsibility related to documents containing the financial statement is to read the other information to consider whether:</p> <ul style="list-style-type: none">• Such information is materially inconsistent with the financial statement; and• We believe such information represents a material misstatement of fact. <p>We have not been provided any such items to date and are unaware of any other documents that contain the audited financial statement.</p>

Summary of Audit Adjustments

During the course of our audit, we accumulate differences between amounts recorded in the OCPS Internal Funds and amounts that we believe are required to be recorded under GAAP. Those adjustments are either recorded (corrected) by OCPS or passed (uncorrected) based on qualitative and quantitative materiality considerations on a school-by-school basis. Note that the adjustments are related to entries to convert the records from cash basis to accrual basis.

QUALITATIVE MATERIALITY CONSIDERATIONS

In evaluating the materiality of audit differences when they do arise, we consider both quantitative and qualitative factors, for example:

- Whether the difference arises from an item capable of precise measurement or whether it arises from an estimate, and, if so, the degree of imprecision inherent in the estimate.
- Whether the difference masks a change in earnings or other trends.
- Whether the difference changes a net decrease in assets to net increase, or vice versa.
- Whether the difference concerns an area of the OCPS Internal Fund's operating environment that has been identified as playing a significant role in the OCPS Internal Fund's operations or viability.
- Whether the difference affects compliance with regulatory requirements.
- Whether the difference involves concealment of an unlawful transaction.

Summary of Audit Adjustments

Recorded (Corrected Journal Entries)

<u>School</u>	<u>JE #</u>	<u>Description</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Expense/ (Revenue)</u>
Aloma ES	AJE1	Investments	8,106		
Aloma ES	AJE1	General			(8,106)
Andover Elementary	AJE1	Prepaid expenses	6,150		
Andover Elementary	AJE1	General			(6,150)
Audubon Park K-8	AJE1	Accounts payable		(22,247)	
Audubon Park K-8	AJE1	Trust			22,247
Avalon Middle	AJE1	Inventory	3,805		
Avalon Middle	AJE1	Department			(1,474)
Avalon Middle	AJE1	Trust			(2,331)
Avalon Middle	AJE2	Accounts payable		(9,672)	
Avalon Middle	AJE2	General			9,672
College Park MS	AJE1	General			2,588
College Park MS	AJE1	Accounts payable		(2,588)	
College Park MS	AJE2	Inventory	7,532		
College Park MS	AJE2	Athletics			(7,532)
Cypress Creek High	AJE1	General			15,809
Cypress Creek High	AJE1	Accounts payable		(15,809)	
Discover Middle	AJE1	Inventory	1,974		
Discover Middle	AJE1	Departments			(1,974)
Eccleston Elementary	AJE1	Clubs			1,591
Eccleston Elementary	AJE1	Trust			100
Eccleston Elementary	AJE1	Accounts payable		(1,691)	
Freedom Middle	AJE1	Inventory	13,818		
Freedom Middle	AJE1	Departments			(13,818)
GED Testing	AJE1	Departments			(32,332)
GED Testing	AJE1	Departments			32,332
GED Testing	AJE2	Accounts payable		(22,509)	
GED Testing	AJE2	Departments			22,509
Innovation Middle	AJE1	Accounts receivable	5,632		
Innovation Middle	AJE1	Athletics			(405)
Innovation Middle	AJE1	Classes			(935)
Innovation Middle	AJE1	Clubs			(400)
Innovation Middle	AJE1	Departments			(1,800)
Innovation Middle	AJE1	Trust			(210)
Innovation Middle	AJE1	General			(1,882)
Jackson Middle	AJE1	Inventory	8,104		
Jackson Middle	AJE1	Athletics			(4,376)
Jackson Middle	AJE1	Departments			(3,728)
Jones High	AJE1	Change funds	(1,500)		
Jones High	AJE1	Athletics			1,500

Summary of Audit Adjustments

<u>School</u>	<u>JE #</u>	<u>Description</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Expense/ (Revenue)</u>
Kaley-Lake Como K-8	AJE1	Inventory	2,360		
Kaley-Lake Como K-8	AJE1	Trust			(2,360)
Lake Nona HS	AJE1	Prepaid expenses	99,000		
Lake Nona HS	AJE1	Music			(99,000)
Lake Silver ES	AJE1	Prepaid expenses	2,625		
Lake Silver ES	AJE1	General			(2,625)
Maxey ES	AJE1	General			6,050
Maxey ES	AJE1	Accounts payable		(6,050)	
McCoy ES	AJE1	Inventory	1,240		
McCoy ES	AJE1	General			(1,240)
Mid Florida Campus - Orange Technical College	AJE1	Inventory	102,667		
Mid Florida Campus - Orange Technical College	AJE1	Classes			(45,560)
Mid Florida Campus - Orange Technical College	AJE1	General			(57,107)
Mollie Ray Elementary	AJE1	Trust			632
Mollie Ray Elementary	AJE1	Accounts payable		(632)	
Mollie Ray Elementary	AJE2	Inventory	3,521		
Mollie Ray Elementary	AJE2	General			(3,521)
Odyssey Middle	AJE1	Inventory	1,868		
Odyssey Middle	AJE1	Departments			(1,053)
Odyssey Middle	AJE1	Music			(815)
Orlando Campus - Orange Technical College	AJE1	Accounts receivable	109,740		
Orlando Campus - Orange Technical College	AJE1	Classes			(101,377)
Orlando Campus - Orange Technical College	AJE1	General			(8,363)
Robinswood Middle	AJE1	Accounts payable		(8,174)	
Robinswood Middle	AJE1	Athletics			7,524
Robinswood Middle	AJE1	Departments			650
Sally Ride Elementary	AJE1	General			3,357
Sally Ride Elementary	AJE1	Investments	(3,357)		
Sally Ride Elementary	AJE2	Trust			13,607
Sally Ride Elementary	AJE2	Due to District		(13,607)	
Southwest Middle	AJE1	Inventory	15,190		
Southwest Middle	AJE1	Athletics			(15,190)
Sun Blaze Elementary	AJE1	General			12,108
Sun Blaze Elementary	AJE1	Accounts payable		(12,108)	

Summary of Audit Adjustments

<u>School</u>	<u>JE #</u>	<u>Description</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Expense/ (Revenue)</u>
Thornebrooke Elementary	AJE1	Accounts payable		(2,327)	
Thornebrooke Elementary	AJE1	General			2,327
Union Park Elementary	AJE1	Inventory	412		
Union Park Elementary	AJE1	Classes			(412)
Walker Middle	AJE1	Accounts payable		(3,054)	
Walker Middle	AJE1	General			3,054
West Orange High	AJE1	Accounts payable		(35,090)	
West Orange High	AJE1	Athletics			3,676
West Orange High	AJE1	Music			14,408
West Orange High	AJE1	Clubs			16,606
West Orange High	AJE1	General			400
Westside Campus - Orange Technical College	AJE1	Accounts receivable	60,789		
Westside Campus - Orange Technical College	AJE1	Classes			(60,270)
Westside Campus - Orange Technical College	AJE1	General			(519)
Winter Park Campus - Orange Technical College	AJE1	Accounts receivable	34,820		
Winter Park Campus - Orange Technical College	AJE1	Classes			(34,498)
Winter Park Campus - Orange Technical College	AJE1	General			(322)
Winter Park Campus - Orange Technical College	AJE2	Accounts payable		(44,140)	
Winter Park Campus - Orange Technical College	AJE2	Classes			37,280
Winter Park Campus - Orange Technical College	AJE2	General			6,860
Winter Park High	AJE1	Accounts payable		(75,440)	
Winter Park High	AJE1	Athletics			12,950
Winter Park High	AJE1	Music			1,200
Winter Park High	AJE1	Departments			790
Winter Park High	AJE1	General			60,500
			<u>484,496</u>	<u>(275,138)</u>	<u>(209,358)</u>

Summary of Audit Adjustments

Below are the adjustments recorded during the prior year audit and reversed during the current year audit in order to convert the beginning balances from cash basis to accrual basis.

<u>Description</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Expense/ (Revenue)</u>
Internal accounts payable		262,663	
Athletics			(16,793)
Music			(2,446)
Classes			(106,632)
Clubs			(1,740)
Departments			(32,217)
Trust			(35)
General			(102,800)
			<hr/>
Total for all schools	-	262,663	(262,663)
			<hr/> <hr/>

Passed (Uncorrected Journal Entries)

<u>School</u>	<u>JE #</u>	<u>Description</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Expense/ (Revenue)</u>
Arbor Ridge K-8	PJE1	Inventory	229		
Arbor Ridge K-8	PJE1	Trust			(229)
Blankner K-8	PJE1	General			2,051
Blankner K-8	PJE1	Accounts payable		(2,051)	
Boone High	PJE1	Inventory	16,240		
Boone High	PJE1	General			(16,240)
Carver Middle	PJE1	General			854
Carver Middle	PJE1	Accounts payable		(854)	
Chain of Lakes Middle	PJE1	Music			2,010
Chain of Lakes Middle	PJE1	Accounts payable		(2,010)	
Chain of Lakes Middle	PJE2	Inventory	891		
Chain of Lakes Middle	PJE2	General			(891)
Cypress Creek High	PJE1	Accounts receivable	1,626		
Cypress Creek High	PJE1	Athletics			(1,150)
Cypress Creek High	PJE1	Classes			(476)
Dillard Street Elementary	PJE1	Investments	(295)		
Dillard Street Elementary	PJE1	General			295
Dr. Phillips High	PJE1	Athletics			16,787
Dr. Phillips High	PJE1	Music			1,100
Dr. Phillips High	PJE1	Classes			42
Dr. Phillips High	PJE1	Clubs			2,425
Dr. Phillips High	PJE1	Departments			400
Dr. Phillips High	PJE1	General			11,912
Dr. Phillips High	PJE1	Accounts payable		(32,666)	

Summary of Audit Adjustments

<u>School</u>	<u>JE #</u>	<u>Description</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Expense/ (Revenue)</u>
East River High	PJE1	Athletics			9,318
East River High	PJE1	Accounts payable		(9,318)	
Edgewater High	PJE1	Athletics			3,879
Edgewater High	PJE1	Classes			71
Edgewater High	PJE1	Clubs			768
Edgewater High	PJE1	Accounts payable		(4,718)	
Evans High	PJE1	Inventory	6,737		
Evans High	PJE1	Athletics			(1,310)
Evans High	PJE1	Music			(2,272)
Evans High	PJE1	Classes			(90)
Evans High	PJE1	Clubs			(112)
Evans High	PJE1	Departments			(2,941)
Evans High	PJE1	Trust			(12)
Freedom High	PJE1	Investments	4,362		
Freedom High	PJE1	General			(4,362)
Freedom High	PJE2	Athletics			19,166
Freedom High	PJE2	Classes			750
Freedom High	PJE2	General			5,000
Freedom High	PJE2	Accounts payable		(24,916)	
Freedom Middle	PJE1	Investments	865		
Freedom Middle	PJE1	General			(865)
Howard Middle	PJE1	Investments	1,807		
Howard Middle	PJE1	General			(1,807)
Hunters Creek Middle	PJE1	Inventory	3,753		
Hunters Creek Middle	PJE1	Athletics			(2,545)
Hunters Creek Middle	PJE1	Trust			(1,208)
Innovation Middle	PJE1	Accounts payable		(550)	
Innovation Middle	PJE1	Music			164
Innovation Middle	PJE1	Clubs			150
Innovation Middle	PJE1	Trust			50
Innovation Middle	PJE1	General			186
Innovation Middle	PJE2	Inventory	3,324		
Innovation Middle	PJE2	Departments			(3,156)
Innovation Middle	PJE2	General			(168)
Jones High	PJE1	Athletics			3,821
Jones High	PJE1	Music			1,056
Jones High	PJE1	Clubs			514
Jones High	PJE1	Departments			197
Jones High	PJE1	Accounts payable		(5,588)	
Lake Nona Middle	PJE1	Prepaid expenses	2,650		
Lake Nona Middle	PJE1	Music			(2,650)

Summary of Audit Adjustments

<u>School</u>	<u>JE #</u>	<u>Description</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Expense/ (Revenue)</u>
Lake Whitney Elementary	PJE1	Classes (reduce revenue)			64
Lake Whitney Elementary	PJE1	Classes (reduce expenses)			(64)
Lake Whitney Elementary	PJE1	Trust (increase expenses)			1,813
Lake Whitney Elementary	PJE1	Trust (increase revenues)			(1,813)
Lakeview Middle	PJE1	Inventory	1,841		
Lakeview Middle	PJE1	Athletics			(953)
Lakeview Middle	PJE1	Classes			(85)
Lakeview Middle	PJE1	General			(803)
Legacy Middle	PJE1	Inventory	2,832		
Legacy Middle	PJE1	Departments			(2,832)
Maitland Middle	PJE1	Inventory	3,355		
Maitland Middle	PJE1	Departments			(3,355)
McCoy Elementary	PJE1	Investments	43		
McCoy Elementary	PJE1	General			(43)
Mid Florida Campus - Orlando Technical College	PJE1	Classes			17,739
Mid Florida Campus - Orlando Technical College	PJE1	Clubs			6,700
Mid Florida Campus - Orlando Technical College	PJE1	General			883
Mid Florida Campus - Orlando Technical College	PJE1	Accounts payable		(25,322)	
Mid Florida Campus - Orlando Technical College	PJE2	Accounts receivable	27,625		
Mid Florida Campus - Orlando Technical College	PJE2	Classes			(27,625)
Millennia Gardens Elementary	PJE1	Accounts receivable	1,044		
Millennia Gardens Elementary	PJE1	General			(1,044)
Pine Hills Elementary	PJE1	Investments	78		
Pine Hills Elementary	PJE1	General			(78)
Ocoee Elementary	PJE1	General			81
Ocoee Elementary	PJE1	Accounts payable		(81)	
Ocoee Middle	PJE1	Investments	561		
Ocoee Middle	PJE1	General			(561)
Odyssey Middle	PJE1	Investments	423		
Odyssey Middle	PJE1	General			(423)
Rock Springs Elementary	PJE1	Inventory	3,071		
Rock Springs Elementary	PJE1	General			(3,071)
Rolling Hills Elementary	PJE1	Investments	48		
Rolling Hills Elementary	PJE1	General			(48)

Summary of Audit Adjustments

<u>School</u>	<u>JE #</u>	<u>Description</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Expense/ (Revenue)</u>
Sally Ride Elementary	PJE1	Accounts receivable	1,518		
Sally Ride Elementary	PJE1	Trust			(1,518)
Southwood Elementary	PJE1	Due from District			7,775
Southwood Elementary	PJE1	Deferred revenue		(7,775)	
Sunridge Middle	PJE1	Inventory	3,196		
Sunridge Middle	PJE1	Athletics			(3,196)
Timber Lakes Elementary	PJE1	Accounts receivable	1,893		
Timber Lakes Elementary	PJE1	Trust			(1,893)
University High	PJE1	Inventory	16,805		
University High	PJE1	Athletics			(9,800)
University High	PJE1	Music			(3,691)
University High	PJE1	Clubs			(2,906)
University High	PJE1	Trust			(408)
University High	PJE2	Accounts payable		(9,605)	
University High	PJE2	Athletics			9,605
Vista Lakes Elementary	PJE1	General			458
Vista Lakes Elementary	PJE1	Accounts payable		(458)	
Wekiva High	PJE1	Inventory	4,697		
Wekiva High	PJE1	General			(4,697)
West Orange High	PJE1	Accounts receivable	11,302		
West Orange High	PJE1	General			(11,302)
Westside Campus - Orlando Technical College	PJE1	Inventory	3,880		
Westside Campus - Orlando Technical College	PJE1	General			(3,880)
Westside Campus - Orlando Technical College	PJE2	Classes			12,007
Westside Campus - Orlando Technical College	PJE2	Accounts payable		(12,007)	
Wetherbee Elementary	PJE1	Classes			1,892
Wetherbee Elementary	PJE1	Accounts payable		(1,892)	
Winter Park High	PJE1	Inventory	16,274		
Winter Park High	PJE1	Athletics			(7,030)
Winter Park High	PJE1	Music			(6,336)
Winter Park High	PJE1	Classes			(169)
Winter Park High	PJE1	Clubs			(2,020)
Winter Park High	PJE1	Departments			(479)
Winter Park High	PJE1	General			(240)
		Passed Totals	142,675	(139,811)	(2,864)
Reversal of Prior Year Passed Adjustments			-	44,782	(44,782)
Total Effect on This Year's Financial Statement			142,675	(95,029)	(47,646)

Listing of Management Representations

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 11, 2019, including our responsibility for the preparation and fair presentation of the financial statement in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statement referred to above is fairly presented in conformity with U.S. GAAP and includes all properly classified funds and other financial information of the Internal Funds. There are no component units that are required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) There were no accounting estimates made that are significant to the financial statement.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statement that would require adjustment to or disclosure in the financial statement. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statement.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statement for the Internal Funds. A list of the uncorrected misstatements is included in the Required Communications letter and attached to this letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP. (There are no such amounts noted that need to be accounted for or disclosed in the financial statement.)
- 10) Guarantees, whether written or oral, under which the Orange County Public Schools' Internal Funds are contingently liable, if any, have been properly recorded or disclosed. (There were no such guarantees.)

Listing of Management Representations

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statement, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statement.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statement may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statement.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statement communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statement.
- 17) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statement, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 18) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Government—specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.
- 21) We have a process to track the status of audit findings and recommendations.
- 22) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

Listing of Management Representations

- 23) We have provided our views on reported recommendations, as well as our planned corrective actions, for the report.
- 24) The School District of Orange County, Florida has no plans or intentions that may materially affect the carrying value or classification of assets or liabilities.
- 25) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us; and legal and contractual provisions for reporting specific activities in separate funds.
- 26) There were no instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statement or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 27) There were no instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 28) There were no instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 29) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statement, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 30) As part of your audit, you assisted with preparation of the financial statements and related notes, including proposing journal entries to convert the financial statements from cash basis to accrual basis. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have designated Linda Lindsey and Janet Bush, to oversee these services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 31) The School District of Orange County, Florida has satisfactory title to all owned assets reported on the Internal Funds' financial statement, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 32) The School District of Orange County, Florida has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.

Listing of Management Representations

- 33) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- 34) The financial statements properly classify all funds and activities.
- 35) Investments (reported as cash equivalents) are properly valued.
- 36) Provisions for uncollectible receivables have been properly identified and recorded.
- 37) With respect to the schedule of revenue, expenditures, and changes in internal accounts payable by school for the year ended June 30, 2019:
- a) We acknowledge our responsibility for presenting the schedule of revenue, expenditures, and changes in internal accounts payable by school for the year ended June 30, 2019, in accordance with accounting principles generally accepted in the United States of America, and we believe the schedule of revenue, expenditures, and changes in internal accounts payable by school for the year ended June 30, 2019, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the schedule of revenue, expenditures, and changes in internal accounts payable by school for the year ended June 30, 2019, have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the schedule of revenue, expenditures, and changes in internal accounts payable by school for the year ended June 30, 2019, is not presented with the audited financial statement, we will make the audited financial statement readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 38) We will not record your proposed audit adjustments since these adjustments were done to convert the financial statement from cash basis to accrual basis and our accounting records continue to be on the cash basis.

The School Board of Orange County, Florida
Orlando, Florida

In planning and performing our audit of the statement of fiduciary assets and liabilities for the Internal Funds of the School District of Orange County, Florida (“Orange County Public Schools”) (“OCPS’ Internal Funds”) as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered Orange County Public Schools’ Internal Funds’ internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of OCPS’ Internal Funds’ internal control. Accordingly, we do not express an opinion on the effectiveness of OCPS’ Internal Funds’ internal control.

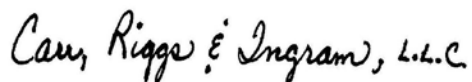
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statement will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

We did identify matters that we feel are appropriate to communicate to Orange County Public Schools for improving the efficiency of the present accounting system and the operation of the schools’ Internal Funds. We included in the accompanying chart of internal control recommendations for Management’s consideration. We also noted specific matters involving the internal control of the individual schools and their compliance with applicable laws and regulations that we included in our report dated November 22, 2019.

This communication is intended solely for the information and use of management, the School Board, and others within OCPS’ Internal Funds, and is not intended to be, and should not be, used by anyone other than these specified parties.

CARR, RIGGS & INGRAM, LLC



Orlando, Florida
November 22, 2019

Internal Control Findings

The following legend should be used in conjunction with reviewing the “Rating” of each of the identified internal control items:

IP = Improvement Point	D = Control Deficiency	SD = Significant Deficiency	MW = Material Weakness
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CONTROL NUMBER	RATING	AREA	ITEM NOTED	SUGGESTION	MANAGEMENT ACTION
19-01 (Repeat Comment from prior year 18-02 and 17-02)	IP	Information Technology General Control (ITGC)- Control Environment	The two service organizations which provide software used for internal accounts accounting do not have an annual SSAE 18 audit conducted over their internal controls.	It is recommended that management continue to seek a SOC report for both service organizations since management needs to understand the service organizations’ controls over the data and program development as management will still be responsible for the controls.	A clause has been added to the contract with both organizations requiring an audit in accordance with SSAE 18. One of the service organizations is expected to have an annual SSAE 18 audit conducted over their internal controls for the calendar year 2019.

Internal Control Findings

CONTROL NUMBER	RATING	AREA	ITEM NOTED	SUGGESTION	MANAGEMENT ACTION
19-02 (Repeat comment from prior year 18-03)	IP	Information Technology General Control (ITGC)- Logical Access	We noted that the current Active Directory password policy, which governs the SFO system, does not meet the ICTS Password Management policy for items such as the minimum characters required for passwords and lockout thresholds when entering incorrect passwords.	The password policy for Active Directory should comply with the minimum requirements set forth in the ICTS Password Management policy.	ITS Management agrees that there should be alignment between the written and published "Password Policy" and the Active Directory password policy. The published Password Policy will be amended to match the Active Directory threshold of 10 unsuccessful attempts.

We wanted to acknowledge the continuous training that the District provides to the school Internal Fund bookkeepers, both at a group level and on a one-to-one basis. The annual bookkeeper meeting is a useful forum for bookkeepers to learn information and to exchange ideas with each other on best practices.

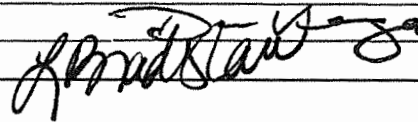
The Internal Accounts, Finance, and Internal Audit Departments work seamlessly together and all continue to assess areas for improvement and are proactive in addressing any such areas.

We also wanted to thank the school principals and bookkeepers for their time and cooperation during our audit.

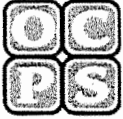
AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2018-2019

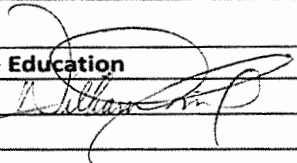
DEPARTMENT/SCHOOL:
 ADMINISTRATOR/PRINCIPAL:
 DEPARTMENT HEAD/AREA SUPERINTENDENT:

Aloma Elementary
Don Vega
Dr. Leigh Ann Bradshaw 

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>A sales report was not completed for the Media Birthday Book Club. A sales report is required for each sales activity conducted and must be signed by the Principal.</p>	<p>Make sure the Media Specialist knows that a sales report must be completed following each sales activity.</p>	<p>Bookkeeper and Principal</p>	<p>Immediately. There will be a sales report with the fund raiser report.</p>



AUDIT RESPONSE MATRIX **FISCAL PERIOD OR AUDIT DATE:**
10/18/2019

Department / School Name	Bookkeeping- Alternative Education
Administrator / Department Head	William Tovine- Principal 
Cabinet Official / Area Superintendent	Greg Moody


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 main office were not turned in to the school bookkeeper in a timely manner	All external collections should be turned in to the bookkeeper within 3-5 days	Latrice Jones Bookkeeper	10/2019 moving forward. I will make sure the person turning in the money have it in office within 3-5 days regardless of the amount.
A sales report were not completed for fundraiser	Sales report is required for each sales activity and signed by principal	Latrice Jones Bookkeeper	10/2019 moving forward. I will make sure all fundraisers have a sales report and that the report are signed by the principal

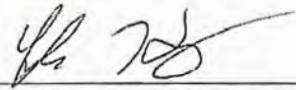


Department / School Name	Apopka Elementary School
Administrator / Department Head	Mrs. Pinder
Cabinet Official / Area Superintendent	Dr. Jones <i>[Signature]</i>

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)
Balance of internal fund excessive	Send more money throughout the year	Principal and Secretary	<i>We are working immediately on spending excess monies</i>
No inventory report for 5 th grade dance	All tickets must be accounted for	Secretary	<i>we have discussed with the staff about the importance of doing a inventory report</i>
			<i>Leticia Pinder</i> <i>Marilyn Suis</i>



Department / School Name	Apopka HS
Administrator / Department Head	Lyle Heinz
Cabinet Official / Area Superintendent	Dr. Border 



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)
Prom contract included provision for complementary hotel room provided to district employee.	Following up with EAD / Dr. Barrios for clarification	Sue Cevallos / Bookkeeper	
Official receipt did not include proper supporting documentation	All receipts must be filled correctly.	Sue Cevallos / Bookkeeper	At the time deposit is given and process / end of business day
Sales report did not include the corresponding official receipt number	Receipt number need to be written on form as soon as deposit is done	Sue Cevallos / Bookkeeper	At the time deposit is given and process / end of business day
Ticket sales report did not include the official receipt number	Receipt number needs to be written on form as soon as deposit is done	Sue Cevallos / Bookkeeper	At the time deposit is given and process / end of business day



09/24/2019

Department / School Name	Internal Accounts/Apopka Memorial Middle School
Administrator / Department Head	Dr. Kelly Pelletier/ Manieia Butler <i>Kelly Pelletier</i>
Cabinet Official / Area Superintendent	<i>Karen J. Gahr</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)
Request for fund raising activity forms not completed for multiple fund raising activities. Sales reports were also missing for several fund raisers.	Fund raising activity forms will be filled out by sponsor and principal will approve them prior to the activity starting. All fund raising monies and sales reports are due the next business day after fund raising ends.	This will be a combined effort between Sponsor, Principal (Dr. Pelletier) and bookkeeper (Mrs. Butler)	10/03/2019
Ticket Sales report that correspond with official receipt did not indicate official receipt numbers.	Signature of bookkeeper and official receipt will be listed at the bottom of each ticket sales report	Mrs. Butler - Bookkeeper	10/3/2019
Balance of Internal funds appears excessive.	Monies will be utilized at the end of each school year to benefit current student body	Dr. Pelletier – Principal to authorize and Mrs. Butler to process.	10/03/2019



Apopka MS

AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE:

Sales Reports were not completed for physical education uniform sales.	Sales reports will be completed for PE uniform sales	Coach Lockett – PE Coach and Mrs. Butler Bookkeeper	10/03/2019
Assignment and accountability records were not completed properly.	Receipt books will be now be filled out with book #, School name and year, receipt #'s, assignee, receipts utilized #'s, receipts on hand and any missing receipts	Mrs Butler – bookkeeper	10/03/2019
Receipts require supporting documentation for any received donations.	Donation letter, receipt and remittance advice are to be kept on file.	Mrs. Butler – bookkeeper	10/03/2019
Monies collected from outside school office needs to be turned in to bookkeeper by following day for the collections.	Retraining of teachers and coaches on money handling procedures.	Mrs. Butler – Bookkeeper	10/03/2019
Ticket Sales & inventory reports were not completed for games.	Ticket sales reports, indicating color, numerical sequence of tickets sold and official receipt numbers will now be completed for each admission event and signed off by ticket manager and bookkeeper. Retraining of all ticketed event sponsor will be completed.	Mrs. Butler to train and sign off on reports. – Bookkeeper.	10/4/2019



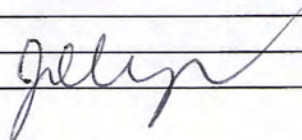
AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE

Apopka MS

Requisition and purchase order forms for checks were completed after the goods/services were purchased.	All purchase orders/requisitions need to be approved by Dr. Pelletier (Principal) prior to checks being created.	Mrs. Butler – bookkeeper	10/03/2019
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Department / School Name	Arbor Ridge K-8
Administrator / Department Head	Kevin Duncan
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 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.	Administrator and Bookkeeper will ensure that all collections are deposited the same day by ensuring adequate time is permitted and a trained back-up is made available to assist in Bookkeeper's absence.	Bookkeeper/Administrator & Back-up	Collections procedures to be reviewed with all staff and faculty once again and a back-up is to be designated and trained to assist in timely deposits when needed immediately. 09/2019
The following monies collected form was not signed or dated by the bookkeeper. 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	Bookkeeper will pay more attention to details to ensure that all documents are dated timely and correctly in order to provide an accurate audit trail.	Bookkeeper/ Administrator/ Teacher	Collections procedures to be reviewed with all staff and faculty once again and a back-up is to be designated and trained to assist as needed. Also, special attention to the completion and accuracy of all reporting documents will take place.

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<p>form and signed by the bookkeeper to provide an accurate audit trail.</p>			
<p>A request for fund raising activity form was not approved for the Tile Paint and NEHS Donut fund raisers prior to the fund raisers taking place. A request for fund raiser 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>This process is being performed properly on a consistent basis. It was brought to my attention that there has been a revision to the form which request for the Principals signature and date, which helps to prove that prior approval was obtained. I was using forms that were in place at the school upon my arrival, which did not ask for the date; only the Principals signature, resulting in an oversight of the missing date.</p>	<p>Administrator/Bookkeeper</p>	<p>Obtained current new form which request the signature and date from Principal upon approval so this should not be an issue going forward.</p>
<p>The requisition and purchase order forms for the following checks were not signed by the Principal before the invoice date. A requisition and purchase order form must be completed each time an individual request to make a purchase and must be</p>	<p>The checks in question were paid after purchase order approval but not before the invoice number as they are annual expenses to which the school does not receive a quote for (IE SWANK movie licenses, athletic referee and Scholastic) as</p>	<p>Administrator/Bookkeeper/Teacher</p>	<p>Procedures to be reviewed with all staff and faculty once again and attention to detail and communication of expectations and needs to take place with vendors once again as well effective immediately</p>



9/12/19

approved by the Principal prior to the purchase.	examples. It was to my understanding that as long as the check wasn't paid prior to the Principals signature that it was within policy.		
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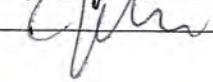
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W. Wood 9/17/19
W. Wood 9/17/19



Department / School Name	Audubon Park School
Administrator / Department Head	Trevor Honohan 
Cabinet Official / Area Superintendent	Dr. 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? (08/2019)
The bank reconciliation for June 2019 showed one check totaling \$73.00 which was outstanding for more than six months. Outstanding checks over six months should be followed up on to resolve or void. See WP 2200 Cash	All checks over 180 days will be voided or resolved.	Cendrina Tapia Bookkeeper	The outstanding check # 45 in the amount of \$73.00 was voided on 8/26/2019.
			<p style="text-align: center;">RECEIVED</p> <p style="text-align: center;">AUG 28 2019</p> <p style="text-align: center;">OCPS INNOVATION OFFICE</p>



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Department / School Name	Avalon Middle School
Administrator / Department Head	Karen Furno <i>[Signature]</i>
Cabinet Official / Area Superintendent	John Wright <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? <u>MM/YYYY</u>						
<p>The following monies collected form was not dated by the sponsor.</p> <table border="1"> <thead> <tr> <th>Official receipt number</th> <th>Official receipt date</th> <th>Official receipt amount</th> </tr> </thead> <tbody> <tr> <td>3905</td> <td>December 3, 2018</td> <td>\$65.18</td> </tr> </tbody> </table>	Official receipt number	Official receipt date	Official receipt amount	3905	December 3, 2018	\$65.18	Official receipts should be dated at time of collection by sponsor.	Bookkeeper, staff and Principal	Each monies collected form will be checked to make sure signatures and dates are in the appropriate place. 09/2019
Official receipt number	Official receipt date	Official receipt amount							
3905	December 3, 2018	\$65.18							
A ticket sales report was not completed properly for the soccer admission event nor the volleyball game.	A ticket sales report should be completed properly for each event	Bookkeeper, staff and Principal	Each ticket sales report will be properly filled out. 09/2019						
Check number 8153 was written for \$7,146.15, but the requisition was for \$7,103.55.	All disbursements should be properly supported and agree with underlying documentation	Bookkeeper <i>and</i> Principal.	When invoices are received they should match the quoted amount. If the amounts are different the teacher and vendor will be contacted. 09/2019						

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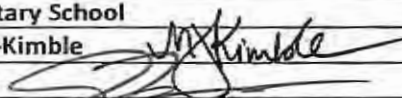

NOV 01 2019



Department / School Name	Baldwin Park Elementary <i>Sec/Bookkeeper Valerie Fife</i>
Administrator / Department Head	Anna Ferratusco <i>Anna Ferratusco</i>
Cabinet Official / Area Superintendent	Dr. Leigh A. Bradshaw <i>for Mary on behalf of Dr. Bradshaw.</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? 08/2019
Extended Day had large balances owed from students at year-end.	Contact parents to collect and clear up past due balances.	Anna Ferratusco/ Principal and Terry Woods/Extended Day Coordinator	Immediately contact parents during and at year end to clear up balances due so the program will be under the \$200.00 limit.
Extended Day tuition and the corresponding tuition balance reports for August and October 2018 and February and May 2019 were not forwarded to the district office until September 11, 2018, November 12, 2018 and March 12, 2019, June 11, 2019, respectively.	Make sure all tuition reports are submitted to the District Office by the 10 th of the following month every month.	Anna Ferratusco/Principal and Valerie Fife /Secretary Bookkeeper	All tuition and corresponding tuition balance reports must be sent to the District Office by the 10 th of the following month.

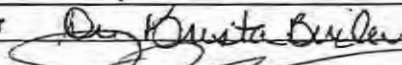



Department / School Name	Bay Lake Elementary School
Administrator / Department Head	Myrlene Jackson-Kimble 
Cabinet Official / Area Superintendent	Dr. James Larsen 

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? September 5, 2019
Cash disbursements: Check numbers 228 for \$279.00 and 251 for & 1,456.00 were improper expenditures made from the General account for select students. All expenditures from the General account should be for the benefit of the entire student body.	Upon being made aware of the error, the bookkeeper reviewed Internal Account procedures regarding the use of general funds for the entire student body to ensure that this error will not occur again.	Suzanne Fagan Secretary/Bookkeeper	The error was noted and Internal Account procedures reviewed immediately after audit to ensure correct procedures are used in the future.


09/05/19



Department / School Name	Bay Meadows Elementary
Administrator / Department Head	Dr. Krista Bixler 
Cabinet Official / Area Superintendent	James Larsen 

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, 2019 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 will make sure to use our Internal Account Funds whenever possible before we use the county budget for any allowable expenses.	Chrissy Haughwout – Secretary/Bookkeeper Dr. Krista Bixler-Principal	We will begin immediately to use the funds for any expenditures allowable and expend the proper percentage before the end of the 2019-2020 school year.



Handwritten initials

Department / School Name	Blankner School
Administrator / Department Head	Junella Kreil <i>Handwritten signature</i>
Cabinet Official / Area Superintendent	John Wright <i>Handwritten 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)
1. The balance of the Internal Funds appears excessive as of June 30, 2019 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	Look at balances and see how we can make expenditures to benefit the student body in this school year. Meeting with incoming bookkeeper to go over funds and see how funds can be utilized in the current school year to benefit student activities. To be completed in 2019/2020 school year.
2. A journal entry made to the public relations account was not appropriate.	School Board policy requires that transfers to the public relations account cannot cause the account balance to exceed \$1,000 for high schools.	Principal/Bookkeeper	Review policy on public relations transfers. Meet with incoming bookkeeper to review policies on transfer limits. To be completed in 2019/2020 school year.
3. 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.	Principal and Staff Member	Follow up with staff members to remind them of turning in monies collected daily. Email staff to remind them of receipting procedures and turning in monies collected in timely fashion. To be completed in 2019/2020 (see attached email copy)

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OCT 21 2019



<p>4. The request for fund raising activity form for the Art frames fundraiser was not dated by the principal so we were unable to determine if it was approved on time.</p>	<p>A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be signed and dated by the principal prior to making any commitments.</p>	<p>Principal, Bookkeeper, Fundraiser Chair</p>	<p>Insure that all documents are dated to show prior approval has been given before the fundraiser activity begins.</p> <p>Work closer on ensuring all documents are dated as approval is given.</p> <p>To be completed in 2019/2020</p>
<p>5. The ticket inventory was not completed properly for several athletic tickets.</p>	<p>All tickets must be accounted for on a ticket inventory report.</p>	<p>Principal/Bookkeeper Athletic Director</p>	<p>Insure that all reports are completed accounting for all tickets on hand.</p> <p>Go over all tickets and ticket inventory to insure that every ticket is accounted for with incoming bookkeeper.</p> <p>To be completed in 2019/2020</p>

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Department / School Name	Bonneville Elementary School
Administrator / Department Head	Kimrey Sheehan <i>Kimrey Sheehan</i>
Cabinet Official / Area Superintendent	Dr. Leigh A. Bradshaw <i>Leigh Bradshaw</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 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.	Maria Medina, Bookkeeper, and Kimrey Sheehan, Principal	Immediately, all collections will be deposited within a drop safe or the depository the same day of collection. Evidence will be shown on the next audit.
Request for fundraising activity form was not completed for the Art fundraising activity.	A request for fundraising activity form should be prepared for all fundraising activities conducted by the school and must be approved by the principal prior to making any commitments. In addition, a sales report was not completed for the Art fundraising event. A sales report is required for each sales activity conducted and must be signed by the principal.	Teachers, and Maria Medina, Bookkeeper, and Kimrey Sheehan, Principal	Immediately, for all fundraising events, paperwork will be filled prior to the event. Evidence will be shown on the next audit.




AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: _____

There was no ticket inventory report for the Lion King Musical.	All tickets must be accounted for on a ticket inventory report.	Teacher, and Maria Medina, Bookkeeper, and Kimrey Sheehan, Principal	Immediately, all tickets will be accounted for on a ticket inventory report for all future shows. Evidence will be shown on the next audit.



Department / School Name	Boone High School
Administrator / Department Head	Dusty Johns 
Cabinet Official / Area Superintendent	Harold Border

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)						
Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the Computer Club snack sales fundraiser. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.	Taxes are processed quarterly and this was one that was missed. Double verification will be done.	Linda Knapp Internal Bookkeeper	10/2019						
The following check only included the bookkeeper's signature. All checks written by the school must be signed by two individuals. <table border="1"> <thead> <tr> <th>Check number</th> <th>Check date</th> <th>Check amount</th> </tr> </thead> <tbody> <tr> <td>21425</td> <td>April 29, 2019</td> <td>\$197.00</td> </tr> </tbody> </table>	Check number	Check date	Check amount	21425	April 29, 2019	\$197.00	One out of 2036 checks was not signed by the principal, which was an oversight. Double verification will be done.	Linda Knapp Internal Bookkeeper	10/2019
Check number	Check date	Check amount							
21425	April 29, 2019	\$197.00							



Department / School Name	Brookshire ES
Administrator / Department Head	Jason Fritz
Cabinet Official / Area Superintendent	Dr. Bradshaw

Handwritten signature: J. Bradshaw

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)
PROP 2 was not completed for purchase of a projector	PROP 2 completed	Bookkeeper - Archard IT - Mosquera Fritz - Principal	08/28/2019 Secretary will complete Prop 2 when necessary
Sales report not completed for candy cane sale	Sales report needs to be completed, even when product is donated	Bookkeeper and fundraising group Archard Principal	08/28/2019 Sales reports will be completed on all fund raisers regardless if products are donated.



Department / School Name	Camelot Elementary
Administrator / Department Head	Dr. Yvette Irizarry, Principal <i>[Signature]</i>
Cabinet Official / Area Superintendent	Dr. Leigh A. Bradshaw <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? (06/2020)
MLC1 Excessive Balance in Internal Accounts	Meet monthly between Bookkeeper and Principal to determine ways to utilize internal funds	Principal Bookkeeper	Action will be completed at the end of every month.
MLC2 Requisition and purchase orders forms	Each requisition form must be approved by principal before goods or services are purchased	Bookkeeper Principal	All requisitions must be written by Bookkeeper and approved by Principal every month before making purchase. It will be reviewed every month by Bookkeeper and approved by Principal.
MLC3 Receipts with proper documentation	Each Official Receipt must include proper documentation	Bookkeeper Principal	Every Deposit will be checked to make sure there is the proper documentation attached. All Receipts will be completed daily.

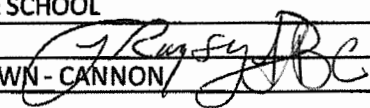
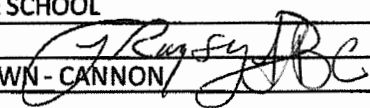


AUDIT RESPONSE MATRIX	FISCAL PERIOD OR AUDIT DATE:
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Department / School Name	CARVER MIDDLE SCHOOL
Administrator / Department	JACKIE RAMSEY <i>J. Ramsey</i>
Cabinet / Official / Area Superintendent	TASHANDA BROWN - CANNON <i>T. Cannon</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
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 the amount.	The Principal will work with the bookkeeper to ensure that all monies are turned in by the following day of the original collection.	Bookkeeper; Tina White, Teacher, Club, Sponsor, and Chair / Lead Teacher, Principal; Jackie Ramsey	This process will start immediately; 10/11/2019.
Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the Athletic Hoodies sale fundraiser. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.	The Principal will work with the bookkeeper to ensure tax is enclosed on all resale items from the school level.	Bookkeeper; Tina White Teacher, Lead Teacher, Club Chair, and Principal; Jackie Ramsey	This process will start immediately; 10/11/2019.

AUDIT RESPONSE MATRIX	FISCAL PERIOD OR AUDIT DATE:
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Department / School Name	CARVER MIDDLE SCHOOL
Administrator / Department	JACKIE RAMSEY 
Cabinet / Official / Area Superintendent	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?
There were no ticket inventory reports for several admission tickets. All tickets must be accounted for on a ticket inventory report.	The Principal will work with the bookkeeper to collectively verify that all tickets sales reports are completed, and signed accurately for audit purposes.	The Bookkeeper; Tina White Principal; Jackie Ramsey	This process will start immediately; 10/11/2019.
Assignment and accountability records were not completed properly. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end.	The Principal will work with the bookkeeper to make sure all signatures are in place for auditing purposes. All receipts, must be entered with teachers' signature for assignment, and accountability record purposes.	Principal; Jackie Ramsey; Bookkeeper; Tina White	This process will start immediately; 10/11/2019.
The following official receipt did not include proper supporting documentation. Receipt 1530, April 18, 2019. Check amount 107.55; actual subsidiary receipt not available at time of audit with other receipts.	The Principal will work with the bookkeeper to verify all month - end for documentation for the purposes of. Official Receipts will be presented with adequate subsidiary receipts as proof of documentation noted.	Principal; Jackie Ramsey Bookkeeper; Tina White	This process will start immediately; 10/11/2019.



AUDIT RESPONSE MATRIX	FISCAL PERIOD OR AUDIT DATE:
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Department / School Name	CARVER MIDDLE SCHOOL
Administrator / Department	JACKIE RAMSEY <i>J Ramsey</i>
Cabinet / Official / Area Superintendent	TASHANDA BROWN - CANNON <i>TBC</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?
Ticket sales reports were not completed properly for several admission events. A ticket sales report, indicating color and numerical sequence of tickets sold with official receipt number, must be completed for each event and signed by ticket manager, and bookkeeper.	The Principal will work with the Bookkeeper to ensure all tickets are properly recorded using the correct district form provided by the auditing department. All required documentation will be enclosed to alleviate such further finding.	Assigned Teacher(s) Bookkeeper; Tina White Principal; Jackie Ramsey	This process will start immediately; 10/11/2019.
The requisition form was completed after goods, or services were purchased/rendered. All requisitions must be completed, and signed for approval, prior to goods purchased.	The Principal will work with Bookkeeper to ensure all dates correlate on documentation to include quotes, and invoices.	Bookkeeper; Tina White Principal; Jackie Ramsey	This process will start immediately; 10/11/2019.

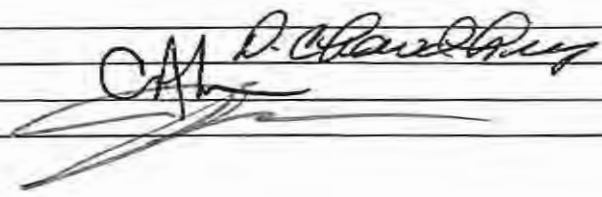


AUDIT RESPONSE MATRIX	FISCAL PERIOD OR AUDIT DATE:
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Department / School Name	CARVER MIDDLE SCHOOL
Administrator / Department	JACKIE RAMSEY <i>J Ramsey</i>
Cabinet / Official / Area Superintendent	TASHANDA BROWN-CANNON <i>TBC</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
<p>School paid following checks from quote; should have used invoice. School Board policies state, checks can only be paid from an invoice as quotes are unacceptable.</p> <p>Check 6205, dated 2/5/19, 434.07. Check 6216, dated March 7, 2019, dated 288.95</p>	<p>The Bookkeeper will be sure to always retain an invoice when writing a check to complete payment at all times.</p>	<p>Bookkeeper; Tina White</p>	<p>This process will start immediately; 10/11/2019.</p>



Department / School Name	Chain of Lakes Middle School	
Administrator / Department Head	Principal Anderson	
Cabinet Official / Area Superintendent	Dr. Larsen	

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 Internal Funds	Money to be spent in the year received.	Principal Anderson and Deb Chaudhry, Bookkeeper	School year period 2019 - 2020
Principal Discretionary Acct used for 7 th Gr FT Shortfall and when Disney refund received Principal Discretionary acct was reimbursed the shortfall amount.	Only donations specifically stated to be used by Principal to be deposited into this account	Deb Chaudhry, Bookkeeper	Immediately
Ticket Sales Reports and Fund Raising Reports missing official receipt numbers	Forms are to be filled out completely, all receipt numbers to be included and signed by both ticket manager and bookkeeper	Deb Chaudhry, Bookkeeper	Immediately
PO forms were completed after the goods were purchased.	All PO's to be completed, signed and approved by Principal prior to any purchases made.	Deb Chaudhry, Bookkeeper	Immediately



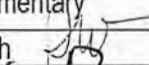
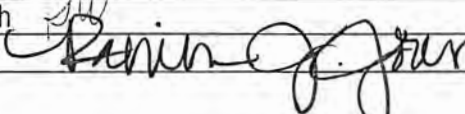
Department / School Name Citrus Elementary	
Administrator / Department Head Delaine Bender	
Cabinet Official / Area Superintendent Dr. Patricia Fritzler	

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)
Journal entry number 112953 for \$79.98 was an improper transfer made from the General account to the FT-2 nd Grade account. All expenditures from the General account should be for the benefit of the entire student body.	If a deficit needs to be clear use the principal's discretionary account. If funds are not available there contact the internal accounts department to find out which fund is allowable.	Sarah Bowling- Secretary/Bookkeeper	Starting 9/13/2019 forward

AUDIT RESPONSE MATRIX

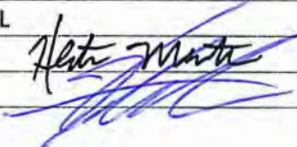
FISCAL PERIOD: 2018-2019

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

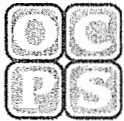
Clay Springs Elementary
Patricia Weisbach 
Dr. Rahim Jones 

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, 2019 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>Money in OCPS investment account. Will be utilized this year. In the future we will not hold investment account.</p>	<p>Patricia Weisbach-principal Angela Naughton-Secretary/Bookkeeper</p>	<p>We will complete now along with internal accounts help. No audit findings.</p>



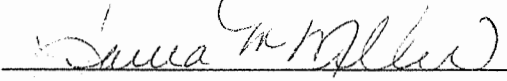
Department / School Name	COLONIAL HIGH SCHOOL
Administrator / Department Head	DR. HECTOR MAESTRE 
Cabinet Official / Area Superintendent	DR. HAROLD BORDER

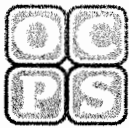
Audit Result / Recommendation	Management Response Acknowledgement/ Agreement of Condition	Responsible Person (Name & Title) And Target Completion Date (MM/YYYY)	Management's Action Plan
Girls Basketball transferred money to Principal Discretionary Fund.	Supporting letter required for any transfer to Principal Discretionary Fund	Laura Miller Internal Accounts Bookkeeper September 2019	No transfers to Principals Discretionary unless proper support for the transfer is received.
No sales report for yearbook sales	Any resale of a product must have a sales report	Sharon Jones Yearbook Sponsor. Laura Miller Internal Accounts Bookkeeper. 9/2019	All sales of any product, in this case yearbooks, must include a sales report.
Prom Tickets not pre priced and accurate ticket reports	All tickets must be pre priced. All tickets must be accounted for, for inventory.	Cayenne Dansby, Jr. Class Sponsor. Laura Miller Internal Accounts Bookkeeper. Ticket Sales 19/20 school year.	All tickets must be pre priced not hand written. All tickets sales must have an accurate accountability report.
Improper expenditures from class and club accounts. Different accounts paid for Staff luncheons	Funds collected for a specific purpose shall be expended for that purpose collected.	Laura Miller Internal Accounts. Class/Club sponsors. September 2019	Any funds collected must have specific reasons for the collections and funds must be used for those purposes.



Staff Member reimbursed sales tax.	No sales tax is reimbursable unless for tangible items that are purchased for resale.	Laura Miller Internal Accounts Bookkeeper September 2019	When traveling out of county use a per diem form for food expenses do not reimburse sales tax from food receipts.
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Laura Miller Internal Accounts

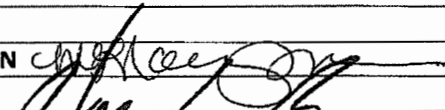
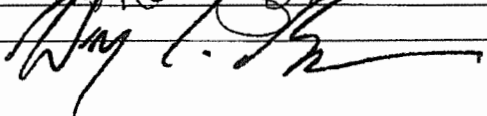




Department / School Name	COLUMBIA ES
Administrator / Department Head	MATTHEW PRITTS <i>Matthew Pritts</i>
Cabinet Official / Area Superintendent	DR. LEIGH ANN BRADSHAW <i>L. Bradshaw</i>

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, 2019 relative to the school's activity for the year.	Monies should be utilized in the year of receipt to benefit the current student body.	Robyn Pressy/Media Mary A Mann/Scty-Bkpr Matthew Pritts/Principal	Internal Accounts will be monitored by the Bookkeeper and Principal.



Department / School Name	CONWAY MIDDLE
Administrator / Department Head	MARGARET NAMPON 
Cabinet Official / Area Superintendent	WILLIAM BOHN 

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 account	We spent almost 4000.00 more than we took in last year, yet we are to spend additional funds to be in compliance. Also, this citing was sent 2 weeks after initial audit findings.	Principal Bookkeeper	Monitor account funds and utilize for current student benefit in year received.

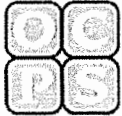


FISCAL PERIOD: 2018-2019

AUDIT RESPONSE MATRIX

DEPARTMENT/SCHOOL:	Corner Lake Middle School
ADMINISTRATOR/PRINCIPAL:	Paul E. Browning <i>Paul E Browning</i>
DEPARTMENT HEAD/AREA SUPERINTENDENT:	Dr. Leigh A. Bradshaw <i>L Bradshaw</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, 2019 relative to the schools activity for the year.</p> <p>The Certification statement for the tickets produced in house for Corner Lake Arts Winter Showcase and the High School Musical Jr. events did not cover the entire series of tickets sold according to the ticket sales report.</p>	<p>Monies should be utilized in the year of receipt to benefit the current student body.</p> <p>All tickets produced in-house must be covered by the certification statement signed by the sponsor of the event and the principal.</p>	<p>The Bookkeeper and Principal Teachers need to ensure that money raised/collected is spent within the school year it was raised/collected.</p> <p>The Teacher/Sponsor needs to insure that enough tickets are certified for their event. The Bookkeeper and the principal will also weigh in on the number of tickets requested for certification.</p>	<p>During this 2019/2020 School year Corner Lake will work on using excess funds before future fundraisers are approved.</p> <p>In the future the Teacher/Sponsor along with the Bookkeeper will ensure that there will be enough tickets certified for each event.</p>



Department / School Name	Deerwood Elementary
Administrator / Department Head	Dr. Melanie M. May/Principal <i>(Signature)</i>
Cabinet Official / Area Superintendent	Dr. Leigh Ann Bradshaw/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? 07/2019
<p>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 approved by the principal prior to the purchase.</p> <p>Check# 5760,Amt 1650.00 Date of Approval 4/15/2019, Date of Purchase 10/15/2018 Check dated 4/15/2019</p>	<p>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>Marion Sabedra Secretary/Bookkeeper</p> <p>Dr. Melanie May <i>(Signature)</i> Principal</p>	<p>There will be a principal approved requisition and purchase order prior to purchasing. Action will be completed with every transaction beginning fiscal year 07/2019</p>

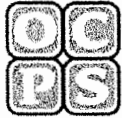


AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: *Sept 13, 2019*

Department / School Name	Dillard Street Elementary
Administrator / Department Head	Tiffany Smid <i>T Smid</i>
Cabinet Official / Area Superintendent	Patricia Fritzler <i>P Fritzler</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)
Cash receipts: 1. The following monies collected form(s) 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 deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail. WP 2201 Cash Receipts <u>Official receipt number</u> <u>Official receipt date</u>	Pull Official receipt 1699 and 1727 and write the sub receipt number that is affiliated with each of the Official receipts on the monies collected forms. <u>Official receipt amount</u>	Margaret Cockrell Secretary/Bookkeeper	09/2019 The sub receipt numbers are written on the monies collected form that match the receipt numbers entered on School Funds Online and on the tape ran attached to the actual sub receipts.
1699 October 29, 2018 1727 27, 2019 March	\$2,127.50 \$450.00		

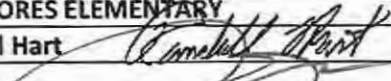



Department / School Name	Dommerich ES
Administrator / Department Head	Karen Verano, Principal
Cabinet Official / Area Superintendent	Dr. Leigh Ann Bradshaw

Karen Verano
for Mary On Behalf of
Dr. Bradshaw

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, 2019 relative to school's activity for the year.	Monies should be utilized in the year of receipt to benefit the current student body.	Karen Verano, Principal	Monies collected in 2019-2020 will be spent in accordance with suggested procedures to benefit the current student body. Results will be evident by the end of 2019-20; June 30, 2020
The following monies collected form did not indicate the total cash collected.	Official receipt numbers, subsidiary receipt numbers, total cash 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.	Diana DePaz, Sec/BKKPR	Monies collected form in 2019-2020 will be correctly filled in all areas. The monies collected form that will be utilized is the one that is pre-printed on the total for cash, total for checks and total for deposit. Results will be evident by the end of 2019-20; June 30, 2020.



Department / School Name	DOVER SHORES ELEMENTARY
Administrator / Department Head	Dr. Randall Hart 
Cabinet Official / Area Superintendent	Dr. Larsen 

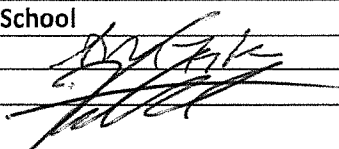
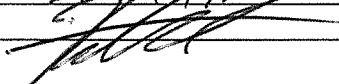
Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? 10/2019
Sales tax totaling \$5.09 and \$6.84 were reimbursed on an exempt purchase(s). Purchases made by a school with ownership and title remaining with the school are exempt from sales tax.	Sales tax will not be reimbursed.	Paulette Hutchinson Secretary/Bookkeeper	Sales tax will not reimbursed or paid on purchases that are exempt from sales tax.



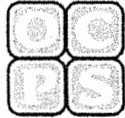
Department / School Name	Dr. Phillips Elementary
Administrator / Department Head	
Cabinet Official / Area Superintendent	

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)
Pepsi/Commission Accounts transferred to Principals Disc.	Pepsi Commissions should be added to Staff Vending account.	Bookkeeper Heather Steady	Bookkeeper was started this middle of last year and will continue going forward 8/2019
Monies Collected forms need subsidiary receipt numbers	All funds are now received through school pay, however, if funds are collected we will include on attached monies collected form	Bookkeeper Heather Steady	If cash is collected at school and not school pay subsidiary numbers will be added to monies collected. 8/2019
General Activity account- make sure all students impacted.	We will ensure any money used out of this account impacts All students and = not particular grade levels	Bookkeeper Heather Steady	Going forward any money that is used out of General Activity account will be for all students 8/2019



Department / School Name	Dr. Phillips High School
Administrator / Department Head	Suzanne Knight 
Cabinet Official / Area Superintendent	Harold Border 

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)
Transfer journal entry number 110277 dated September 17, 2018, transferring \$1,895.00 from the General Activities account to Principal's Discretionary account was not supported by a fund transfer journal entry proof sheet. 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.	Ensure that all Journal Entries are signed by Dr. Knight and are kept in a safe file. Periodically check to make sure that all JE are there and if not reprint the JE and have the principal resign.	Raquel Dawsey (Internal Bookkeeper)	10/2019



AUDIT RESPONSE MATRIX


FISCAL PERIOD OR AUDIT DATE: 10/4/2019

<p>The balance of the Internal Funds appears excessive as of June 30, 2019 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>Review all Internal Accounts and ensure that all monies that are taken in are spent within that fiscal year. Do not let the account manager do any fundraisers and accept any fair share payments until the balance at a reasonable amount.</p>	<p>Raquel Dawsey (Internal Bookkeeper)</p>	<p>10/2019</p>
<p>A PROP-2 form was not completed for the purchase of the two Pitching Machines. PROP-2 forms must be completed for all capital expenditures of \$1,000 or more.</p>	<p>Review all Purchase Orders and ensure that any purchases over \$1000.00 for equipment has filled out a Prop 2 form and has brought it to the book keeper for filing.</p>	<p>Raquel Dawsey (Internal Bookkeeper)</p>	<p>10/2019</p>
<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>Review with teachers the importance of turning in money to the bookkeeper the same day before they go home.</p>	<p>Raquel Dawsey (Internal Bookkeeper)</p>	<p>10/2019</p>



<p>The following bank deposits were 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.</p>	<p>Ensure that deposits are made daily. If I am sick I will write a note and have the principal sign it so it is known why the deposit was not made.</p>	<p>Raquel Dawsey (Internal Bookkeeper)</p>	<p>10/2019</p>
<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>Ensure that all invoices are turned into for payment after the PO has been approved. Review with all teachers the proper way of submitting a PO and sending the payment.</p>	<p>Raquel Dawsey (Internal Bookkeeper)</p>	<p>10/2019</p>



Department / School Name	East River High School
Administrator / Department Head	Nicolle Campbell
Cabinet Official / Area Superintendent	Dr. Harold Border 

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)
<u>School Funds Deposited with Outside Organization (Foundation)</u> Receipts were not recorded in the School Internal Accounts but instead were deposited with the Foundation for OCPS, Inc.	All funds raised internally are now being deposited in Internal Accounts.	Lisa Wilcox, Bookkeeper Nicolle Campbell, Principal	Correction of findings should occur by Fiscal Year End (06/2020). Conducted training regarding Internal Funds during Pre-Planning 8/2019. Money earned internally was moved from Foundation to Internal Accounts 6/2019. School leadership met with Foundations to discuss the long history of transactions to ensure it does not continue 5/2019.
<u>Delayed Deposit to the Bookkeeper</u> Monies collected were not forwarded to the Bookkeeper by the next business day.	Conduct a mid-year IA training class for all teachers/sponsors to explain proper IA protocols.	Lisa Wilcox, Bookkeeper Nicolle Campbell, Principal	Correction of finding should occur by Fiscal Year End (06/2020). Training conducted during Pre-Planning 8/2019.
<u>Resale/Fundraising Activities</u> Concession sales report was not completed for Girls Basketball Concessions.	Contact Girls Basketball Coaches and have them complete the Concessions Sales Report after each home game moving forward.	Lisa Wilcox, Bookkeeper Nicolle Campbell, Principal	Correction of findings should occur by Fiscal Year End (06/2020). The Bookkeeper and Principal will verify that all Concessions Sales Reports are completed. Girls Basketball coaches will attend mid-year training.



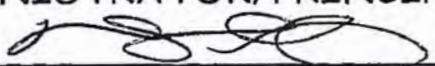
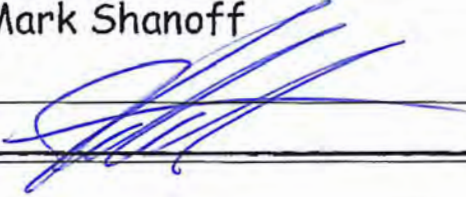
<u>Quotes Not Obtained</u> Quotes were not obtained for an expenditure.	Training conducted at Pre-Planning 8/2019. Conduct mid-year IA training class for all teachers/sponsors to explain proper IA protocols.	Lisa Wilcox, Bookkeeper Nicolle Campbell, Principal	Correction of finding should occur by Fiscal Year End (06/2020). The Bookkeeper and Principal will conduct a training and have a sign in sheet to verify attendance.
<u>General Procedures</u> Contract for Prom included hotel room for event planner.	Conduct mid-year IA training for all teachers/sponsors to explain proper IA protocols. Met with sponsor to notify them of this.	Lisa Wilcox, Bookkeeper Nicolle Campbell, Principal	Correction of finding should occur by Fiscal Year End (06/2020). The Bookkeeper and Principal will conduct a training and have a sign in sheet to verify attendance.
<u>Improper Transfer of Funds</u> Journal Entry made from General Funds to cover deficit account.	Bookkeeper will attend additional training to learn proper procedures for transferring funds.	Lisa Wilcox, Bookkeeper	Correction of finding should occur by Fiscal Year End (06/2020). Bookkeeper will attend Internal Accounts training offered on Canvas.
<u>Cash Receipts</u> Cash and checks collected do not match the deposit slip.	Bookkeeper will ensure that cash and checks collected are recorded correctly on the deposit slip.	Lisa Wilcox, Bookkeeper	Correction of finding should occur by Fiscal Year End (06/2020). Bookkeeper will ensure deposit slips are filled out correctly.
<u>Record Keeping</u> Assignment and Accountability records were not signed by preparer or principal. Explanation of missing receipts not included.	Bookkeeper will ensure that Assignment and Accountability sheet is signed and all explanations of missing receipts are obtained and signed by Principal.	Lisa Wilcox, Bookkeeper Nicolle Campbell, Principal	Correction of finding should occur by Fiscal Year End (06/2020). Bookkeeper and Principal will sign Assignment and Accountability sheet and all explanations of missing receipts.



<u>Resale/Fundraising Activities</u> Funds from Chorus cookie dough fundraiser were not deposited in a timely manner. No fundraising sales report was filled out for the fundraiser.	Chorus teacher was reported to Professional Standards for his gross negligence of handling money. Chorus teacher is no longer employed by OCPS. Money that was collected was deposited into Internal Accounts. OCPS Finance provided guidance for resolution.	Lisa Wilcox, Bookkeeper Nicolle Campbell, Principal	Correction of finding should occur by Fiscal Year End (06/2020). The Bookkeeper will monitor fundraising activities using the SharePoint Fundraising Calendar.
<u>Cash Disbursements</u> Check not supported by vendor invoice or receipt.	Bookkeeper will attend Internal Accounts training to review proper protocols for payment of invoices and will ensure staff are aware of appropriate procedures.	Lisa Wilcox, Bookkeeper	Correction of finding should occur by Fiscal Year End (06/2020). The Bookkeeper will attend additional Internal Accounts training.

AUDIT RESPONSE MATRIX

FISCAL PERIOD 2018-19

DEPARTMENT/SCHOOL Edgewater High School
ADMINISTRATOR/PRINCIPAL Dr. Mark Shanoff 
AREA SUPERVISOR/ASSOC. SUPT. 

Exception Noted <small>What Is? What ought to be?</small>	Management Response <small>What needs to be done?</small>	Responsible Person <small>Who needs to do it?</small>	Outcome Timeline <small>When will action be completed? What evidence of completion?</small>
1. A year-end inventory was not completed for the physical education locks. An inventory should be conducted for all locks and resale merchandise on-hand at the end of the year.	1. Ending inventory reports.	1. PE Teachers	1. At the end of each school year

<p>2. Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collections.</p> <p>Official receipt number Date of collection Date deposited with bookkeeper</p> <p>9088 November 16, 2018 November 26, 2018</p> <p>9168 December 10, 2018 December 13, 2018</p> <p>9401 February 14, 2019 - February 22, 2019 February 22, 2019</p> <p>9615 April 15, 2019 - April 23, 2019 April 23, 2019</p> <p>9805 May 9, 2019 May 29, 2019.</p>	<p>2. Money being turned in by the following day of collections to school bookkeeper (back up is external bookkeeper) the same day of collection.</p> <p>Official receipt # 9088 was during our shut down for Thanksgiving week.</p> <p>#9168 A purchase Violin.</p> <p>#9401 Grad Bash Ticket sales being collected</p> <p>#9615 Ceramics Field Trip Money being collected</p> <p>#9805 Orchestra Spring Concert Donations Collected</p>	<p>2. Teachers; Internal Bookkeeper; External Bookkeeper</p>	<p>2. Ongoing through all fundraisers</p>
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<p>3. 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.</p> <p>Official receipt number Official receipt date Official receipt amount Deposit date</p> <p>9805 May 29, 2019 \$558.00 June 3, 2019</p>	<p>3. Per deposit 9805, Money was turned in at after 3:30pm the end of the school day and placed in the locked Dunbar safe. May 30 Thursday & 31 Friday were teacher post planning and end of year check out. The bookkeeper was extremely busy with teachers checking out. June 1st and 2nd was a weekend. The deposit was made the following business day. Monday June 3rd</p>	<p>3. Teachers, Athletic Director, Bookkeeper.</p>	<p>3. Ongoing as money is collected.</p>
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<p>4. A fund raising sales report for the mattress fund raiser did not indicate the official receipt numbers corresponding to the fund raiser. A sales report, indicating all official receipt numbers, is required for each sales activity conducted and must be signed by the principal.</p>	<p>4. Orchestra teacher failed to put the official receipt number on his fundraiser report. No more mattress fundraisers.</p>	<p>4. Teachers, Bookkeeper</p>	<p>4. Ongoing by the teacher and bookkeeper as sales reports are filed.</p>
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<p>5. 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.</p>	<p>5. We only had an Interim AD for $\frac{1}{2}$ the year who was also our testing coordinator and even though was asked to complete the report he failed to do so.</p>	<p>5. Athletic Director Bookkeeper</p>	<p>5. Ending inventory will be completed in May/June. Ticket inventory report submitted at end of year.</p>
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<p>6. 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 prior to the purchase.</p> <p>Check number Check date Check amount 11062 September 6, 2018 \$5,599.00</p>	<p>6. This was an expenditure for athletics. The requisition and purchase order was misplaced.</p>	<p>6. Athletic Director Bookkeeper</p>	<p>6. Ongoing throughout the year. Regular checks of matching POs and requisitions (weekly).</p>
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AUDIT RESPONSE MATRIX

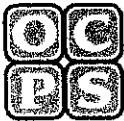
FISCAL PERIOD 2018-2019

DEPARTMENT/SCHOOL Endeavor Elementary
 ADMINISTRATOR/PRINCIPAL Dr. Amanda Ellis
 Area Supervisor/ Assoc Supervisor. Dr. James Larsen

Exception Noted What Is? What ought to be?	Management Response What needs to be done?	Responsible Person Who needs to do it?	Outcome Timeline When will action be completed? What evidence of completion?
Audit Comment 1: The fund transfer journal entry proof sheet for transfer journal entry number 121130 dated June 30, 2019, transferring \$4,512.35 from the 5 th Grade Field Trip account to General Activities account was not signed by the principal. A fund transfer journal entry proof sheet should be by the principal authorizing transfer of funds.	The principal will sign all transfers fund proof sheet.	Secretary	Action will be completed June 30, 2020. Evidence of completion will be provided on the end of year reconciliation report.

Dr. Amanda Ellis, Principal 

Dr. James Larsen, SWLC Area Superintendent 



Department / School Name	FREEDOM HIGH SCHOOL
Administrator / Department Head	CHERYL NEELY 
Cabinet Official / Area Superintendent	HAROLD BORDER 

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)
Dates on Fund Raising Request Form and Subsidiary Receipts were altered.	Dates on forms submitted to the Bookkeeper will not be altered.	Peggy Jackson Internal Bookkeeper	Dates will not be altered as of Oct. 3, 2019
Monies collected from outside the school were not turned in on the following business day.	Monies collected outside the school will be turned in the next business day, or otherwise documented. Off campus coaches particularly.	Peggy Jackson Internal Bookkeeper Robert Rego Athletic Director	Funds will be turned in the next business day, or documented why. Some off campus Coaches do not visit campus regularly. As of Oct. 4, 2019 the Athletic Director is aware of particular circumstances.
Funds were deposited into the Principal's Discretionary account without specifically designated documentation.	Funds will not be deposited into the Principal's Discretionary account without specific designated documentation.	Peggy Jackson Internal Bookkeeper	PDF deposits will all have specific documentation as of Oct. 3, 2019.
Goods or services were purchased before the requisition and purchase order form was completed.	A Requisition and Purchase Order Form will be completed with the Principal's approval before an individual makes a purchase.	Peggy Jackson Internal Bookkeeper	All purchases have the Principal's approval on a Requisition and Purchase Order Form prior to purchase as of Oct. 3, 2019



Department / School Name	Freedom Middle School
Administrator / Department Head	Cheri Leavitt
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)
Cash receipts: 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.	Sign all reports	Jennifer Damian, Bookkeeper	The report that was missing a signature was signed by the Bookkeeper. Going forward, all reports that require a signature will be signed. Effective immediately
Fund raisers and admission events: Ticket sales reports for several admission events did not indicate the official receipt numbers. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.	Include official receipt numbers on all ticket sales reports	Jennifer Damian, Bookkeeper	Going forward, all ticket sales reports will include the official receipt numbers. Effective immediately



Department / School Name	Glenridge Middle School
Administrator / Department Head	Christopher Camacho <i>Christopher Camacho</i>
Cabinet Official / Area Superintendent	Leigh Ann Bradshaw <i>L. Bradshaw</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)
Tax Calculation – payment has to be send to the Florida Department of Revenue and paid after audit	Previous to the audit was review with the Florida Department of Revenue and paid after audit on 9/30/2019. Attached evidence.	Bookkeeper and the Principal – Dr. Chistopher Camacho	Complete on 09/30/2019.
Fundraising Form Activities. The auditor said that the activity has to end exactly the date that was already signed on form (start and end date) Ex: Don't collect the money for shirts after the end date.	Advise all staff that it's only for the exactly dates of the activity.	Bookkeeper and the Principal – Dr. Chistopher Camacho	Provide the Fundraising information at the time of request.
The auditor said that was No Ticket inventory report. We have copy of all previous to the audit.	At the time of the audit I have more than 2 reports for the admission events and accounted.	Bookkeeper and the Principal – Dr. Chistopher Camacho	Was completed before the audit (in any of the deposit). We have evidence of the forms.



Department / School Name: Gotha MS	
Administrator / Department Head: Monica Emery	
Cabinet Official / Area Superintendent: Patricia 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)
The request for a fund raising activity forms were not completed for Pearl Girl candy grams and the Academic Performance snack sales fund raising activities. In addition, a sales report was not completed for the aforementioned fund raisers and the sales report for the math club pie day fund raising activity was not signed by the principal.	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.	Bookkeeper -Debbie Valentin Principal- Monica Emery	07/2019-06/2020
The balance of the Internal Funds appears excessive as of June 30 th 2019 relative to the schools activity for the year.	Monies should be utilized in the year of receipt to benefit the current student body.	Bookkeeper -Debbie Valentin Principal- Monica Emery	07/2019-06/2020
Assignment and accountability records were not completed entirely. All subsidiary receipts need to be accounted for on an assignment and accountability	Any missing receipts should have an explanation attached and include the principal's signature.	Bookkeeper -Debbie Valentin Principal- Monica Emery	07/2019-6/2020



Record and inventoried at year-end.			
The following bank deposit was not deposited timely in the drop safe. Official receipt 5357 2000.00 July 8 th 2018 deposit date July 15 th 2018	School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection.	Bookkeeper-Debbie Valentin	07/2019-06/2020
Several athletic events were not accounted for on a ticket inventory record had ticket sales reports that did not indicate the official receipt numbers.	A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number must be completed for each admission event and signed by the ticket manager and the bookkeeper all ticket inventory report.	Bookkeeper- Debbie Valentin Coach Michelle Davis	07/2019-06/2020
The requisition and purchase order forms for the following checks were completed after the goods or services were purchased. Check number 7402 \$5,157.00 date of approval September 24 th 2018 date of purchase September 21 st 2018 7465 \$552.68 date of approval December 3 rd 2018 date of purchased November 30 th 2018 7554 \$401.88 date of approval March 6 th 2019 date of purchased February 28 th 2019	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.	Teacher requesting. Bookkeeper Debbie Valentin	07/2019-06/2020



Department / School Name	Hiwassee Elementary School #0881
Administrator / Department Head	Sharon Jenkins <i>Sharon Jenkins</i>
Cabinet Official / Area Superintendent	Patricia Fritzler <i>Patricia 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)
<p>General Procedures: The District requires that annual end of year transfers should be completed by the end of the school year. No end of the year transfers were completed for the school year ending in 2019.</p>	<p>The district requires that annual end of year transfers should be completed by the end of the school year.</p>	<p>Domaly Rios – Secretary/Bookkeeper</p>	<p>A reoccurring reminder has been put in the calendar to guarantee transfers will be implemented before the end of year process, scheduled yearly for 06/25.</p>
<p>Cash Receipts: Several monies collected forms did not indicate the corresponding 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 deposited should be listed on the monies collected form and signed by the bookkeeper to provide accurate audit trail.</p>	<p>All monies collected forms need to indicate receipt number and name of adult/student whose monies were collected and then documented on the "School Activity Fund Subsidiary" form.</p>	<p>Staff members collecting monies, Domaly Rios – Secretary/Bookkeeper</p>	<p>Secretary/Bookkeeper will hold others and herself accounted for reviewing all monies collected forms for required information; will remind teachers that all monies collected should be submitted daily.</p>

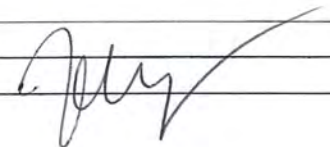




<p>The subsidiary receipts were not kept in sequential order. Subsidiary receipts should be kept in sequential order to provide an appropriate audit trail and inventoried at year-end.</p>	<p>Subsidiary receipts should be kept in sequential order to provide an appropriate audit trail and inventoried at year-end</p>	<p>Those staff members issued receipt books need to account for who and how much receipted for. Domaly Rios – Secretary Bookkeeper, will document in the “School Activity Fund Subsidiary” Log.</p>	<p>Receipt books will be turned into Secretary/Bookkeeper at the end of each event to ensure accurate record keeping.</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>All receipts should be documented on the “School Activity Fund Subsidiary” form.</p>	<p>Domaly Rios – Secretary/Bookkeeper</p>	<p>Once receipt books are returned to Secretary/Bookkeeper (Rios), documenting will be done with both bookkeeper and staff member present for accountability reasons.</p>
<p>Cash Disbursements: 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 report of accounts payable.</p>	<p>School Board policy requires that a purchase order register be maintained to record all approved purchases.</p>	<p>Domaly Rios – Secretary/Bookkeeper</p>	<p>A copy of the Purchase Order Register was provided to Rios by Auditor, documentation of PO’s happens daily.</p>





9/18/19

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Department / School Name	Howard Middle
Administrator / Department Head	Kimberly Beckler
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? (09/2019)
The balance of the Internal Funds appears excessive as of June 30, 2019 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, Fund Managers and Principal	The bookkeeper will continue to monitor all Internal Fund accounts, provide fund managers and the principal monthly reports and notify fund managers of excess amounts.
The following bank deposit was not deposited timely in the drop safe. [Official receipt# 3791 Monies Collected date 12/11/2018 amount \$25.00 Deposit Date 12/18/2018}	School Board policy requires that all collections must be deposited within the drop safe or the depository the same day of collection	Bookkeeper	The bookkeeper will deposit all collections in the drop safe the same day of the collection.
			 



OCPS


Department / School Name	Hungerford Elementary School
Administrator / Department Head	Letecia Harris <i>Letecia Harris</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 following donations designated by the donors for student incentives and a student writing contest were posted to the Principal Discretionary account.	The only receipts to be recorded in the Principal Discretionary account are those donations that specifically state that they are to be used at the Principal's discretion.	Penny Robinson School Secretary/Bookkeeper Letecia Harris Principal	The school bookkeeper will ensure that all donations have the appropriate letter/wording attached to each check and are deposited to the corresponding account. October 16, 2019

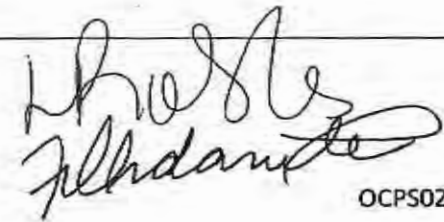
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OCPS INNOVATION OFFICE



Department / School Name	Hunter's Creek Elementary
Administrator / Department Head	Fresia E. Urdaneta 
Cabinet Official / Area Superintendent	Dr. James Larsen

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 into the school bookkeeper by the following day for the following collection.	All external collections should be turned into the bookkeeper by the following day, regardless of the amount.	Lianna Robles/Bookkeeper and Instructional Staff	All staff will be reminded of the OCPS procedures that any monies collected must be turned in on a daily basis. 09/2019
The School Board Procurement Services Policy was not followed for the purchase of rubber mulch for garden.	Contractual services of \$5001 to \$49,999 should be competitively quoted or facilitated through Procurement Services.	Lianna Robles/Bookkeeper	Bookkeeper will ensure that at least 3 quotes are provided for any service or goods more than \$5000.00. 09/2019



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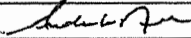

Department / School Name	Hunter's Creek Middle School
Administrator / Department Head	Joumana Moukaddam, Principal <i>Joumana Moukaddam</i>
Cabinet Official / Area Superintendent	John Wright <i>John Wright</i>

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? (MM/YYYY)
The following laptop sleeves fundraiser was conducted and did not advertise proceeds were to benefit the Principal's Discretionary account.	The only receipts to be recorded in the Principal's Discretionary account are those proceeds that specifically state that they are to be used at the principal's discretion.	Fundraiser Coordinator, Bookkeeper and Principal	10/2019 and at the beginning of each year. We will specifically allocate which account monies go into and for what purpose it will serve.
The ticket sales reports for the 9/26/18 Soccer game, 2/13/19 Basketball game, and the 5/20/19 Musical did not indicate the official receipt numbers.	A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.	Ticket Manager, Bookkeeper and Principal	10/2019 and at each future event. A ticket sales report will be completed for each admission event to include official receipt numbers.
The following bank deposit was not deposited timely in the drop safe. Report of monies collected number 2050. Report of monies collected date April 24, 2019. Report of monies collected amount \$110.00. Deposit date April 30, 2019.	School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection.	Bookkeeper and Principal	10/2019 and at each future deposit. Cash will be dropped in safe the same day of collection.

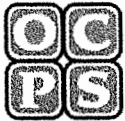
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Department / School Name	Innovation Middle School
Administrator / Department Head	Andrew Nelson 
Cabinet Official / Area Superintendent	William Bohn 

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 monies collected form was not signed or dated by the bookkeeper.	Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts signed by the bookkeeper to provide an accurate audit trail.	Michelle Pacheco Bookkeeper	Went back and signed the form. In future make sure all are signed when handed in by teacher. 09/2019
Ticket sales reports that correspond with official receipt number 619 and official receipt number 837 did not indicate the official receipt numbers.	Official receipt numbers must be written on the Ticket sales reports.	Michelle Pacheco Bookkeeper	Went back and made sure the official receipt numbers were written on the Ticket sales reports. 09/2019
There was no ticket inventory report for the winter concert tickets.	All tickets must be accounted for on a ticket inventory report.	Michelle Pacheco Bookkeeper	After looking into this deposit it turns out the description was incorrect. This was actually a donation to the Chorus department. Made sure proper paperwork is completed. 09/2019





<p>Check number 747 was written for \$10,594.54, but the vendor invoice was for \$10,591.54.</p>	<p>All disbursements should be properly supported and agree with the underlying documentation.</p>	<p>Michelle Pacheco Bookkeeper</p>	<p>After looking into it this was a typo when the Bookkeeper wrote the check. Going forward make sure everything is entered correctly. 09/2019</p>
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AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: _____

Department / School Name	Ivey Lane Elementary
Administrator / Department Head	Principal Samuel Danner 
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? (08/2019)
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.	Funds collected from any source are to be deposited promptly the day of collection with the school bookkeeper.	Funds collected are the responsibility of the individual making the collection. Until responsibility is assumed by another through proper receipting. (Kareme Thomas/Dance Teacher)	All employees who handle cash have been informed of the proper procedures for the collection and receipting of monies collected.



Department / School Name	Jackson Middle School
Administrator / Department Head	Mrs. Betzabeth Reussow <i>Betzabeth Reussow</i>
Cabinet Official / Area Superintendent	Mr. William Bohn <i>William Bohn</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)
<p>Cash Receipts: The following bank deposit was not deposited timely in the drop safe. School Board policy requires that all collections must be deposited within the drop safe or the depository the same day of collection.</p> <p>Official receipt number 1923</p> <p>Monies collected form date December 18, 2018</p> <p>Official receipt amount \$95.00</p> <p>Deposit date December 21, 2018</p>	<p>All funds will be deposited into drop safe the same day collected.</p>	<p>Bookkeeper</p>	<p>09/2019</p>



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 09/13/2019

<p>Fundraiser and admission events: The inventory part of the sales report was not completed properly for the physical education candy and soda fundraiser or the band chocolate fundraiser. A sales report is required for each sales activity conducted and must be signed by the Principal. A reconciliation of all inventory purchased and sold must be maintained for accountability purposes.</p>	<p>The inventory part of the sales report will be completed for all fundraiser events.</p>	<p>Sponsor/Bookkeeper</p>	<p>09/2019</p>



Department / School Name	John Young Elementary
Administrator / Department Head	Lino Rodriguez, Principal
Cabinet Official / Area Superintendent	John Wright, Associate Superintendent, Innovation Office

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, 2019 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body. WP200	Need to spend funds for general population to bring balance down to 10,000. Fund in 7551. Scholastic Book Fair.	Lino Rodriguez, Principal Elaine Rogers, Bookkeeper	Action will be completed during this 2019-20 school year.
The Bank reconciliation for June 2019 showed two checks totaling \$31.00 which were outstanding for more than six months. Outstanding checks over six months should be followed up on the resolve or void WP200	Checks over six months need to be resolve or voided	Elaine Rogers, Bookkeeper Lino Rodriguez, Principal	Action will be resolving or voiding checks over six months old. This action has been taken care of in August, 2019
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 approved by the principal prior to the purchase.	All Purchase Orders must have a Quote attached before approved by principal.	Elaine Rogers, Bookkeeper Lino Rodriguez, Bookkeeper	Action has been in place since 2018-19 after this situation and will continue through 2019-20.

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OCT 04 2019



Check #	Check Amount	Date of Approval	Date of Purchase			
6048	\$1,553.44	10/13/18	10/9/18			

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OCT 04 2019

OCPS INNOVATION OFFICE

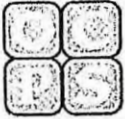


STATE AUDITOR OF MISSOURI

Department / School Name	Jones High School
Administrator / Department Head	Allison Kirby <i>Allison Kirby</i>
Cabinet Official / Area Superintendent	<i>Dr. Harold Border</i>

Dr. Harold Border

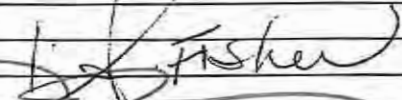

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
There was a balance of \$4,375.00 in the change funds account at the end of the year. According to the Internal Account Handbook, change funds must be closed annually prior to June 30 th and all change funds returned and deposited.	The change funds must be closed annually prior to June 30 th and all change funds returned and deposited per Internal Account Handbook.	Bookkeeper	Immediately. Action has been completed and reported to Internal Accounts on September 20, 2019.
The prom contract included provisions for complimentary hotels rooms, which were provided to District employees. School Board policy restricts District employees from receiving compensation or other financial benefits from the Internal Funds.	Per School Board policy, district employees are restricted from receiving compensation or other financial benefits from Internal Funds.	Bookkeeper/Sponsor	Immediately. Informed sponsor/employees of district policy.



2017-2018 School Board Policy Manual

Check number 9405 for \$500.00 was for the purchase of gift cards. School Board policy specifically prohibits expenditures for gift cards through internal accounts, unless specifically authorized by a donor.	School Board policy prohibits expenditures of gift cards from internal accounts, unless authorized by a donor.	Bookkeeper/Sponsor/Principal	Immediately. Informed principal/faculty and staff.



Department / School Name	Lake Como School
Administrator / Department Head	Mrs. Isolda Antonio Fisher 
Cabinet Official / Area Superintendent	Dr. James Larsen 

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? 08/19/2019
1. Monies from the outside were not turned in to the school bookkeeper by the following day for three collections.	Communicate to all employees collecting money to turn in money collected the same day.	Teachers need to turn in money the same day it is collected. The Bookkeeper will reiterate this to them at the time they start collecting money. School Pay will help prevent this from happening as well as all parents are encouraged to use School Pay instead of sending money to school.	School pay is used for all student activities and items we need to collect money for ie; field trips, class shirts, activities, anything school related.



<p>2. A sales report was not completed for the magnet sales</p>	<p>All fundraisers will have the proper paperwork filled out and approved.</p>	<p>Angela Crapps, Bookkeeper</p>	<p>All fundraisers will have the proper paperwork filled out at the beginning and end of the fundraiser.</p>
<p>3. There was no ticket inventory report for the athletic tickets</p>	<p>A ticket inventory report will be filled out at the beginning and end of the school year</p>	<p>Angela Crapps (bookkeeper) and The Athletic Director</p>	<p>All paperwork will be filled out for inventory at the beginning of the year and at the end of the year.</p>



Department / School Name	Lake George Elementary
Administrator / Department Head	Lauren Limoncelli Watson <i>[Signature]</i>
Cabinet Official / Area Superintendent	William Bohn <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)
Several monies collected forms did not indicate the corresponding official receipt numbers.	Write the corresponding receipt number on the money collected forms.	Belky Jusino Jimenez Secretary/Bookkeeper	Make sure receipt number is written on the money collected forms, even though a calculator tape is attached with this information.

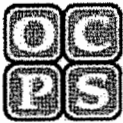


Department / School Name	Internal Bookkeeper / Lake Nona High School
Administrator / Department Head	Martha C. Chang
Cabinet Official / Area Superintendent	

Denise Wells

[Signature]

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)
A year-end inventory was not completed on physical education locks.	An inventory was taken by our Assistant A/D who says her computer crashed and lost everything.	Cheryl Watson/ Assistant Athletic Director	I did have a hand written letter from Coach Cheryl Watson stating this information and handed it to Mr. Ryan Vaughn. We do have a new Assistant Athletic Director this year and this will be taken care of this school year (2019-2020).
Cash receipts- the following official receipts did not have any supporting documentation for donation received.	I had misplaced the letter written for our PTSA donation letter. I did not have adequate documentation for the Picerne Scholarship according to Ryan Vaughn. This scholarship money comes from downtown according to Ms. Maxima Harmon.	Denise Wells/ Internal Bookkeeper	I did have a donation letter for the May 2, 2019 \$3,000.00 donation from PTSA. It took me a bit to find it because I was out with some health problems. I am attaching a copy of it with this. I will get more adequate documentation for any scholarships or donations.
Fundraiser admission events.	There were no ticket inventory reports for the Prom and athletic tickets.	Denise Wells/ Internal Bookkeeper	I had the athletic director and sponsor of prom fill out the ticket sales report and not an inventory form. I have already had them take care of this information this year.



Cash disbursements.	Voided Checks were not accounted for and there were skips in check sequence.	Denise Wells/ Internal Bookkeeper	I provided proof of all so called skipped and/or voided checks. Christopher Bobek was going to look into why the printout skipped check numbers when the check number was clearly printed on the checks. I do not agree with this write up, because it is out of my hands. I have physical proof for all of my checks and have even attached a copy to this.
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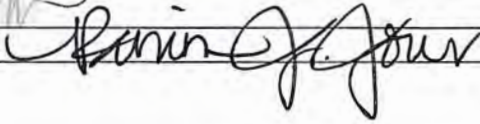


Department / School Name	Bookkeeper-T. Epstein/ Lake Nona Middle School
Administrator / Department Head	Principal-Stephanie Jackson
Cabinet Official / Area Superintendent	

[Handwritten signatures and initials over the table and below it]

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)
General Prodecure: Lost Textbooks collections were not forwardered to the District Office as of June 30, 2019.	At the EOY, clear out account and remit check to OCPS for lost textbooks	Bookkeeper-Tracy Epstein	Cut a check to OCPS for lost textbooks by 6/30/2020 per Internal Accounts Dept. A PO has been filled out to assure this is completed.



Department / School Name	Lake Silver Elementary
Administrator / Department Head	Alyson Muse
Cabinet Official / Area Superintendent	Dr. Rahim Jones 

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 tuition not sent in by the 10 th of the month for December and March, as it is due on the 10 th of the following month.	Extended Day tuition needs to be sent to the District Office no later than the 10 th of each month. This is done by the Extended Day coordinator getting the report to the bookkeeper in a timely manner with the correct dates on the report.	Extended Day coordinator (Ayana Spears). Bookkeeper (Kelli Martin)	Every month. 09/2019-06/2020



AUDIT RESPONSE MATRIX
10/16/2019

FISCAL PERIOD OR AUDIT DATE

Department / School Name	Lake Sybelia Elementary
Administrator / Department Head	John Dobbs <i>John Dobbs</i>
Cabinet Official / Area Superintendent	Rahim Jones <i>Rahim Jones</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>10/16/2019</u>
We should not reimburse the sales tax on any purchases	We will highlight the receipts to indicate any sales tax charged on a purchase	Damaury Pena/ Secretary/Bookkeeper	10/2019

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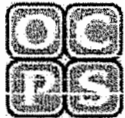
Lake Sybelia Elem.

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Department / School Name : Lakeview Middle School	
Administrator / Department Head : Gracemarie Howland	<i>Gracemarie Howland</i>
Cabinet Official / Area Superintendent: Dr. Fritzler	<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)
The sales report for Drama Apparel fundraiser disclosed a loss in sales potential of \$140 or 22%. An explanation for this loss was not attached to the sales report. Sales reports should be completed in their entirety and must be signed by the principal.	Explanation for the loss should be attached to the sales report	Sponsor/Advisor for this fundraiser: Lisa Cameron	Immediately - Attached
There was no ticket inventory for the Drama department tickets. All tickets must be accounted for on a ticket inventory report.	Ticket inventory report	Ticket Manager/Bookkeeper Debbie Ruchti	Immediately - Attached



Department / School Name	Lancaster Elementary
Administrator / Department Head	Lisa Suggs
Cabinet Official / Area Superintendent	William Bohn

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)
Several monies collected forms did not indicate the corresponding official receipt numbers	Official receipts numbers that correspond to the amounts collected and deposited should be listed on the monies collected	Silvia Gonzalez Secretary/Bookkeeper	At the time the money is collected the corresponding official receipt number will be indicated. 10/2019
The official receipt # 979 did not include proper supporting documentation	Supporting documentation, should accompany all official receipts.	Silvia Gonzalez Secretary/Bookkeeper	Official receipt will include supporting documentation, such as a remittance advice, a detailed monies collected form, or a subsidiary receipt. 10/2019



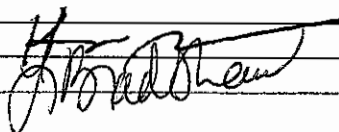
AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: _____

Department / School Name	Bookkeeper / Laureate Park Elementary <i>Cindy Senquiz Dueno</i>
Administrator / Department Head	Mrs. Suzanne Workum <i>Suzanne Workum</i>
Cabinet Official / Area Superintendent	Mr. William Bohn <i>William 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? (MM/YYYY)
One official Receipt was issued for collections from multiple sources.	Issue one receipt for each money collection.	Cindy Senquiz Dueno Bookkeeper	Immediately following money collection
Assignment and accountability records were not completed for Extended Day subsidiary receipts.	Complete a accountability log for receipts on a regular bases.	Andrette Lampkin Extended Day Coordinator	Immediately 10/10/2019



Department / School Name	Legacy Middle School
Administrator / Department Head	Dr. Hilary Buckridge
Cabinet Official / Area Superintendent	Dr. Leigh A. Bradshaw 

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>(09/2019)</u>
Independent contractor agreement forms were not completed for consulting services. An independent contractor form must be completed and approved by the Superintendent or authorized designee and signed by the consultant before services are rendered.	An independent contractor form will be completed by the Superintendent or authorized designee for approval and signed by the consultant before services are rendered.	Lisette Reyes Bookkeeper Dr. Hilary Buckridge Principal	I'm verifying that any consulting services have independent contractor agreements on file before perform any service. Clear audit 2019-2020
The fund raising sales report for the Dance Encore Fundraiser and Orchestra Encore Fundraiser indicated a net receipts shortage of \$46.82 and \$62 respectively. A shortage could indicate that funds were collected and not turned in or the fundraising sales report was not completed properly. All funds collected should be forwarded to the bookkeeper for deposit in the bank. A sales report must be completed for each sales activity and be signed by the principal	Sales report was completed for this activity and signed by the principal. If shortage or discrepancies, an explanation letter will be attached to the sales report and signed by the bookkeeper and principal.	Lisette Reyes Bookkeeper Dr. Hilary Buckridge Principal	I am reviewing sales reports with teachers and verifying all numbers match. Clear audit 2019-2020



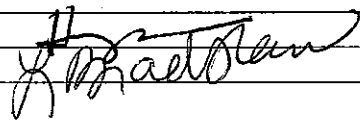
AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 9-27-19

<p>A request for fund raising activity form was not completed for the SGA 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 fund raisers. A sales report is required for each sales activity conducted and must be signed by the principal.</p>	<p>A request for fund raising activity form will be prepared for all fund raising activities conducted by the school and will be approved by the principal prior to making any commitments. A sales report will be filled out after fund raising is completed. We have sales reports for all fundraisers except for one, not several.</p>	<p>Lisette Reyes Bookkeeper Dr. Hilary Buckridge Principal</p>	<p>I checked that all fundraising performed this year have the fundraising request form on file and a sales report filled out after fundraising completion. Clear audit 2019-2020</p>
<p>There was no ticket inventory report for the Honk Jr. play tickets. All tickets must be accounted for on a ticket inventory report</p>	<p>A ticket inventory will be done for in-house produced tickets.</p>	<p>Lisette Reyes Bookkeeper Dr. Hilary Buckridge Principal</p>	<p>No in house tickets have been produced this current year. For upcoming events, ticket inventory will be on file. Clear audit 2019-2020</p>


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Department / School Name	Legacy Middle School
Administrator / Department Head	Dr. Hilary Buckridge
Cabinet Official / Area Superintendent	Dr. Leigh A. Bradshaw 

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>09/2019</u>
A certification statement was not completed for the tickets produced in-house. The sponsor of the event and the principal must sign a certification statement indicating the series and prices of the tickets produced in-house.	A certification statement will be prepared for all tickets produced in-house.	Lisette Reyes Bookkeeper Dr. Hilary Buckridge Principal	Any tickets produced in house will have a certification statement and sales report completed Clear audit 2019-2020
Sales tax totaling \$9.83 was reimbursed on exempt purchases. Purchases made by a school with ownership and title remaining with the school are exempt from sales tax.	No sales tax will be reimbursed. I will be more cautious when doing reimbursements.	Lisette Reyes Bookkeeper Dr. Hilary Buckridge Principal	I double checked that the amount to be reimbursed has no taxes Clear audit 2019-2020



Department / School Name	Liberty Middle School
Administrator / Department Head	Mrs. Tinsley
Cabinet Official / Area Superintendent	William Bohan

W. L. B.

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)
MLC2 - The monies collected from for the following receipt did not indicate the receipt number.	Receipt numbers need to be always in the form.	Bookkeeper Yadira Rodriguez	For the future all receipts need to be on the forms
MLC4 - The following bank dep. were not deposited timely in the drop safe.	Same date deposit.	Bookkeeper Yadira Rodriguez	For the future, same date deposits
MLC3 - Monies collected from outside the main office were not turned in to the bookkeeper	All external collections should be turned in to the bookkeeper the following day	Bookkeeper Yadira Rodriguez	For the future all collections needs to be turned in same day.
MLC4 - The requisition and PO order form for the following clerk was completed after the goods or service	All PO must be completed each time and request to make PO must be approved by Principal	Bookkeeper Yadira Rodriguez	For the future all PO needs to be approved prior by the Principal.



Department / School Name	Lockhart Elementary School
Administrator / Department Head	Ella Patrjarch
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? (06/2020)
1. A sales report was not completed for the visual arts fund raiser. A sales report is required for each sales activity conducted and must be signed by the principal.	Secretary/Bookkeeper will ensure that call sales report for all sales activity conducted are completed and have principal sign the sales reports.	Beverly Lisimba Secretary/Bookkeeper	Secretary/Bookkeeper will make sure that all sales reports are completed and signed by principal after each fund raising activity. The aforementioned sales report will be completed and retained for auditing purposes through 6/2020.



Department / School Name	Lockhart Middle School #0721
Administrator / Department Head	Mrs. Lisa James <i>Lisa James</i>
Cabinet Official / Area Superintendent	Dr. Rahim Jones, Area Superintendent <i>Rahim Jones</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)
Monies collected outside of the Main office turned into the Bookkeeper late. Should be Turned in within 24 hrs of collection.	Continue to remind Staff-Faculty-Sponsors that funds are to be turned in within 24 hours of collections	Bookkeeper & Principal	Immediately 10/02/2019
Bank Deposits not deposited in timely manner to safe drop.	Must be deposited the same day, if turned after hours, must be deposited the following day.	Bookkeeper	Immediately 10/02/2019
Transfer JE #121364 06/30/19 \$761.86 from 8 th gr to General not supported by JE Proof Sheet.	Must be documented and signed by Principal.	Bookkeeper	Immediately 10/02/2019
Monies Collected form did not indicate the respective sub receipt #. Providing an audit trail.	Make sure receipt #'s are reflected on Monies collected forms/	Bookkeeper	Immediately 10/02/2019



Department / School Name	Lockhart Middle School #0721
Administrator / Department Head	Mrs. Lisa James <i>Lisa James</i>
Cabinet Official / Area Superintendent	Dr. Rahim Jones, 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 & Accountability record not signed by the preparer.	All Assignment & Accountability records should be signed by the Bookkeeper	Bookkeeper	Immediately 10/02/2019
Funds found on campus by student/ returned to school, receipted by staff member left @ front desk, but funds cannot be located.	Make Staff aware of proper procedures on how this should be handled and the proper use of Sub Receipts.	Bookkeeper & Principal	Immediately 10/02/2019
Request for Fund Raising Activity form not completed 8 th grade field trip?! Sales Reports were processed for all other activities Admin did not sign, not given to her in timely manner.....	There was not 8 th Grade Field Trip Fund Raiser, Students paid for the 8 th Grade Field Trip to Universal. The Sales Reports must be turned in for signature in a more timely manner.	Bookkeeper	Immediately 10/02/2019
A Certification statement was not completed for tickets produced in-house.....Wrist Bands were sold, no tickets used for this activity.	From now on, we will use tickets provided by the county in the place of wrist bands.	Bookkeeper	Immediately 10/02/2019



Department / School Name	Lockhart Middle School #0721
Administrator / Department Head	Mrs. Lisa James <i>Lisa James</i>
Cabinet Official / Area Superintendent	Dr. Rahim Jones, 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)
Had Beginning inventory for Athletic Tickets, did not process end of year inventory.	Must Remember to Close out Ticket Inventory.	Bookkeeper	Immediately 10/02/2019
Check # 6403 Requisition documents could not be located.	Keep better handle on documentation.....	Bookkeeper	Immediately 10/02/2019
Checks # 6455 -\$9.00 and Check # 6537 \$18.48 written to Bookkeeper.	Will not reimburse Bookkeeper.....	Bookkeeper & Principal	Immediately 10/02/2019



Department / School Name	Lovell Elementary School
Administrator / Department Head	<i>M. Serasty</i>
Cabinet Official / Area Superintendent	<i>Dawn Dowd</i>

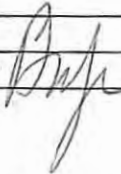
Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Official receipt # 1937 did not include the proper documentation, such as remittance advice, ad detailed monies collected form, or subsidiary receipt, should accompany all official receipts.	All official receipts must include a detailed monies collected form or subsidiary receipt to detail where the funds came from.	Dawn Dowd Secretary/ Bookkeeper	07/01/2019
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's should have an explanation and include the principal's signature.	The Assignment and Accountability form should be filled out and signed by the receiving person prior to the sub receipts being given out. All books of sub receipts must be returned at the end of each year and reconciled with the Assignment & Accountability form.	Dawn Dowd Secretary / Bookkeeper	7/1/2019



<p>The following checks were not supported by a requisition & Purchase order form. #5763, 5767 & 5776 A requisition and purchase order 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>Nothing from internal account's should ever be paid without the proper documentation as in a Requisition and purchase order completed by the person wanting to purchase the item and must be approved by the Principal prior to the check being written.</p>	<p>Dawn Dowd Secretary / Bookkeeper</p>	<p>7/1/2019</p>



2018-2019

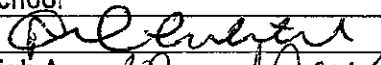
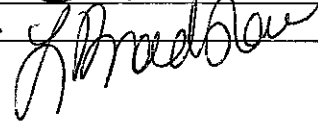
Department / School Name	Magnolia School
Administrator / Department Head	Latonia Green
Cabinet Official / Area Superintendent	Ms. Patricia Fritzer 

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, 2019 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	School Year of 2019-2020 Records of account

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2019-2020

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

Maitland Middle School
Andrew Leftakis 
Dr. Bradshaw, Leigh A. 

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. Digital devices and digital devices peripherals collections were not forwarded to the District Office as of June 30, 2019. Any balance in the digital devices and digital devices peripherals accounts must be sent to the District Office at the end of the year for schools with digital devices and digital devices peripherals purchased by the District.</p>	<p>This was our first year going digital as a school and learning the procedures. We received the email after Mr. Ramos closed the year stating we needed to send funds in before closing the year.</p>	<p>Bookkeeper, Mr. Leftakis</p>	<p>Mr. Ramos is to make sure funds are properly closet out at the end of the school year.</p>
<p>2. The Laptop sleeves sales fundraiser was conducted and did not advertise proceeds Were to benefit the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those proceeds that specifically State that they are to be used at the principal's discretion.</p>	<p>I asked for signs to be posted stating all laptop sleeves proceeds with go to Principal's Discretionary fund.</p> <p>This was an unusual incident. The reason this happened the teacher</p>	<p>Bookkeeper, Mr. Leftakis</p>	<p>Mr. Ramos posted signs in the front office & also in the Media Center were parents & student can see it.</p>

<p>3. 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. It appears that the date on the report of monies collected form and sub receipts for This official receipt (#4448) had the incorrect date. Internal Funds records should be Accurately completed.</p>	<p>discovered she was pregnant during the fundraiser and as a result, forgot to turn in funds. She was distracted from a number of appointments that she needed to attend, and therefore, money collected was forgotten and given to bookkeeper late.</p>	<p>Mrs. Loucks, Bookkeeper</p>	<p>We advised Mrs. Loucks going forward to make sure all funds collected are turned on time. In case of emergency please call or email where to collect the fund for deposit.</p>
<p>4. Prior approval was not obtained by the District office for the PE field day fund raiser Conducted online. Any online fund raiser must be approved in writing by the District Office prior to making any commitments.</p>	<p>Will monitor that. Procedures will be followed and district approval will be obtained beforehand.</p>	<p>Bookkeeper, Mr. Neff</p>	<p>Mr. Ramos will make sure all approvals are done prior to fund Raiser.</p>
<p>5. The School Board Procurement Services Policy was not followed for the purchase of Playground equipment. 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>A competitive quote will be pulled though procurement services.</p>	<p>Bookkeeper, Mr. Neff</p>	<p>Going forward Mr. Ramos is to make sure that all three quotes are attached to the Purchase Order.</p>



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT YEAR: 2019

Department / School Name	Maxey Elementary School
Administrator / Department Head	Principal Davis-Wilson <i>Davis-Wilson</i>
Cabinet Official / Area Superintendent	Dr. Fritzler <i>R. 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? (ongoing)
There was no ticket inventory report for the Fall Festival tickets. All tickets must be accounted for on a ticket inventory report.	Ticket Sales Report following event, as well as Ticket inventory at EOY	Kim Kinsey, Secretary/Bookkeeper	As first event, auditor provided great examples on completing, tracking sales report during and after event. (Track on spreadsheet-transfer data over) Ticket inventory should be done and added as End of Year procedure with SFO guidelines, checklists
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 report of accounts payable.	Maintain a purchase order register	Kim Kinsey, Secretary/Bookkeeper	At each occurrence of an internal purchase request, all request will be logged on the PO register and maintained in the check register binder.



Department / School Name	Meadow Woods Middle School
Administrator / Department Head	Marisol Mendez <i>Marisol Mendez</i> 9/23/19
Cabinet Official / Area Superintendent	William Bohn <i>William Bohn</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?
A sales report was not completed for the physical education uniform sale.	A sales report is required for each sales activity conducted and must be signed by the principal.	Bookkeeper/Principal	This action is currently being completed by the Bookkeeper and Principal. Sales reports forms will be completed filled and signed.
A request for fund activity form was not dated by the principal for the Band Cookie Dough Fund raiser. In addition, the request for fund raising and activity form for Social Studies candy sales fund raiser was approved after the start of the 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.	Principal	This action is currently being completed by the principal. Fund raising activity form will be signed and dated by the principal before the activity day.
Several ticket sales reports did not indicate the official receipt numbers. In addition, the ticket sales for the Guidance Dance ticket sale did not indicate the color and numerical sequence of the tickets sold, was not signed by the ticket manager and the tickets were not accounted for on a ticket inventory report.	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. All ticket must be accounted for on a ticket inventory report.	Bookkeeper/Ticket manager	This action is currently being completed by the Bookkeeper and ticket manager. Ticket Report form will be completely filled indicating official receipt numbers, tickets color, numerical sequence and signed by Ticket Manager and Bookkeeper.



<p>The requisition and purchase order form for the check 6789 was completed after the goods or services were purchased. In addition, the requisition and purchase order form for the check 6640 was not dated by the principal</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. The principal should date the form to provide evidence of when the requisition and purchase order form was approved.</p>	<p>Bookkeeper/Requestor/ Principal</p>	<p>This action is currently being completed by the Bookkeeper, requestor and Principal. Bookkeeper has trained employees that are allowed to place requisition and purchase orders. Requisition and purchase order form will be dated by the Principal</p>
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Department / School Name	Memorial Middle
Administrator / Department Head	<i>J. Baker</i>
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? <u>(MM/YY/YY)</u>
1) The requisition and purchase order form for check #6267 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 approved by the principal prior to the purchase.	A purchase order needs to be completed and approved before the goods or services are rendered.	<ul style="list-style-type: none"> Kathleen Lenz (bookkeeper) All staff that request funds Tamara Baker Drayton (Principal) 	Action will start on today (10/09/2019)
2) A request for fund raising activity form was not approved for the Candy Gram, Band Candy, and Popcorn fund raiser until after the fundraisers were conducted. In addition, the sales reports did not indicate the official receipt numbers. A request for fund raising	All fundraising activity forms need to be approved before the organizer undertakes any obligations.	<ul style="list-style-type: none"> Kathleen Lenz (bookkeeper) All staff that request funds Tamara Baker Drayton (Principal) 	Action will start on today (10/09/2019)



<p>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 completed properly and be signed by the principal.</p>			
<p>3) Ticket sales reports that correspond with official receipt number 2023 and official receipt number 2073 did not indicate the official receipt numbers. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.</p>	<p>Receipt numbers must be attached to all ticket sales reports and signed by each party.</p>	<ul style="list-style-type: none"> • Kathleen Lenz (Bookkeeper) 	<p>Action will start on today (10/09/2019)</p>
<p>4) A certification statement and ticket sales report was not completed for the tickets produced in-house for the Halloween Dance. The sponsor of the event and the principal must sign a certification statement</p>	<p>A certification statement must be completed before selling in house tickets, all in house tickets must be numbered.</p>	<ul style="list-style-type: none"> • Kathleen Lenz (Bookkeeper) • Any member of staff selling in house tickets 	<p>Action will start on today (10/09/2019)</p>



indicating the series and price of the tickets produced in-house and complete a ticket sales report, indicating the numerical sequence of tickets sold and the official receipt number.			
5) 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.	Must add the ending number of sub receipts to the sub receipt log and record remaining receipts.	<ul style="list-style-type: none">• Kathleen Lenz (Bookkeeper)	Action will start on today (10/09/2019)
6) The check #6231 was not supported by a requisition and purchase order form nor a vendor invoice or receipt. A requisition and purchase order form and vendor invoice or receipt must be retained in the Internal Funds records for auditing purposes.	Must properly record all purchases made out of the internal account	<ul style="list-style-type: none">• Kathleen Lenz (Bookkeeper)	Action will start on today (10/09/2019)



Department / School Name	MetroWest Elementary
Administrator / Department Head	Dr. Xhuljeta Gjini
Cabinet Official / Area Superintendent	Dr. Patricia Fritzler

Patricia Fritzler
actions completed immediately

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)
Excessive balance of Internal Funds.	Utilize the money in the year of receipt.	Principal/Bookkeeper	During the school year by 05/2020
Assignment and accountability records were not completed.	Make sure the receipts are in order and any missing receipts have explanation with Principal's signature.	Principal/Bookkeeper	06/2020
Extended day tuition not forwarded to District Office on time.	All tuition must be forwarded to District Office by the 10 th of the following month.	Bookkeeper	Monthly
Bank reconciliation had undated Principal's signature.	Principal must make sure it is signed and dated so that it can be determined the report was filed on time.	Principal/Bookkeeper	As needed



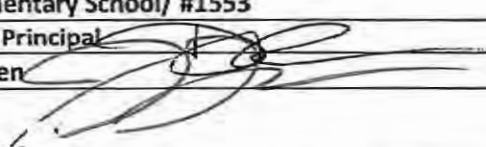
9/6/19

Department / School Name	MetroWest Elementary
Administrator / Department Head	Dr. Xhuljeta Gjini
Cabinet Official / Area Superintendent	Dr. Patricia Fritzler

Xhuljeta Gjini
Patricia 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)
Some \$ collected did not indicate the respective subsidiary receipt numbers.	Receipt numbers, subsidiary receipt numbers, cash and checks collected should be listed on monies collected form and signed by bookkeeper to provide accurate audit trail.	Bookkeeper	As needed
Requisition and PO form was completed after the goods were purchased.	The requisition and PO form must be completed each time someone requests to make a purchase and must be approved by the principal prior to the purchase.	Principal/Bookkeeper	As needed
Sales tax was reimbursed on an exempt purchase.	Purchases made by school are exempt from sales tax and it should not be reimbursed.	Bookkeeper	As needed



Department / School Name	Millennia Elementary School/ #1553
Administrator / Department Head	D'Janira Pena, Principal
Cabinet Official / Area Superintendent	Dr. James Larsen 

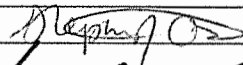
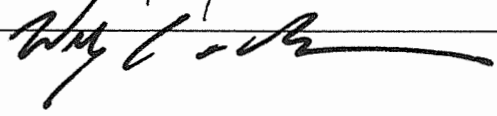
Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The balance of the internal funds were excessive as of June 30, 2019 in various areas	Make sure monies are spent prior to June 30, 2020	D'Janira Pena Principal Regina Marity Secretary/Bookkeeper	Mrs. Pena will review each account balance and purchase items that correspond with the account descriptors continuous until June 30, 2020.
Check # 6308 for \$790 was an improper expenditure made from the General account for Staff members	Make sure the expenditures are used to benefit the entire student body	D'Janira Pena, Principal Regina Marity Secretary/Bookkeeper	Principal will review the internal accounts to determine if the material or supplies being purchased benefit the entire student body when needed.
The Extended Day deposit was not deposited in a timely manner. It must be deposited the same day and not later than the next day	Make sure the deposit is entered in a timely manner	Ciara Collado Ext Day Coordinator Regina Marity Secretary/Bookkeeper	In the event of my absence, the Extended Day Coordinator will give the documents to the Principal who will submit the paperwork in SFO. Date: when absent



Department / School Name	STO/Mollie Ray Elementary
Administrator / Department Head	Lindsey Smestad, Principal <i>Smestad</i>
Cabinet Official / Area Superintendent	Dr. Tashanda Brown-Cannon <i>TBC</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?
Checks written to bookkeeper	No Checks written to bookkeeper	Ms. Lillie, Bookkeeper	9/26/2018. Was noted on last year's audit and was stopped at that time. These checks had already been issued. None since then.



Department / School Name	Moss Park Elementary
Administrator / Department Head	Dr. Stephanie Osmond 
Cabinet Official / Area Superintendent	Mr. William Bohn 

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 balance in Internal Accounts	We need to purchase something to benefit all students	Principal and Bookkeeper	We will purchase by 05/2020



Department / School Name	OAK RIDGE HIGH SCHOOL
Administrator / Department Head	JENNIFER BELLINGER <i>Jennifer Bellinger</i>
Cabinet Official / Area Superintendent	Dr. HAROLD BORDER <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)
<p>Fundraisers and admission events:</p> <ul style="list-style-type: none"> A request for fund raising activity form was not approved for the Senior Class Candy gram fundraiser, Boys Soccer Candy fundraiser or the Boys Wrestling Car Wash fundraiser. In addition, a sales report was not completed for the Senior Class Candy gram fundraiser, Boys Soccer Candy fundraiser or the Boys Wrestling Car Wash 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>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>The Bookkeeper Teachers and staff will be reminded to complete a sales report for all fundraisers conducted during the school year.</p>	<p>As of right now: All fundraisers are attached to a sales report.</p>



<p>General procedures:</p> <ul style="list-style-type: none"> •Funds were borrowed by a club/class from the School's budgetary funds that were later repaid back to the Internal Funds' 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>The deposit to the Principal's discretionary was in made in error.</p> <p>No deposits; shall be made to the Principal's discretionary account.</p>	<p>The Bookkeepers will be sure not to deposit monies into the Principal's discretionary account.</p>	<p>No monies has been deposited to the Principals account, nor will be unless a donation letter clearly specifies the deposit is for the Principal's discretionary account.</p>
<p>Fundraisers and admission events:</p> <ul style="list-style-type: none"> •A ticket sales report was not signed by the ticket manager. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. All tickets must be accounted for on a ticket inventory report. 	<p>The ticket manager will sign all ticket sales report</p>	<p>The ticket manager has already begun to make sure that he signs all ticket sales report.</p>	<p>All sales reports are being signed by the Ticket manager.</p>
<ul style="list-style-type: none"> •There were \$3 yellow tickets reflected on the subsidiary ticket sales report having been sold at a varsity football game that were not reflected on the ticket sales report and were not deposited. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. All tickets must be accounted for on a ticket inventory report. 	<p>A sales ticket report; will be filed out for each event, and verified for accuracy by the ticket manager.</p>	<p>In order to prevent a re-occurrence of subsidiary tickets not being accurate at the point of sales.</p> <p>Each ticket sales handler are required to sign the sales report for accountability.</p>	<p>The ticket sales person are signing the sales report for accountability and accuracy.</p>



<ul style="list-style-type: none">A ticket sales report indicated a net receipts shortage of \$56.35. A shortage could indicate that funds were collected and not turned in or the ticket sales report was not completed properly. All funds collected should be forwarded to the bookkeeper for deposit in the bank. A ticket sales report should be completed properly for each admission event, indicating the color and numerical sequence of tickets sold.	The shortage was possible due to tickets give away to students without collecting monies.	Monies will be collected for each ticket sold, by the ticket handler.	Ticket sales are being carefully monitored in order to prevent shortages.
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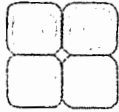
Department / School Name	OAKSHIRE ELEMENTARY/0212
Administrator / Department Head	MARK CHARLTON <i>Mark Charlton</i> 9/30/19
Cabinet Official / Area Superintendent	WILLIAM BOHN <i>William Bohn</i>

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)
Check number 6399 for \$15.30 was an improper expenditure made to the Bookkeeper as a Reimbursement for 5 th Gr. Celebration supplies. The school Board prohibits reimbursements to the Bookkeepers	Anything purchased by Bookkeeper will not be reimbursed to Bookkeeper- Anything purchased will be considered a DONATION	Nora Mahesse- Bookkeeper	Effective 08/2019
Keys for the Ext. Day lock box were not maintained by two separate individuals. Ext. Day lock box keys should be maintained by two separate individuals without sole possession or access to the lock box to allow for proper safeguarding of the cash.	Ext. Day Coordinator is new but was informed that she should assign a separate backup individual a set of keys to safeguard cash.	Nicole Brea – Ext. Day Coordinator	Effective 08/2019



Department / School Name	Ocoee High School
Administrator / Department Head	Laura Beusse <i>Laura Beusse</i>
Cabinet Official / Area Superintendent	Dr. Harold Border <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)
Lunch Carts deposits did not agree with Lunch Cart Revenue documents	Deposits need to match Lunch Carts documents	Sponsor/Bookkeeper	Lunch Cart deposits need to match documents. Completed after deposit 10/2019
Contracts for Yearbook needs to be current year; no indication of renewal.	Each Contract needs to be for current year.	Principal/Bookkeeper	Contracts will be signed by the principal for the current year and remain on file 10/2019
Event Ticket Sales Report math calculation error	Confirm the math is correct for all ticket reports	Athletic Director/ Bookkeeper	Ticket Reports will be checked for accuracy at the time of deposit. 10/2019
Purchasing Card – Split transaction Proof of delivery of items	Get approval from district to go over \$999.00 threshold Have all packing slips to document receipt of items	Budget Bookkeeper	Receive approval Maintain all packing slips for all deliveries 10/2019



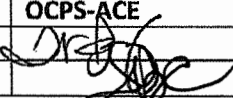
9/20/19

Department / School Name	Ocoee Middle
Administrator / Department Head	Samuel Davis, Principal
Cabinet Official / Area Superintendent	Patricia Frizler, 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)
Sales report for fundraising activities	Make sure sales report is completed	Teachers + Terriann Campbell School Bookkeeper	10/2019
Journal entry proof sheet	Signed by Principal Authorizing transfers of funds	Terriann Campbell School Bookkeeper Sam Davis Principal	10/2019
Cash receipt	Receipts to be Kept in sequential order	Terriann Campbell School Bookkeeper	10/2019
Cash Disbursement	Make sure vendor invoices and vendor receipts are kept together	Terriann Campbell School Bookkeeper	10/2019

Ticket Sales Report Make sure ticket report are completed + signed by both ticket manager + Bookkeeper Staff + Terriann Campbell School bookkeeper 10/2019



Department / School Name	OCPS-ACE
Administrator / Department Head	
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 correctly. 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.	Make certain all memos submitted for missing subsidiary receipts are verified and signed by the Principal.	Buffy Harp-Poole Secretary- Bookkeeper	10/11/2019
Monies collected from outside the main office were not turned in to the school bookkeeper by the following day. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.	Ensure teachers and staff understand that monies have to be turned daily, regardless of the amount	Buffy Harp-Poole Secretary- Bookkeeper	10/11/2019

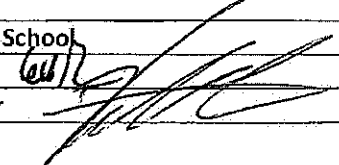


<p>The following official receipts did not include proper supporting documentation. Supporting documentation, such as a remittance advice, a detailed monies collected form, or a subsidiary receipt, should accompany all official receipts.</p>	<p>Complete monies collected form whenever money is received.</p>	<p>Buffy Harp-Poole Secretary- Bookkeeper</p>	<p>10/11/2019</p>
<p>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.</p>	<p>Make certain the end of year ticket inventory is recorded and documented.</p>	<p>Buffy Harp-Poole Secretary- Bookkeeper</p>	<p>10/11/2019</p>
<p>Ticket sales reports that correspond with official receipt number 78 and official receipt number 82 did not indicate the official receipt numbers. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.</p>	<p>Complete the ticket sales in its entirety, by making sure the office receipts are listed on the report indicating the color and numerical order of tickets. In addition, ticket sales report will be signed by the ticket manager and bookkeeper</p>	<p>Buffy Harp-Poole Secretary- Bookkeeper</p>	<p>10/11/2019</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.</p>	<p>Make sure a purchase order request form is completed by staff member and approved and signed by the Principal</p>	<p>Buffy Harp-Poole Secretary- Bookkeeper</p>	<p>10/11/2019</p>
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Department / School Name	Olympia High School
Administrator / Department Head	Guy Swenson 
Cabinet Official / Area Superintendent	Harold Border

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)
Receipts altered to agree with monies collected forms. And not turned in the following day.	Monitor all receipts and teachers as they turn in receipts.	Lisa Otto	2019 -2020 School Year
Purchase order invoice was before the date of approval (Field Trip) already approved before PO was put in.	Monitor Invoices	Lisa Otto	2019 - 2020 School Year



Department / School Name	Orange Center Elementary
Administrator / Department Head	LaDonna Johnson
Cabinet Official / Area Superintendent	Patricia 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? (09/2019)
Cash Disbursements- The following check was not supported by a vendor invoice or receipt	Staple receipt immediately to Requisition purchase order form	Kiyada Lee/Secretary	The actions will be completed immediately and continuously. Evidence of completion will be provided through properly kept documentation 09/2019
Cash Receipts- the monies collected forms for the following official receipt did not indicate the corresponding subsidiary receipt numbers.	Do an overview with Teachers on how to receipt money, and make sure they understand that the receipt number needs to be on the monies collected form beside each student's name	Kiyada Lee/Secretary	The action will be completed immediately, and prior to field trips are approve. 09/2019
Cash Disbursements- the requisition and purchase order form for the following checks were completed after the goods or services were purchase	Double check each check to make sure the approve date and principal date are the same.	Kiyada Lee/Secretary	The action will be completed immediately, before checks are issued 09/2019



FISCAL PERIOD: 2018-2019

AUDIT RESPONSE MATRIX

DEPARTMENT/SCHOOL:	OTC-ORLANDO CAMPUS		
ADMINISTRATOR/PRINCIPAL:	Mr. Andrew Jenkins	<i>Andrew Jenkins</i>	
DEPARTMENT HEAD/AREA SUPERINTENDENT:	Dr. Michael Armbruster	<i>Michael Armbruster</i>	9/26/19

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>1. The bank reconciliation of June 2019 showed a check for a total of \$5.96 that was outstanding for more than six months.</p> <p>*Outstanding checks for over six months must be followed up on to resolve or void.</p> <p>2. State sales tax was not calculated and remitted to the Florida Department of Revenue for Skills USA candy sales totaling \$127.85.</p> <p>*The Internal Accounts Handbook states that the sales tax is computed on gross taxable sales and remitted for concession sales.</p>	<p>The School Bookkeeper must follow up to resolve or void any outstanding check in a period of six months to ensure compliance with the audit mandates.</p> <p>Business Manager will meet with all personnel in charge of fundraisers to notify that taxes must be paid at the time of purchase. Also, the school bookkeeper will review all fundraising documents to ensure that all departments comply with the audit mandates.</p>	<p>School Bookkeeper</p> <p>Departments who conduct fundraiser activities.</p> <p>School Bookepper Business Manager School Senior Director</p>	<p>The action will be completed after September 2019.</p> <p>The School Bookkeeper will make sure to resolve or void any outstanding check before the period of six months.</p> <p>The action will be completed after September 2019.</p> <p>The Business Manager and School Bookkeeper will ensure that the sales tax is paid at the time of purchase if the goods will be resold in a fundraising at the school.</p>



FISCAL PERIOD: 2018-2019

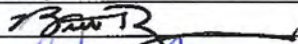
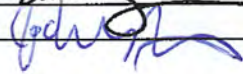
AUDIT RESPONSE MATRIX

DEPARTMENT/SCHOOL:	OTC-ORLANDO CAMPUS
ADMINISTRATOR/PRINCIPAL:	Mr. Andrew Jenkins <i>[Signature]</i>
DEPARTMENT HEAD/AREA SUPERINTENDENT:	Dr. Michael Armbruster <i>[Signature]</i> 9/26/19

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>3. The requisition and purchase order forms were completed after the goods or services were purchased.</p> <p>*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>The School Bookkeeper must have an approved purchase order before purchasing the goods to comply with the audit mandates.</p>	<p>School Bookepper Business Manager School Senior Director</p>	<p>The action will be completed after September 2019.</p> <p>The School Bookkeeper must complete an individual request and be approved by the senior director prior to the purchase.</p>

Ans



Department / School Name	Orlando Gifted Academy
Administrator / Department Head	Britt Despenza 
Cabinet Official / Area Superintendent	John W. 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 bank reconciliation for January 2019 did not include the principal's signature and was not dated. We were unable to determine if the report was filed timely because the principal's signature was not dated.	All bank reconciliation reports must be signed by principal and submitted by the 10 th of each month.	Principal, Bookkeeper	Immediately. Bookkeeper will ensure all monthly bank reconciliation reports are signed by principal and submitted before due date.
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, Bookkeeper	Immediately. An assignment and accountability records will be completed upon delivery of sub receipts to staff.



<p>The following official receipt did not have any supporting documentation for a donation received.</p> <table border="1" data-bbox="193 344 695 592"> <thead> <tr> <th>Official receipt number</th> <th>Official receipt date</th> <th>Official receipt amount</th> </tr> </thead> <tbody> <tr> <td>93</td> <td>February 1, 2019</td> <td>\$110.00</td> </tr> </tbody> </table>	Official receipt number	Official receipt date	Official receipt amount	93	February 1, 2019	\$110.00	<p>Supporting documentation, such as a remittance advice or a donation letter, should accompany all donations</p>	<p>Principal, Bookkeeper</p>	<p>Immediately. New Bookkeeper will ensure all deposits resulting from a donation will have supporting documentation attached to deposit ledger.</p>						
Official receipt number	Official receipt date	Official receipt amount													
93	February 1, 2019	\$110.00													
<p>The following official receipts did not include proper supporting documentation.</p> <table border="1" data-bbox="193 704 695 1159"> <thead> <tr> <th>Official receipt number</th> <th>Official receipt date</th> <th>Official receipt amount</th> </tr> </thead> <tbody> <tr> <td>93</td> <td>February 1, 2019</td> <td>\$110.00</td> </tr> <tr> <td>104</td> <td>March 12, 2019</td> <td>\$57.00</td> </tr> <tr> <td>139</td> <td>May 21, 2019</td> <td>\$13.00</td> </tr> </tbody> </table>	Official receipt number	Official receipt date	Official receipt amount	93	February 1, 2019	\$110.00	104	March 12, 2019	\$57.00	139	May 21, 2019	\$13.00	<p>Supporting documentation, such as a remittance advice, a detailed monies collected form, or a subsidiary receipt, should accompany all official receipts.</p>	<p>Principal, Bookkeeper</p>	<p>Immediately. New Bookkeeper will ensure all deposits will be accompanied by a monies collected form and sub receipt when collected from teacher/staff.</p>
Official receipt number	Official receipt date	Official receipt amount													
93	February 1, 2019	\$110.00													
104	March 12, 2019	\$57.00													
139	May 21, 2019	\$13.00													

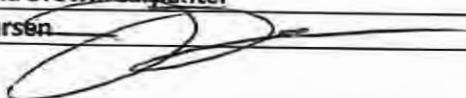


<p>Request for fund raising activity forms were not completed for the speed stack fund raising activity. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. In addition, a sales report was not completed for the speed stack fund raiser.</p>	<p>A sales report is required for each sales activity conducted and must be signed by the principal.</p>	<p>Principal, Bookkeeper</p>	<p>Immediately. New Bookkeeper will ensure fundraisers do not take place before a fund raiser activity form is completed and approved by principal. In addition, a sales report will be completed at the end of the fundraiser.</p>								
<p>Funds raised for the speed stack fundraiser were not utilized for the intended purpose since the related items were later purchased from the school's budget funds.</p>	<p>We recommend that the funds from this fundraiser be transferred to the General account and be utilized for the benefit of the entire student body.</p>	<p>Principal, Bookkeeper</p>	<p>The amount of \$606.00 available in the PE Account that were collected for the Speed Stacks have been transferred to the school's General Account. New school administration (6/2019), new secretary/bookkeeper (10/2019) nor new Learning Community (1/2019) were aware this fundraiser had taken place in October 2018.</p>								
<p>A purchase order register could not be located</p>	<p>School Board policy requires that a purchase order register be maintained to record all approved purchases.</p>	<p>Principal, Bookkeeper</p>	<p>Immediately. A Purchase Order register has already been initiated for the 2019-2020 fiscal year.</p>								
<p>The requisition and purchase order form for the following check was completed after the goods or services were purchased.</p> <table border="1" data-bbox="193 1146 776 1354"> <thead> <tr> <th>Check number</th> <th>Check amount</th> <th>Date of approval</th> <th>Date of purchase</th> </tr> </thead> <tbody> <tr> <td>1006</td> <td>\$5,635</td> <td>November 28, 2018</td> <td>November 16, 2018</td> </tr> </tbody> </table>	Check number	Check amount	Date of approval	Date of purchase	1006	\$5,635	November 28, 2018	November 16, 2018	<p>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>Principal, Bookkeeper</p>	<p>Immediately. New Bookkeeper will ensure ALL Purchase Order request are approved prior to goods being purchased or payments completed.</p>
Check number	Check amount	Date of approval	Date of purchase								
1006	\$5,635	November 28, 2018	November 16, 2018								



<p>The following check was not supported by a requisition and purchase order form.</p> <table border="1"> <thead> <tr> <th>Check number</th> <th>Check date</th> <th>Check amount</th> </tr> </thead> <tbody> <tr> <td>1012</td> <td>January 15, 2019</td> <td>\$100.00</td> </tr> </tbody> </table>			Check number	Check date	Check amount	1012	January 15, 2019	\$100.00	<p>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>Principal, Bookkeeper</p>	<p>Immediately. New Bookkeeper will ensure checks are not be written/processed without a proper Purchase Order request form.</p>
Check number	Check date	Check amount									
1012	January 15, 2019	\$100.00									
<p>Check number 1014 for \$403 was an improper expenditure made from the General account for select students.</p>			<p>All expenditures from the General account should be for the benefit of the entire student body.</p>	<p>Principal, Bookkeeper</p>	<p>Immediately. New Bookkeeper will ensure expenditures from general account are only for the entire student body.</p>						
<p>Check number 1006 for \$185 was an improper expenditure made from the Birds of Prey Fieldtrip account to pay for the St. Augustine fieldtrip.</p>			<p>It is recommended that a transfer be made to reimburse the Birds of Prey fieldtrip account.</p>	<p>Principal, Bookkeeper</p>	<p>St. Augustine Feld Trip Account has a balance of \$125 from the 2018-2019 FY; this amount has been transferred to the Birds of Prey field trip account.</p>						



Department / School Name	Palmetto Elementary
Administrator / Department Head	Faythia Brown-Carpenter
Cabinet Official / Area Superintendent	Dr. Larsen 

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)
Went to General Acct #7000 Should be in Science Acct # 5640	Transfer	Minerva Roman Secretary/Bookkeeper	Journal Entry on 09/2019





FISCAL PERIOD: 2018-2019

AUDIT RESPONSE MATRIX

DEPARTMENT/SCHOOL: Piedmont Lakes Middle School

ADMINISTRATOR/PRINCIPAL: Dr. Edward J. Thompson

DEPARTMENT HEAD/AREA SUPERINTENDENT: Dr. Rahim Jones


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>1. A request for fund raising activity form was not completed properly for the World's Finest Chocolate fundraiser.</p> <p>2. Prior approval was not obtained by the District office for the Snap Raise fund raiser prior to conducted online.</p> <p>3. A ticket sales report and ticket inventory report were not completed for the Valentine's Day Dance.</p> <p>4. A certification statement was not completed for the tickets produced in-house.</p>	<p>All fund raiser request forms must be filled out completely and correctly.</p> <p>Any online fund raiser must be approved in writing by the District office prior to making any commitments.</p> <p>A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.</p> <p>A certification statement must be completed for all tickets produced in-house.</p>	<p>Person requesting fund raiser, followed up by the Bookkeeper reviewing the complete form.</p> <p>Bookkeeper must obtain District approval before approving any online fund raisers.</p> <p>Ticket Manager and Bookkeeper</p> <p>The Sponsor of the event, followed by the Bookkeeper reviewing all documents.</p>	<p>Immediately. All forms will be carefully reviewed before approval.</p> <p>Immediately. A request was already submitted this school year and Bookkeeper has already obtained District approval.</p> <p>All events will use school tickets and will be accounted for on a inventory report report.</p> <p>We will use the tickets provided to us by the District and avoid in-house produced tickets. We will complete all ticket sales documents.</p>



Department / School Name PINE HILLS ELEM.	
Administrator / Department Head Fredrick Brooks	<i>Fredrick Brooks</i>
Cabinet Official / Area Superintendent 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)
Several Funds transfer journal Entry proof sheets were not signed by the principal. A funds transfer journal entry 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.	All funds transfer journals will be signed and filed for auditing purposes.	Cassandra Henderson Secretary/Bookkeeper	Corrective action will take place today and always. October 8, 2019





Department / School Name	Pineloch Elementary School
Administrator / Department Head	Dr. Stacey Price 
Cabinet Official / Area Superintendent	Mr. James Larsen

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
The balance of the Internal Funds appears excessive as of June 30, 2019 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/Principal	Since today we are making plans and we are aware of this, we will be making some purchases for the students.
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.	Bookkeeper/Teachers	Teachers will be instructed again to turn in money the same day it is collected. However, since this moment Pineloch will go full with, School Pay to avoid this kind of situations in the future.
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 deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.	Bookkeeper/Teachers	I will pay attention to this mater and inform the teachers, but this new finding was never mention in my last year audit, so I never thought it was incorrect. All the receipts are in number order, easy access, with deposit Id, so teachers don't see necessary to write all over again the number of the receipts in the money collecting form, and like I mention I did this the same way last year and this was never mention, so I never thought it was incorrect.



<p>The School Board Procurement Services Policy was not followed for the purchase of outdoor benches.</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>Bookkeeper/Principal</p>	<p>The Principal did contact Procurement, they just send one. They indicate that this vendor was the one they uses for the benches of this school in the construction, so we proceed to work with them, as we thought it was the right thing to do. We also show the emails of the conversations to the Audit but she add the founding anyway.</p>
<p>The requisition and purchase order form(s) for the following check(s) was (were) completed after the goods or services were purchased.</p>	<p>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>Bookkeeper/Principal</p>	<p>We will be more aware of this matter and follow all the require a process.</p>



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

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?
Excessive funds	Spend money on Students	Bookkeeper, Janella Butler	December 2019 MM/YY
Supporting document- tation not sufficient	Have staff complete Monies collected form	Bookkeeper, Janella Butler	10/2019



Department / School Name	PRINCETON ELEMENTARY SCHOOL
Administrator / Department Head	AMANDA MAXWELL / Principal <i>dm</i>
Cabinet Official / Area Superintendent	JOHN WRIGHT / Area Superintendent <i>JWright</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) 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 report of accounts payable.	A manual purchase order file shall be created and updated regularly to reflect approved purchases.	Marion Chavarie / Secretary / Bookkeeper; Amanda Maxwell / Principal	By maintaining a purchase order file in an excel spreadsheet, all approved purchases will be accounted for in one document. A document has been created (09/2019) This will be an ongoing activity (Updated weekly until the end of the fiscal year 06/2020.)
2) Check number 6199 for \$727 was an improper expenditure made from the Picture Commission account for select students. All expenditures from the Picture Commission account should be for the benefit of the entire student body.	Funds from the Picture Commission account will only be used when making purchases that benefit the entire student body. Funds can be divided by grade level so purchases can be made independently by grade level.	Marion Chavarie / Secretary / Bookkeeper; Amanda Maxwell / Principal	Care will be taken to ensure that Picture Commission Funds will be allocated for purchases for the entire student body or those funds should be evenly dispersed by grade level and used to benefit each grade level. (09/2019)

RECEIVED

OCT 04 2019

OCPS INNOVATION OFFICE



Department / School Name	Riverside Elementary
Administrator / Department Head	Kimberly Hankerson
Cabinet Official / Area Superintendent	Rahim Jones <i>Rahim Jones</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. 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.	All external collections should be turned in to the bookkeeper by the following day, regardless of amount. If the bookkeeper is not available lock up funds and include an explanation,	Any staff member that collect funds.	We have gone to school pay for everything except book fairs. Informed the staff we do not take or hold cash. Immediately Effective.
1. 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 approved by the principal prior to the purchase.	The Principal must approve the purchase prior to the purchase. The Principal must sign the request form prior.	Kimberly Hankerson /Principal & Angela Thomas/ Secretary Bookkeeper	A request must be signed from the Principal prior to ordering anything. Effective Immediately



Department / School Name	Rock Springs Elementary
Administrator / Department Head	Nathan Hay
Cabinet Official / Area Superintendent	Dr. Jones <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)
The Fund Balance appears Excessive	Monies should be utilized in the year	Bookkeeper	During the School Year 06/2020
Sales Report was not completed for the Art and T-Shirts Sales Fundraiser	Sales Report is required for each sales activity	Bookkeeper	When Sale event is over 06/2020



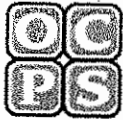
Department / School Name	Rosemont Elementary School
Administrator / Department Head	Tracey Gibson <i>TG</i>
Cabinet Official / Area Superintendent	Dr. Tashanda Brown-Cannon <i>TBC</i>

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? (09/2019)
A purchase order register could not be located. School Board policy requires that a purchase order register is maintained to record all approved purchases.	Maintain a purchase order register to record all approved purchases.	Ethel Harris	We will maintain a purchase order register to record all approved purchases.
Check #5374 was not supported by a requisition and a purchase order form. A requisition and purchase order must be completed per individual request for a purchase and approved by the principal prior to the purchase.	Complete a requisition and a purchase order form to be approved by the principal before the purchase is made	Ethel Harris	We will complete a requisition and a purchase order form to be approved by the principal before the

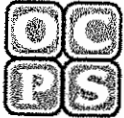


Department / School Name	Sally Ride Elementary
Administrator / Department Head	Mrs. Raquel Flores
Cabinet Official / Area Superintendent	Mr. William Bohn

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 collections were not forwarded to the District Office as of June 30, 2019. Any balance in the extended day account must be sent to the District Office at the end of the year.	Any balance in the extended day account as of June 30 will be sent to the District Office.	Secretary/Bookkeeper	By June 30, 2020.
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 needs to sign all assignment and accountability records.	Secretary/Bookkeeper	Same day of audit, 09/23/2019.
Sales reports were not completed for the Classes candy sales and the Fifth Grade Hair Dye Fundraiser. A sales report is required for each sales activity conducted and must be signed by the Principal.	Sales report will be completed and signed by the staff member holding the fundraiser, the Secretary/Bookkeeper verifying and Principal when final fundraiser sales are turned in.	Grade Level Teachers / PEL / Admin. hosting a fundraiser and Secretary/Bookkeeper	When the staff member holding the fundraiser turns in all final funds, a sales report will be completed at the same time the monies collected are being turned in.



<p>Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the Classes candy sales fundraiser. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.</p>	<p>For items we will be resold, we will purchase with taxes included. Otherwise, we will charge tax to the items being sold individually.</p>	<p>Grade Level Teachers / PEL / Admin. purchasing fundraiser items for resale and Secretary/Bookkeeper</p>	<p>Effective immediately, for the next event that will have items being resold.</p>
<p>Extended day tuition and the corresponding tuition balance reports for December, 2018 and April, 2019 were not forwarded to the District Office until January 22, 2019 and June 11, 2019, respectively. In addition, Extended day tuition and the corresponding tuition balance report for January, 2019 was not forwarded to the District office at all. All tuition must be sent to the District Office by the 10th of the following month.</p>	<p>Extended day coordinator will ensure that all corresponding tuition and tuition balance reports be turned in on time and Secretary/Bookkeeper will forward all tuition to the District Office by the 10th of the following month.</p>	<p>Extended Day Coordinator and Secretary/Bookkeeper</p>	<p>By the 10th of every month, effective immediately.</p>
<p>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.</p>	<p>On a monthly basis, when the Extended Day Coordinator turns in the accounts receivable forms, the Secretary/Bookkeeper will monitor and communicate with Ext day Coordinator.</p>	<p>Extended Day Coordinator</p>	<p>Beginning of the month for the previous month's accounts ending with a balance.</p>



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 2018-2019

Purchases were made from the Extended day account for T-shirts. All extended tuition must be sent to the District Office by the 10 th of the following month. Purchases for the extended day program should not be made from the internal funds.	This was done by previous Secretary/Bookkeeper that retired in January, 2019. New Secretary/Bookkeeper is aware that purchases for extended day program should not be made from the internal accounts fund.	Secretary/Bookkeeper	Effective immediately and going forward.
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Principal: *Ray Hs*
Secretary / Bookkeeper: *Yehonah Blue*



Department / School Name	SAND LAKE ELEMENTARY SCHOOL
Administrator / Department Head	LAURA SUPRENARD
Cabinet Official / Area Superintendent	JAMES LARSEN

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 & Acc't Record not signed by preparer.	Add a signature line to the bottom of the Assignment & Acc't form.	Patti Schwartz, Sec/Bookkeeper	06/2020
Check did not have (2) signatures	No checks sent out without Principal and Sec/Bookkeeper's signature	Patti Schwartz, Sec/Bookkeeper	Whenever a check is created.
Extended Day Reports for Aug 2018 and Dec 2018 were not forwarded to district office by 10 day deadline	Complete reports before 10 day deadlines	We no longer have the extended day program at SLE	We no longer have the extended day program at SLE
Funds from Extended Day were used to pay for snacks	Extended Funds are only paid through Internal	We no longer have the extended day program at SLE	We no longer have the extended day program at SLE



Department / School Name	Shenandoah ES
Administrator / Department Head	Pamela Crabb <i>Pamela Crabb</i>
Cabinet Official / Area Superintendent	William Bohn <i>William 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? <u>(MM/YY)</u>
The balance of the internal funds appears to be excessive as of June 30, 2019 relative to the schools 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.	Whoever collects money and does fundraisers need to buy items before the end of the school year.	Immediately
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.	Assignment and accountability record needs to be signed and maintained.	Marianelly Perez Secretary/Bookkeeper	Immediately
A fundraising sales report for the ASD/ESE popsicle fundraiser and the Book Fair Fundraiser did not indicate the official receipt numbers corresponding to the fundraiser. A sales report, indicating all official receipt numbers, is required for each	Official receipt number need to be written on FR sales report.	Marianelly Perez Secretary/Bookkeeper	Immediately



sales activity conducted and must be signed by the principal.			



AUDIT RESPONSE MATRIX

DEPARTMENT/SCHOOL:

Shingle Creek Elementary

ADMINISTRATOR/PRINCIPAL:

Jennifer Schafer

DEPARTMENT HEAD/AREA SUPERINTENDENT:

Dr. James Larsen

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>#1 Funds were expended from the School's budgetary funds that were later refunded back to the internal Fund's 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>I should only receipts funds to the Principal's Discretionary account, if funds are designated to be use at the Principal's discretion.</p>	<p>Secretary/Bookkeeper Ilka Peguero</p>	<p>Action in plan to take place. Evidence attached.</p>



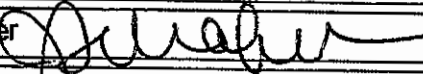
FISCAL PERIOD: 2018-19

AUDIT RESPONSE MATRIX

DEPARTMENT/SCHOOL:

Shingle Creek Elementary

ADMINISTRATOR/PRINCIPAL:


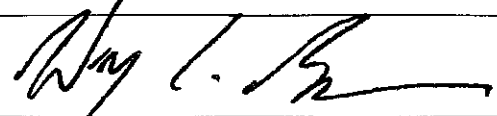
Jennifer Schafer 

DEPARTMENT HEAD/AREA SUPERINTENDENT:

Dr. James Larsen

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>#2 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 deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.</p>	<p>I need to make sure that every receiptee lists the receipt numbers on each monies collected form.</p>	<p>Secretary/Bookkeeper. Ilka Peguero</p>	<p>Action in plan to take place. Evidence attached.</p>



Department / School Name	South Creek Middle School
Administrator / Department Head	Sean S. Brown 
Cabinet Official / Area Superintendent	William Bohn 

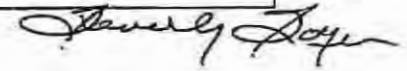
Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? <u>(MM/YYYY)</u>
A year-end inventory was not completed for the physical education locks. An inventory should be conducted for all locks and resale merchandise on-hand at the end of the year.	The Year- end inventory form should have been completed. It was an over sight by the bookkeeper.	Bookkeeper	This form was completed on 9/16/2019 and the auditor did see the completion of it.
The teacher's vs students' volleyball game fundraiser was conducted and did not advertise proceeds were to benefit the Principals Discretionary account. The only receipted to be recorded in the principal discretionary account are those proceeds that specifically state that they are to be used at the principal discretion.	Going forward the bookkeeper is now aware that a digital flyer will go home to parents or on newsletter which will state what the funds are going to be used for. This was the 1 st principal fundraiser for the bookkeeper.	Bookkeeper And Principal	We are adding all school events on the school web page and also inside of the schools newsletter.
Funds of \$330.00 were transferred into the Principals discretionary account from the hospitality fund/cheers account. The only receipts to be recorded in the Principal discretionary account are those donations that specifically state that they are to be used at the principal's discretion.	Bookkeeper took a loan to pay off year end lunch for that until all funds were accounted for. She did not want to have the account in a deficit. She was not aware this was a big NO. This will not happen again.	Bookkeeper And Principal	Principal will only use available and current funds when providing staff luncheons.

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2018 year

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

Southwest Middle School
Raymond Yockel 
James Larsen 




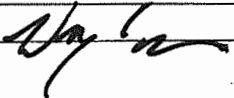
Exception Noted What is? What should be?	Management Response What needs to be done?	Responsible Person Who needs to do it?	Outcome Timeline When will the action be completed? What is the evidence of completion?
<p>Internal Funds excessive .</p> <p>School used Publix Business Account card, school has had this card since 2012</p> <p>Monies collected were not turned into bookkeeper by the following day.</p> <p>Assignment and Accountability Record for Subsidiary receipts not signed by bookkeeper</p> <p>Teacher did not date sub receipts</p>	<p>Monies should be utilized in the year it was collected</p> <p>Auditor called downtown during the audit and was told it was a gray area. It is not a credit card, no interest charged. The card enables purchases through internal fund accounts</p> <p>Teachers are reminded frequently to turn in their money the same day or following day.</p> <p>Bookkeeper needs to sign Accountability Record</p> <p>Teacher will need to sign sub receipts and bookkeeper will verify</p>	<p>Account Manager and Bookkeeper</p> <p>Will await outcome from Accounts payable</p> <p>Teacher and Bookkeeper</p> <p>Bookkeeper</p> <p>Teacher and Bookkeeper</p>	<p>Funds spent by end of fiscal year. Lower internal account balance</p> <p>Will await final direction from Accounts payable</p> <p>Money will be turned by the end of business day or next day.</p> <p>Accountability Record will be signed upon completion</p> <p>Sub receipts will be signed when turned with deposit</p>

<p>Check 7068 to United Trophy; purchase order was made out on April 25. Banner purchase was initiated April 24. Check 7092 teacher purchased mouthpieces Feb. 26, bookkeeper received invoice in May from band director, discovered a purchase order was not completed</p>	<p>All purchases need an approved purchase order before purchase are made</p>	<p>Teacher and Bookkeeper</p>	<p>Bookkeeper will remind teachers proper procedure in requisition of items</p>



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: SEPTEMBER 18, 2019

Department / School Name	1341/ Southwood Elementary
Administrator / Department Head	Stacey Tanenbaum/Principal 
Cabinet Official / Area Superintendent	William Bohn/Southeast 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)						
Transfer journal entry number 116530 dated April 5, 2019, transferring \$240.00 from the General Activities account to the FT-4th Grade account was not supported by a fund transfer journal entry proof sheet. 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.	Paperwork confirming the action needs to be filed after obtaining principal's signature.	Secretary/Bookkeeper	The principal was aware of this journal entry and did sign off. I believe that maybe it stuck to another page needing a signature. 9/18/2019						
Several monies collected forms did not indicate the official receipt numbers. 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.	The official receipt number should be written on the monies received form.	Secretary/Bookkeeper	This was a detail that was overlooked. Since we receive cash so infrequently, I forgot. This will stick out in my memory from now on. 9/18/2019						
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. <table border="0"> <tr> <td>Official receipt number</td> <td>Official receipt date</td> <td>Official receipt amount</td> </tr> <tr> <td>2597</td> <td>April 30, 2019</td> <td>\$3,231.25</td> </tr> </table>	Official receipt number	Official receipt date	Official receipt amount	2597	April 30, 2019	\$3,231.25	Official Monies collected form was not used.	Secretary/Bookkeeper	Since this was a check (not cash) with the purpose clearly written on it, a monies collected form was not written out. From 9/18/2019 on, a form will be written out even if a check is received. 9/18/2019
Official receipt number	Official receipt date	Official receipt amount							
2597	April 30, 2019	\$3,231.25							



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: SEPTEMBER 18, 2019

<p>Deposit slips were not numbered. School Board policy requires that all deposit slips be manually numbered in sequential order as they are utilized.</p>	<p>Deposit slips need to be numbered.</p>	<p>Secretary/Bookkeeper</p>	<p>The deposits will now be stapled to the official receipts for numbering. 9/18/2019</p>								
<p>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 approved by the principal prior to the purchase.</p> <table border="1" data-bbox="149 565 541 662"> <thead> <tr> <th>Check number</th> <th>Check amount</th> <th>Date of approval</th> <th>Date of purchase</th> </tr> </thead> <tbody> <tr> <td>5627</td> <td>\$125.00</td> <td>October 10, 2018</td> <td>May 21, 2018</td> </tr> </tbody> </table>	Check number	Check amount	Date of approval	Date of purchase	5627	\$125.00	October 10, 2018	May 21, 2018	<p>Requisitions must be approved before request for payment is submitted.</p>	<p>Music Dept Sponsor</p>	<p>The previous Music teacher contracted work without the official check request. We were subsequently invoiced for the service already provided. By the time we were invoiced, the previous music teacher had left her position. 9/18/2019</p>
Check number	Check amount	Date of approval	Date of purchase								
5627	\$125.00	October 10, 2018	May 21, 2018								
<p>The School Board Procurement Services Policy was not followed for the purchase of the 4th Grade St. Augustine field trip admission. 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>We must consider 3 bids for service.</p>	<p>4th grade Sponsor</p>	<p>This is the only company that is an allowed vendor that provides the service all in one payment. If another company is used, there would be one payment to each historic tour site (times 3, the bus separate, and lunch from yet another vendor. These will be considered before contracting for our next trip. 9/18/2019</p>								
<p>The attendance rosters for the extended day program were not signed by an extended day program employee. All attendance rosters should be signed to evidence that the information provided is true and accurate.</p>	<p>Attendance rosters need to be signed.</p>	<p>Extended Day Coordinator</p>	<p>Ext. Day Coordinator initialed each document but now knows she is to sign her complete signature. 9/18/2019</p>								
<p>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.</p>	<p>The report given to bookkeeper had incorrect dates.</p>	<p>Extended Day Coordinator</p>	<p>The Ext Day Coordinator will double check the dates put in the accounting system to ensure capture of all days. 9/18/2019</p>								
<p>Extended day tuition and the corresponding tuition balance reports for August 2018 and March 2019 were not forwarded to the District Office until August 12, 2018 and March 12, 2019, respectively. All tuition must be sent to the District Office by the 10th of the following month.</p>	<p>Extended Day tuition balance should be forward before the 10th of the month.</p>	<p>Secretary/Bookkeeper Extended Day Coordinator</p>	<p>On the months cited, the 10th fell on a weekend. The checks were forwarded on the next business day. Beginning 9/18/2019, this will be forwarded on the 9th or Friday before the 10th.</p>								



Department / School Name	SunRidge Elementary
Administrator / Department Head	Christy Gorberg
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)
Any Missing receipts should have an explanation attached and include principal's signature.	Subsidiary log needs to be signed by bookkeeper and principal. Explanation for missing receipts needs to be signed by principal.	Christy Gorberg (Principal) Talaya Ezell (Bookkeeper)	Action has been completed 09/2019. Log and explanation has been signed. Copy is attached.
Fundraising form for Square One Art was not completed.	All fundraising events even those completed online need to have a fundraising activity form completed and approved prior to event	The person requesting to do a fund raising event. Christy Gorberg (Principal)	Action completed 09/2019. A fundraising form for the upcoming Square One Art fundraiser has been completed and approved. Copy is attached.
The balance of internal funds is excessive.	Monies should be utilized in the year of receipt to benefit the current student body.	Christy Gorberg (Principal)	Action completed 09/2019. More activities have been put into place for all students in order to utilize these funds. Activities include in school field trips and learning events.
Subsidiary receipts were not in sequential order.	Subsidiary receipts should be kept in sequential order to provide an appropriate audit trail and inventoried at year end.	Talaya Ezell (Bookkeeper)	Action completed 09/2019. 2018-19 have been put into sequential order and 2019-20 current receipts have been placed in sequential order.



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: _____

Check number 718 was not supported by vendor invoice or receipt.	The support provided was a copy of the Amazon shopping cart subtotal.	Talaya Ezell (Bookkeeper)	Action completed 09/2019. Actual Amazon receipt has been retained and attached to purchase order. Going forward only actual receipts will be needed in order for reimbursement not only the quote. A copy of this completion has been attached.
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OCPS


Department / School Name	SunRidge Middle School
Administrator / Department Head	Mrs. Amy McHale <i>(Signature)</i>
Cabinet Official / Area Superintendent	Mr. John Wright <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)
A request for fund raising activity form was not approved for the Orchestra cookie fund raiser prior to the fund raiser taking place.	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.	Emily Hart Bookkeeper Teacher hosting fundraiser Amy McHale Principal	Corrected incorrect date. 09/2019 All fundraiser forms will be approved prior to making any commitments.
A ticket sales report was not completed properly for the soccer admission event or the Elf admission event.	A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.	Emily Hart Bookkeeper Anthony Williams Coach Amy McHale Principal	Added missing information. 09/2019 All fundraiser sales reports will be completed correctly.
A fund raising sales report for the bank cookie fund raiser did not indicate all of the official receipt numbers corresponding to the fund raiser.	A sales report, indicating all official receipt numbers, is required for each sales activity conducted and must be signed by the principal.	Emily Hart Bookkeeper Amy McHale Principal	Added missing information. 09/2019 All fundraiser sales reports will be completed correctly.

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Department / School Name	SunRidge Middle School
Administrator / Department Head	Mrs. Amy McHale 
Cabinet Official / Area Superintendent	Mr. 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 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.	Emily Hart Bookkeeper Amy McHale Principal	09/2019 Obtained receipt from teacher. All purchase order requests for check payment will be accompanied by an invoice, quote and/or receipt.
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 approved by the principal prior to the purchase.	Emily Hart Bookkeeper, Teachers, Amy McHale Principal	09/2019 All purchase order requests will be approved before goods are purchased.
Check number 1892 only contained one signature.	Two signatures are required for Internal Accounts checks.	Amy McHale Principal Emily Hart Bookkeeper	09/2019 All checks will have 2 signatures.



Department / School Name	Tangelo Park Elementary
Administrator / Department Head	Lakeitha Black <i>Lakeitha Black</i>
Cabinet Official / Area Superintendent	Dr. James Larsen <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)
Official Receipt 862 and 900 did not indicate the total cash collected and the total check collected.	Official Receipt number, subsidiary receipt numbers, total cash collected and total 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.	Deandra Roberts Secretary/Bookkeeper	Immediate and ongoing; Official receipts will indicate the total amount of cash and total amount of checks collected
Request for fund raising activity forms were not completed for art department fund raising activities. In addition, sales report were not completed for the fund raisers	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 any commitment. A sales report is required for each sales activity conducted and must be signed by the principal.	Deandra Roberts Secretary/Bookkeeper	Immediate and ongoing; The request for fund raising activity will be prepared and completed. Every fund raiser will have a sales report attached, signed by the principal.



Check number 5564 only included the principal's signature	All Checks written by the school must be signed by two individuals.	Diondra Roberts Secretary/Bookkeeper Lakeitha Black Principal	Immediate and ongoing; All checks will be signed by two individuals

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2018-2019

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

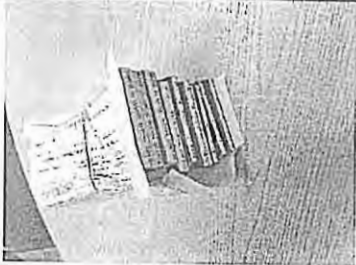
Thornebrooke Elementary
Christopher Daniels
Patricia Feitzler - <i>P. Feitzler</i>

Exception Noted What is? What should be?	Management Response What needs to be done?	Responsible Person Who needs to do it?	Outcome Timeline When will the action be completed? What is the evidence of completion?
<p>The balance of the Internal Funds appears excessive as of June 30, 2019 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>I will be providing teacher's access to view their fund balances on SFO so they can utilize the funds collected throughout the school year.</p>	<p>Internal Accounts Bookkeeper</p>	<p>Immediately</p>



Department / School Name	Tildenville ES
Administrator / Department Head	Agathe Alvarez
Cabinet Official / Area Superintendent	Patricia Fritzler

Patricia — *We need to have a conversation*

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 <i>repeated from prior year</i></p> <p>1.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>WP 2201</p>	<p>Tear out the used receipts and file them in a small box.</p>	<p>Secretary/Bookkeeper</p>	 <p>The 2018-19 receipts and log were kept, as pictured, in sequential order. No clear details regarding tearing out receipts and keeping in box were given until the auditor Ms Binder provided those detailed directions at audit time on 9/11/19. Next years receipts will be kept as such.</p>
<p>GENERAL PROCEDURES <i>current year</i></p> <p>2.Lost textbooks and extended day collections were not forwarded to the District Office as of June 30, 2019. 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. WP 3300</p>	<p>Send any lost text books and extended day monies in the internal accounts in to the central cashier before June 30.</p>	<p>Secretary/Bookkeeper</p>	<p>Auditor Mrs Binder crossed out the extended day line after it was verbally explained that money was left in the internal acct to clear the refund of deposit checks that were mailed and pending.</p> <p>The \$7.35 in the lost textbook acct was not sent and I now know going forward that it must be at end of year.</p>



<p>GENERAL PROCEDURES <i>current year</i> 3. Funds of \$483.69 were transferred into the Principal's Discretionary account from the Fifth Grade – Field Trip 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</p>	<p>Do NOT put money in the principals discretionary unless there is paperwork to go along with giving permission.</p>	<p>Secretary/Bookkeeper</p>	<p>I just started in the role as the secretary/bookkeeper and was told to roll over FT monies to the next grade level as this hadn't been done at the start of year due to having no secretary. Verbal instruction was given by Principal Alvarez to roll those funds into Principals Discretionary acct. See attached for signatures.</p>
<p>GENERAL PROCEDURES <i>current year</i> 4. Bank interest/credit journal entry number 109640 dated July 31, 2018 depositing \$746.85 from the General Activities account was not supported by a bank interest/other credit journal entry proof sheet. A bank interest/other credit journal entry proof sheet should be signed by the principal authorizing the deposit of funds. WP 2200</p>		<p>Secretary/Bookkeeper and Principal</p>	<p>This situation took place before I was employed as secretary/bookkeeper. When it was brought to my attention I immediately notified the Principal Ms Alvarez and internal accounts Ms Jackie (Mary Swinton). Ms Jackie advised that I instruct the Principal to contact ER which I did. I provided all information to the auditor although it was not requested as I knew that this was a "suspicious situation".</p>
<p>CASH RECEIPTS <i>current year</i> 5. 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. WP 2201</p>	<p>List the receipt books used and sign the paper on the bottom left corner.</p>	<p>Secretary/Bookkeeper</p>	<p>The form was filled out but I missed the signature line on the bottom left corner of page. In future, I will sign the accountability and assignment record.</p>
<p>CASH RECEIPTS <i>current year</i> 6. 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.WP 2201</p>	<p>Teachers turn in money by next day.</p>	<p>Secretary/Bookkeeper but as this was before my start date in this situation it was the Principal Agathe Alvarez</p>	<p>See attached for the signed letter showing that monies were collected before my start date by the theatre teacher. This happened before my start date and permission was given by the Principal to the teacher to collect and keep funds without providing receipts.</p>



Official receipt number	Date of collection	Date deposited with bookkeeper												
2992	September 8, 2018 – October 12, 2018	October 12, 2018												
<p>CASH RECEIPTS <i>current year</i></p> <p>7. Receipts were not issued immediately upon transfer of collections from the students to the teachers for the following collections. All money collected should be counted in the presence of the student and a receipt must be issued at that time. An official receipt needs to be completed for each event and for each person who remits money to the bookkeeper. WP 2201</p> <table border="1"> <thead> <tr> <th>Official receipt number</th> <th>Official receipt date</th> <th>Official receipt amount</th> </tr> </thead> <tbody> <tr> <td>2992</td> <td>October 12, 2018</td> <td>\$350.00</td> </tr> <tr> <td>3107</td> <td>December 13, 2018</td> <td>\$144.00</td> </tr> </tbody> </table>			Official receipt number	Official receipt date	Official receipt amount	2992	October 12, 2018	\$350.00	3107	December 13, 2018	\$144.00	Provide sub receipts for every transaction	Secretary/Bookkeeper	<p>2992: See attached for the signed letter showing that monies were collected before my start date by the theatre teacher as permission was given by the Principal to the teacher to collect and keep funds without providing receipts.</p> <p>3107: I received the money and wrote on the “monies collected” form so I was under the impression that I didn’t need to do sub receipts as well. Soon after I found out that I could not be the first to receive the money and sub receipts had to be given for everything along with the monies collected from someone other than myself.</p>
Official receipt number	Official receipt date	Official receipt amount												
2992	October 12, 2018	\$350.00												
3107	December 13, 2018	\$144.00												
<p>CASH RECEIPTS <i>current year</i></p> <p>8. The following official receipt did not have any supporting documentation for a donation received. Supporting documentation, such as a remittance advice or a donation letter, should accompany all donations.</p> <table border="1"> <thead> <tr> <th>Official receipt number</th> <th>Official receipt date</th> <th>Official receipt amount</th> </tr> </thead> <tbody> <tr> <td>3169</td> <td>February 6, 2019</td> <td>\$155.11</td> </tr> </tbody> </table> <p>WP 2201</p>			Official receipt number	Official receipt date	Official receipt amount	3169	February 6, 2019	\$155.11	Keep documentation regarding any monies being put in discretionary acct.	Secretary/Bookkeeper	Paper was misplaced and not with the official receipt. All documentation will be stapled to the receipt or kept in a “donation” file.			
Official receipt number	Official receipt date	Official receipt amount												
3169	February 6, 2019	\$155.11												



<p>CASH DISBURSEMENTS <i>current year</i> 9. Check number 6131 for \$325 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. WP 2201</p>	<p>Do not pay for any teacher incentives with the general acct.</p>	<p>Secretary/Bookkeeper</p>	<p>No food for staff can be purchased with the general acct. funds</p>
<p>CASH DISBURSEMENTS <i>current year</i> 10. Check number 6099 for \$50.00 was an improper expenditure of a gift cards purchase. Gift cards are an unallowable expenditure from School Internal Funds. WP 2201</p>	<p>Do not buy gift certificates from internal accts</p>	<p>Secretary/Bookkeeper</p>	<p>A donation was made specifically for the purpose of purchasing the gift cards for the spelling bee winners, in future I will advise that in lieu of the money to purchase the cards that the cards be purchased by the donating parent directly. See attached for the documentation on the request.</p>
<p>EXTENDED DAY CASH <i>current year</i> 11. Extended day tuition and the corresponding tuition balance reports for August and September 2018, were not forwarded to the District Office until October 29, 2018, and December 2018 was not forwarded to the District Office until January 15, 2019.. All tuition must be sent to the District Office by the 10th of the following month. WP 2201</p>	<p>Forward the ext day tuition by 10th of month</p>	<p>Request should be given by the ext day coordinator Aolani Allen by 1st and the check should be cut and forwarded by the Secretary/Bookkeeper Laura Davis by the 10th.</p>	<p>I, the current Secretary, was the EXT Day Coordinator for the months of August and beg of September and there was NO Secretary/Bookkeeper during the time. Initially, I was told to hold any papers until a Secretary started. Once I became the Secretary I was learning the many parts of the role and when I was up to speed on the internal account check process those checks were sent. In January, we returned from Christmas break on 1/7. The request was not given to me until 1/10 and I was not able to complete the process of obtaining signature for request, cut check and then obtain signatures on check until 1/15.</p>
<p>EXTENDED DAY CASH <i>current year</i> 12. Purchases were made from the Extended Day account for supplies. Purchases for the extended day program should not be made from the Internal Funds. WP 2201</p>	<p>No purchases should be made for supplies.</p>	<p>Ext Day Coordinator Aolani Allen and Secretary/Bookkeeper</p>	<p>We were a first year EXT Day Program and the Coordinator was only hired in October/November and we had little to no supplies. We were waiting on the budget supplies credit card so the check was cut to enable supplies be purchased to run the program. Shortly after the CC was received and no further checks were used for supplies.</p>



<p>EXTENDED DAY CASH <i>current year</i></p> <p>13. The attendance rosters for the extended day program for the months of October 2018, December 2018, January 2019 and February 2019 were not signed by an extended day program employee. All attendance rosters should be signed to evidence that the information provided is true and accurate.</p> <p>WP 2201</p>	<p>Sign the roll call sheets daily</p>	<p>Ext Day Staff and Coordinator</p>	<p>Sign the roll call sheets daily.</p>
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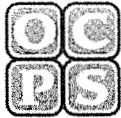


REVISED AUDIT MATRIX

Department / School Name	Timber Lakes Elementary
Administrator / Department Head	Jared Scott, Principal <i>Jared Scott</i>
Cabinet Official / Area Superintendent	John Wright, Associate Superintendent, Innovation Office <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)
Fundraisers and Admission Events: Tickets were sold for the Drama Club using an online ticketing company that is not on the approved list of online ticket vendors. Any online ticket vendors utilized by the school need to be from the District list of approved vendors.	<ul style="list-style-type: none"> Fundraiser Sponsor needs to make sure online ticket vendor is an OCPS vendor <p>*(TLE has used this online ticket vendor for the past two years)</p>	<p>Jared Scott, Principal</p> <p>Debra Santiago, Secretary</p> <p>Jennifer Hooks, Fundraiser Sponsor</p>	<p>Expected at the end of each fiscal year. 06/2020</p> <p>Vendor will be verified on OCPS Bid List before initiating sales.</p> <p>Completed with every fundraiser.</p>

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Department / School Name	TIMBER SPRINGS MIDDLE SCHOOL
Administrator / Department Head	DR. ERIC CANTRELL <i>Eric Cantrell</i>
Cabinet Official / Area Superintendent	DR. LEIGH A. BRADSHAW <i>L. Bradshaw</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)
Official receipt number 432, date of collection 08/22/2018, date deposited with bookkeeper 08/24/2018	Dates cannot be overwritten	Maribel Lopez, Art Teacher Bookkeeper Principal	I spoke with teacher on 09/2019

L. Garcia



Department / School Name	Union Park Elementary School
Administrator / Department Head	Ms. Ashlynn Ramirez
Cabinet Official / Area Superintendent	Dr. Bradshaw

Handwritten signatures: Mary D. Bradshaw and Ashlynn Ramirez

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 account funds	We should spend more money for the benefits of the student body	Ms. Sheila Reyes Secretary Bookkeeper Ms. Ashlynn Ramirez Principal	We will review the accounts and develop a plan strategic spending to benefit student body. 11/30/19
End of year balance for Lost Books accounts not send to District Office	At the end of the year, send a check to the District with all the money in the Lost Books account	Ms. Sheila Reyes Secretary Bookkeeper Ms. Ashlynn Ramirez Principal	Send a check with the amount of lost books account to the District at the end of the year on 06/2020
Fundraiser and admission events	A fund raising activity form has to be prepared for all fund raising activities at school and also have the Principal's approval before the fundraising.	Ms. Sheila Reyes Secretary Bookkeeper Ms. Ashlynn Ramirez Principal	We will ensure that the fund raising activities are appropriately approved and ensure that it is prepared in advance.
Cash stolen form the school safe	Deposit the cash the same day of collection in the drop safe	Ms. Sheila Reyes School Secretary/Bookkeeper Ms. Ashlynn Ramirez Principal	We will do the deposit process through School Funds System and will deposit the cash in the drop safe the same day of collection. We will also ensure that the safe room door is lock at all times.



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 2018-2019

Principal Screen

Department / School Name	Ventura Elementary
Administrator / Department Head	Ana M. Gonzalez <i>AG</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? (MM/YYYY)
Two official receipts were issued on the same monies collected form for collections from multiple sources.	One monies collected form needs to be completed for each source of collection separately.	Arlbeth Molina Secretary	Beginning 09/2019

✓

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2018-2019

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

Walker Middle School
Rebecca Watson <i>Rebecca Watson</i>
Mr. William Bohn <i>W. Bohn</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?
Digital Device Collection not forwarded at year end.	Any balance in the account needs to be forwarded to the district at year end.	Wanda Anderson- Bookkeeper	July 2020 Final report and check sent
Cash reimbursement for \$6.30 included tax	Sales tax is not to be reimbursed	Wanda Anderson- Bookkeeper	Each time money is reimbursed Supporting documentation.
Sales reports for three fundraisers were not complete.	Sales reports must be completed for each fund raising activity.	All staff members participating in fund raising activities. Wanda Anderson- Bookkeeper	Sales report for each fund raising activity on campus- Ongoing
No official ticket inventory reports were completed.	An official ticket inventory report must be completed for ticket sales.	Athletic Director- Patricia Knowles Bookkeeper- Wanda Anderson	After each sporting event where tickets are sold.
Lost textbook collections not forwarded to District office at end of year.	Any balance in Lost Textbooks needs to be forwarded to the district at year end.	Bookkeeper- Wanda Anderson	June 2020

<p>Donation to Principal's Discretionary fund needs to be advertised and recorded as donation and the purpose.</p>	<p>Receipts recorded must specifically state they can be used at principal's discretion.</p>	<p>Bookkeeper- Wanda Anderson Principal- Becky Watson</p>	<p>Ongoing</p>
<p>Only one fundraiser per year for the Principal's Discretionary fund.</p>	<p>One fundraiser per year.</p>	<p>Bookkeeper- Wanda Anderson Principal- Becky Watson</p>	<p>One time per year</p>



Department / School Name	Waterford Elementary School
Administrator / Department Head	Kathy Petersen <i>Kathy Petersen</i>
Cabinet Official / Area Superintendent	Leigh Ann Bradshaw <i>Leigh Ann Bradshaw</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 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.	If monies owed are not paid in a timely manner, then student will be dismissed from program. Balance due letters, dismissal letters, were all sent home registered mail.	Anita Wells, Ext Day Coordinator Chris Lindine, Bookkeeper Kathy Petersen, Principal	Immediately - 09/2019 - Print past balance due letters report. Print customer balance report.
The total balance of the Internal Funds appears excessive as of June 30, 2019, 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 school year they were received. Monies were collected throughout the year...waiting for teacher needs assessment prior to allocating.	Chris Lindine, Bookkeeper Kathy Petersen, Principal	Immediately - 09/2019 - Funds will be spent to benefit all students.





Department / School Name	Wedgefield School K-8
Administrator / Department Head	Mrs. Natalie Stevens <i>NS</i>
Cabinet Official / Area Superintendent	Dr. Leigh Ann Bradshaw <i>LBradshaw</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? (08/27/2019)
A request for fundraising activity form was not approved for Donut Sales fundraiser and for Egg Sales fundraiser.	A request for fundraising activity form will be prepared for all fundraising activities conducted by the school and will approved by the principal prior to making any commitments. A sales report for each activity conducted will be completed and will be signed by the Principal.	The Teacher hosting the fundraiser and the Principal will sign off.	Immediately 8/27/2019
The requisition and purchase order form for check 343 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 approved by the Principal prior to purchase.	A requisition and purchase order form will be completed, approved, and signed by the Principal prior to any purchase.	The teacher making the purchase and the Principal will approve and sign off prior to purchase.	Immediately 8/27/2019

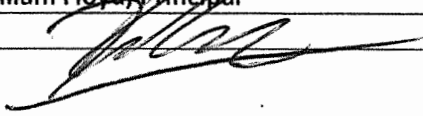


July 2018- June 2019

Department / School Name	Wekiva High School
Administrator / Department Head	Michele Erickson 
Cabinet Official / Area Superintendent	Harold Border 

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. The prom contract included provisions for complementary hotel rooms, which were provided to District employees. School Board policy restricts District employees from receiving compensation or other financial benefits from the Internal Funds.	Principal and bookkeeper will ensure the Prom sponsor is aware of this restriction so it does not happen again.	Principal/Bookkeeper	The sponsor will be told immediately. 09/2019



Department / School Name	West Orange High School
Administrator / Department Head	William Floyd, 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? (09/2019)
1. Monies collected from outside the main office were not turned in to the school bookkeeper by the following day. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.	An email has been sent to the staff member regarding money being held. This was followed up by a personal meeting.	Brenda Obelar – Media Specialist	Evidence of corrective action and reminder emails regarding turning in money. 9/19
2. A ticket inventory report was not properly completed for the \$3.00 red tickets. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the	Auditor talked with the new Assistant Athletic Director regarding how to fill out a ticket sales report correctly.	Lisa Montgomery – No longer at West Orange High School	Evidence of corrective action is to remind new AD to look over ticket sales reports before turning them in. 9/19



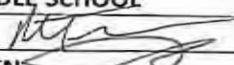

bookkeeper. All tickets must be accounted for on a ticket inventory report.			



Department / School Name	WESTPOINTE ELEMENTARY SCHOOL
Administrator / Department Head	ATRESA GRUBBS-HOLMES
Cabinet Official / Area Superintendent	PATRICIA FRITZLER <i>PF</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)
Lost textbooks collections were not forwarded to the District Office as of June 30, 2019.	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.	Marta Argento Secretary/Bookkeeper	Sent the check#1328 \$20.58 to District Office on August 20, 2019. <i>Atresa Grubbs-Holmes</i>



Department / School Name	WESTRIDGE MIDDLE SCHOOL
Administrator / Department Head	MATT TURNER 
Cabinet Official / Area Superintendent	DR. JAMES LARSEN 

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? (10/2019)
Ticket sales reports not completed for two Basketball games. A ticket sales report was not completed for each admission event.	Due to tickets being stolen after 2 events it was decided that they would not collect for admission in the future.	The ticket manager or AD. The bookkeeper would sign off on the tickets sold.	The AD was given the tickets and because they were taken before she did the report she is unable to complete it.
The assignment and Accountability record was not signed by the preparer.	To sign the record.	Bookkeeper	The Assignment and Accountability record has been signed and seen by the Principal.
There was a monies collected form that did not have the subsidiary receipt number on it.	To put the subsidiary receipt number on all monies collected form.	The teacher and the bookkeeper.	To remember to check all forms to have the subsidiary receipt on all monies collected form.
The fund raising form was not dated by the Principal and the official receipt numbers were not put on the sales report.	Make sure all Sales forms have been date and signed prior to making any commitments.	Person doing the fundraiser and bookkeeper to make sure it is accurate.	To make sure all forms are completed before any fundraiser is started. Also, complete the Sales report including the listing of all Official receipt numbers to provide an accurate audit trail.



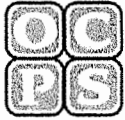
Department / School Name	WESTRIDGE MIDDLE SCHOOL
Administrator / Department Head	MATT TURNER
Cabinet Official / Area Superintendent	DR. JAMES LARSEN

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? (10/2019)
There was a ticket sales report that didn't correspond with the official receipt number 2375. The report was not completed.	To make sure a ticket sales report is filled out in its entirety.	AD and bookkeeper	A ticket sales report will be filled out but due to the tickets having been stolen the AD is unsure of it's accuracy.
A requisition and purchase order form must be completed and signed by the Principal before a purchase can be made	None since the date was taken off of the quote. We needed to get an invoice for the final payment and not pay off the quote.	Teacher and bookkeeper	The quote and final were the final amount due to the vendor. The date of purchase was Nov 16 th and date that quote was received on Oct 16 th .
All paperwork for a check was not supported by any documentation.	Bookkeeper was out on medical leave and person stepping in had no bookkeeping experience.	Principal	Nothing can be done to fix paperwork as there was none completed or record kept in bookkeepers absence.



Department / School Name	Orange Technical College – Westside Campus
Administrator / Department Head	Crystal Davidson <i>Crystal Davidson</i>
Cabinet Official / Area Superintendent	Dr. Michael Armbruster <i>[Signature]</i> 10/28/19

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. Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the Skills USA and HOSA candy bar sales fundraisers. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.	* Sales tax should be paid on any items used for resale.	* Bookkeeper * Business Manager * Business Office Administrator * Director	* This action began immediately following the 2018-2019 school year audit in 10/2019. * Sales tax will be included on the invoice to be paid to the vendor.



Department / School Name	Wetherbee Elementary
Administrator / Department Head	Kristy Logue <i>KL</i>
Cabinet Official / Area Superintendent	William Bohn <i>W. Bohn</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)
Funds were transferred into the Principal's discretionary acct from hospitality acct.	Only donations that specifically state that they are to be used at the principal's discretion.	Terry Guest Secretary	There will be a letter stating the donation is to be used at the principal's discretion. 10/2019
Receipt did not include subsidiary receipts for money collected for Cheer dues.	Supporting documents should accompany all official receipts.	Terry Guest Secretary	At the time the money is collected a receipt will be given. 10/2019
Dates were written on several copies of the sub receipts after the funds were collected	Verify that the teacher writes the dates on the top copy of the receipts.	Terry Guest Secretary	Date will be written on original receipt. 10/2019
A request and sales report was not completed for pre-packaged school supplies fundraiser. Prior approval was not obtained by the district.	A fundraising request form and a sales report should be prepared and signed by the principal. Online fundraising must have district approval prior to making commitment.	Terry Guest Secretary	Online fundraiser will be approved by district personnel and fundraising request form and sales report will be prepared and signed by the principal. 10/2019



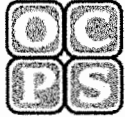
Department / School Name	Wetherbee Elementary
Administrator / Department Head	Kristy Logue <i>KL</i>
Cabinet Official / Area Superintendent	William Bohn <i>W. Bohn</i>

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? (MM/YYYY)
The ticket sales report that corresponds with the official receipt #2022 didn't indicate the official receipt number(s).	A ticket sales report completed and signed by ticket manager and bookkeeper.	Terry Guest Secretary	Official receipt number(s) needs to be entered on the ticket sales report. 10/2019

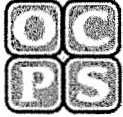


Department / School Name	Windermere HS
Administrator / Department Head	Douglas Guthrie
Cabinet Official / Area Superintendent	Dr. Harold Border 

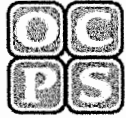
Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed?
<p>Delayed Deposits to the Bookkeeper</p> <p>Collections totaling \$15,598.24 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>Deposits should be deposited in the next business day. If the bookkeeper is not available, an administrator should put it in the safe.</p>	<p>Teachers and staff</p>	<p>The teachers and staff will be informed in a meeting of the policy and procedures.</p>
<p>Expenditures totaling \$18,555.35 occurred without the Principal's prior written approval. (The invoice or receipt was dated before the Principal's approval on the purchase order or there was no purchase order.) School Board Policy DIB states: "All purchases from internal funds shall receive advance written authorization of the principal or designee." Without prior authorization, purchases from internal funds could exceed the resources of the account and inappropriate expenditures could occur.</p>	<p>Expenditures should be properly authorized before any purchases can be made.</p>	<p>Teachers Staff</p>	<p>The teachers and staff will be informed in a meeting of the policy and procedures.</p>



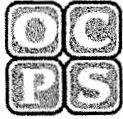
<p><u>Admission Events</u></p> <p>There was no inventory or sales report completed for Season Pass sales with receipts totaling \$4,825. When inventory and sales reports are not completed, the school cannot be certain that all funds were appropriately accounted for.</p> <p>The Internal Accounts Handbook requires inventory and sales reports for all admission events or resale activities.</p>	<p>A sales report must be complete for each athletic event. The ticket inventory report is to be updated to reflect use of the series used and any overages and shortages of tickets.</p>	<p>Athletic Director Bookkeeper</p>	<p>The Athletic Director and Bookkeeper have reviewed the Internal Accounts handbook's policy and procedures.</p>
<p><u>Receipts</u></p> <p>The Assignment and Accountability records for the pre-numbered subsidiary receipts were not completed with totals and signatures on all forms. We also noted the forms did not include all of the unused subsidiary receipts on the campus.</p> <p>The Internal Accounts Handbook states: "Receipts utilized must be listed by actual receipts type, series and quantity" and "On or before June 30th of each school year, an inventory of all unused receipts must be taken by the school bookkeeper and noted on the assignment and accountability record."</p> <p>Subsidiary receipts were not maintained in numerical order. The Internal Accounts Handbook states that subsidiary receipts must be filed in numerical order for auditing purposes.</p>	<p>The Assignment and Accountability records should be kept in numerical order verses the order of official Receipts numbers.</p>	<p>Bookkeeper</p>	<p>The receipt books assigned school year 2019-20 have been entered on an Assignment and Accountability by numerical order. the unused receipts on campus will be sent back to the warehouse,</p>



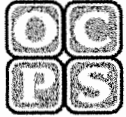
<p><u>Journal Entries/Fund Transfers</u></p> <p>Seventeen Journal entry forms signed by the Principal for May and June 2019 could not be located. The Internal Accounts Handbook requires a Journal Entry folder to be maintained with individual forms approved by the Principal as one of the items to be filed for the fiscal year end audit.</p> <p>Student and Staff vending machine commissions and Athletic Win ticket promotion funds that were received as an ACH bank credit were not recorded in the correct account</p>	<p>The journal entries are to be printed, signed and filed together for audit purposes.</p> <p>Commissions are to be posted into the correct account.</p>	<p>Bookkeeper</p>	<p>Windermere HS does not have student vending machines and the posting account will be updated by food services.</p>
<p><u>Change Funds</u></p> <p>Change funds are issued to staff members to make change at school admission events. According to the Internal Account Handbook, change funds must be closed annually prior to June 30th and the return of change funds is recorded separately from other revenue. The change fund for the Softball Girls account totaling \$100.00 was not returned by June 30, 2019. Staff members stated that the funds may have been turned in with Snack Bar collections but we were unable to verify this statement since change funds were not recorded separately on source documentation.</p> <p>We also noted that the Change Fund Asset account totaling \$300.00 that originated August 24, 2017 was not closed out by June 30, 2019.</p>	<p>The change fund should be signed out and released to the coach for the season. At the end of the season, the change fund will be re deposited back into the account.</p>	<p>Softball Coach Bookkeeper</p>	<p>The Athletic Director held a meeting in October to inform the coaching staff of policy and procedures for such as fundraising, purchasing and collecting funds.</p>



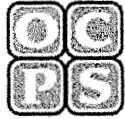
<p><u>Principal's Discretionary Account</u></p> <p>Receipts totaling \$15,634.00 were recorded in the Principal's Discretionary account but were not supported with a letter designating that the funds were for the Principal's Discretionary account.</p>	<p>Any funds deposited into the Principal's Discretionary Account must have documentation stating that it is to be deposited into this account.</p>	<p>Principal Bookkeeper</p>	<p>When depositing any funds into the Principal's Discretionary funds, the bookkeeper will ensure there is proper documentation.</p>
<p>Request for Fundraiser Approval forms were not completed for three of the fundraising activities that we reviewed.</p>	<p>Fundraisers form must be approval before the activity begins.</p>	<p>Staff Bookkeeper</p>	<p>The correct policy and procedures will be reviewed in the upcoming meeting with staff.</p>
<p><u>Sales Tax</u></p> <p>State sales tax was not remitted to the Vendor or to the Florida Department of Revenue for the Band Wreath/Tree fundraiser, the Flag Football apparel fundraiser or the PE Lock resale activity.</p> <p>State sales tax was not calculated and remitted to the Florida Department of Revenue for any Concessions events or for the Parking Decals resale activity.</p> <p>School Board Policy DIB, The Internal Accounts Handbook and State Sales Tax Rules states 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>An account created to remitted sales tax to the Florida Department of Revenue.</p>	<p>Bookkeeper</p>	<p>An account will be opened November 2019 to pay any remaining taxes and any taxes for the school year.</p>



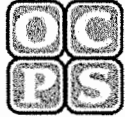
<p><u>Admission Events</u> <u>Special Events:</u> Homecoming Fall Formal Tickets and Prom Tickets were not pre-priced. Seventy-Nine unsold Homecoming tickets with an average resale value of \$4,937.00 were not retained for audit verification. We inquired about the unsold tickets and were told that they were thrown away. Any unsold tickets should be retain to confirm tickets were not sold and monies were not misappropriated. The school acquired 800 prom tickets from a vendor. The Ticket Sales Report disclosed 899 tickets were sold but a Ticket Inventory or Certification Statement was not completed for the additional 99 tickets that were printed in-house. Math calculation errors which could indicate possible cash shortages were noted on the Homecoming (\$285.00), Winter Concert (\$15.00) and Prom Ticket Sales Reports. When preparing Ticket Sales Reports, the school should subtract the first ticket sold from the last ticket sold and add one to determine the total tickets sold.</p>	<p>Event tickets should be pre priced and a ticket inventory completed listing unsold tickets. Unsold tickets are not to be destroyed but kept for audit purposes.</p>	<p>Student Government Advisor</p>	<p>The teachers and staff will be informed in a meeting of the policy and procedures.</p>
<p><u>Athletic Events:</u> Ticket Inventory Reports were not prepared in accordance with established procedures. We were provided an Excel document of the beginning inventory received from the District office and an ending inventory was conducted once we requested the reports during our fieldwork in August.</p>	<p>Ticket Reports must be prepared for each ticketed Athletic event along with a Ticket Inventory Report.</p>	<p>Athletic Director Bookkeeper</p>	<p>The teachers and staff will be informed in a meeting of the policy and procedures.</p>
<p>However, a summary report showing beginning inventory series, total tickets sold and ending inventory series was not prepared for each ticket type. Math calculation errors were noted on four Ticket Sales Reports which could indicate possible sales shortages totaling \$79. When preparing Ticket Sales</p>	<p>Ticket Reports must be prepared for each ticketed</p>	<p>Athletic Director Bookkeeper</p>	<p>Bookkeeper and Athletic Director has have reviewed the Internal Accounts</p>



<p>Reports, the school should subtract the first ticket sold from the last ticket sold and add one to determine the total tickets sold.</p> <p>Official receipts from the SFO accounting system were not identified on the Ticket Sales Reports and the Bookkeeper did not always sign the Ticket Sales Reports to indicate a quality control review was conducted</p> <p>The Internal Accounts Handbook and sound business practices requires all tickets for admission events to be pre-numbered and pre-priced. In addition, schools are to maintain accurate ticket inventory reports for each ticket type, complete ticket sales reports for each event and retain unsold tickets for all admission events.</p> <p>The Internal Accounts Handbook requires an ending inventory of unsold tickets on hand as of June 30th and these amounts must reconcile with tickets sales reports or have an explanation noted on the inventory report.</p>	<p>Athletic event along with a Ticket Inventory report.</p>		<p>handbook's policy and procedures</p>
	<p>Any shortages or overages should documented on the ticket report. A memo stating any other issues with the tickets can be attached to the report. Each Ticket report must be signed and the official receipts numbers added to the form.</p>		



<p>Contracts The Herff Jones contract for caps, gowns, class rings and the Leonard's contract for school pictures were not available for review so we were unable to determine if commission checks totaling \$8,762.00 and \$3,872.00 respectively were accurate.</p> <p>The Internal Accounts Handbook states that contracts must be written in a manner that the school can determine the amount of commission that should be received</p>	<p>Yearbook sponsor When the contracts are received the Yearbook Advisor should make sure there is a copy of the cap/gown and picture contract on file.</p>	<p>Yearbook sponsor SGA sponsor</p>	<p>The teachers and staff will be informed in a meeting of the policy and procedures.</p>																									
<p>The following discrepancies were noted when comparing check amounts to invoices and receipts:</p> <table border="1" data-bbox="283 776 1100 1274"> <thead> <tr> <th>Check #</th> <th>Check Amount</th> <th>Invoice/Receipt Amount</th> <th>Difference</th> <th>Purpose</th> </tr> </thead> <tbody> <tr> <td>1870</td> <td>\$2,764.50</td> <td>\$2,723.60</td> <td>\$40.90</td> <td>Football helmets</td> </tr> <tr> <td>2514</td> <td>192.24</td> <td>206.48</td> <td>(14.24)</td> <td>Mileage reimbursement</td> </tr> <tr> <td>2873</td> <td>38.86</td> <td>30.86</td> <td>8.00</td> <td>Gas reimbursement</td> </tr> <tr> <td>2007</td> <td>235.08</td> <td>225.33</td> <td>1.00</td> <td>Band meal reimbursement, \$8.75 returned</td> </tr> </tbody> </table>	Check #	Check Amount	Invoice/Receipt Amount	Difference	Purpose	1870	\$2,764.50	\$2,723.60	\$40.90	Football helmets	2514	192.24	206.48	(14.24)	Mileage reimbursement	2873	38.86	30.86	8.00	Gas reimbursement	2007	235.08	225.33	1.00	Band meal reimbursement, \$8.75 returned	<p>Bookkeeper should request revised invoices and ensure the totals are correct. Double check the receipts for reimbursement and make sure the total does not tax.</p>	<p>Bookkeeper</p>	<p>The Bookkeeper has have reviewed the Internal Accounts handbook's policy and procedures.</p>
Check #	Check Amount	Invoice/Receipt Amount	Difference	Purpose																								
1870	\$2,764.50	\$2,723.60	\$40.90	Football helmets																								
2514	192.24	206.48	(14.24)	Mileage reimbursement																								
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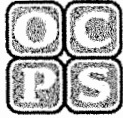
<p>Staff members were reimbursed for actual gas purchases instead of mileage reimbursements.</p>	<p>The reimbursement for personal vehicles is allowed. Reimbursement for mileage only not gas.</p>	<p>Bookkeeper</p>	<p>The Bookkeeper has reviewed the Internal Accounts handbook's policy and procedures</p>
<p>The required "Property Acquisition Form" (PROP-2) was not prepared and filed with the District Property Accounting Department for the following fixed assets purchased:</p>	<p>Band sponsor is to complete the (PROP-2) form for any materials considered fixed assets.</p>	<p>Band Sponsors</p>	<p>The teachers and staff will be informed in a meeting of the policy and procedures.</p>
<p>Band Concession Sales Reports disclosed cash disbursements totaling \$1,424.74 directly from sales proceeds</p>	<p>Band sponsors should order enough pizza and snack items to sell during the event. It is prohibited to use funds from sales to purchase more items.</p>	<p>Band Sponsors</p>	<p>The teachers and staff will be informed in a meeting of the policy and procedures.</p>
<p>Coaches Luncheon expenditure from the Athletic Gate account totaling \$859.54 during the last week of school is not in compliance with procedures.</p>	<p>The Football Coach held a luncheon for the Defensive Line/Football team.</p>	<p>Football Coach</p>	<p>The lunch was a reward/teambuilding session for the Defensive Line.</p>



<p>The school paid \$8,575.00 for Band instruction to a Consultant and no Independent Contractor Agreement was completed</p>	<p>Band Sponsor should make sure all ICA are completed and approved prior to rendering services.</p>	<p>Band Sponsor</p>	<p>The teachers and staff will be informed in a meeting of the policy and procedures.</p>
<p>We noted checks totaling \$28,082.32 from the Parking Decal account (7451) for shirts, jackets and gear for Security, Staff/Mentor and Custodial personnel. The Internal Accounts Department stated that these type of expenditures for security parking staff are permitted but this is excessive. Since the Parking Decal is a general account, School Board Policy DIB states that all funds designated for general purposes shall be used to benefit the student body.</p>	<p>A quote from three vendors if order will exceed \$5000.00.</p>	<p>Parking Sponsor</p>	<p>The teachers and staff will be informed in a meeting of the policy and procedures.</p>
<p>The School obtained services from a local golf club that is not registered to do business with the District for the Girls Soccer Banquet. It is our understanding that the invoice for this service, totaling \$1,999.68 is still outstanding. School Board Policies and the Internal Accounts Handbook require businesses to be registered to be an approved vendor and checks cannot be written in the SFO system unless the vendor has been approved and entered in the SAP system by the Procurement Department. Quotes were not obtained for Check #2032 totaling \$6,160.00 for Student Lanyards and Check #2444 totaling \$10,302.50 for the SGA District lunch meeting.</p> <p>School Board Policy DJB requires expenditures greater than \$5,000 to be competitively quoted.</p>	<p>A quote should be obtained from a venue which is an orange county vendor. A purchase order and quote should be submitted to the principal for approval. The bookkeeper will</p>	<p>Girls Golf sponsor</p>	<p>The business has been contacted and may operate under a franchise name of <i>Cresthill Inc.</i> Once the vendor can provide a vendor number, the outstanding invoice can be paid.</p>



	Certify funds and submit to the principal for an approval before the event,		
<p><u>Year-End Reporting</u></p> <p>The school reported zero for Accounts Payable on June 30, 2019 but our review found \$11,682.05 that should have been reported.</p> <p>The school reported zero for Accounts Receivable on June 30, 2019 but our review found \$2,278.14 that should have been reported.</p> <p>The Internal Accounts Handbook states that schools are required to report accounts payable and accounts receivable at year-end.</p>	<p>Any outstanding invoices should be reported to the bookkeeper and included in the end of year Accounts Payable report. Any items that have not been received should be reported to the bookkeeper and included in the end of the year report Accounts Receivable.</p>	<p>Bookkeepers</p>	<p>Moving forward, an email will be sent at the end of the school year requesting any Account Payables and receivables. Any remaining items will be added to the year end report.</p>
<p><u>Banking</u></p> <p>We requested and received a Bank Confirmation from the school's bank on August 9, 2019 and noticed that the former Secretary that transferred to another school on June 10, 2019 was still listed as an authorized check signer. The school did not notify the bank to update the list of authorized signatures until we brought this to their attention.</p>	<p>When a staff member that is on the school's bank account signature card leaves the school, the card should be updated.</p>	<p>Secretary Bookkeeper</p>	<p>The Internal Account department will be consulted on the investment procedures. Any funds that are not being used for upcoming expenditures and are</p>



<p>The school should develop procedures to ensure bank signatures cards are updated in a timely manner.</p> <p>The School's bank balance on June 30, 2019 was over \$389,000 earning no interest. The district has policies and procedures that allow for the investment of idle school internal funds with the District Treasury Department. According to the Department, the investment account for fiscal year 2018/2019 earned approximately 2.5%. If the school would have invested \$100,000, interest income totaling \$2,500 could have been earned.</p>			<p>considered excess funds will be transferred into an account to earn interest. The Bookkeeper will follow up and find out the steps to start investing.</p>
<p><u>Purchasing Card</u></p> <p>The school split transactions for table/chair rentals totaling \$4,750.50 into eight transactions on the Purchasing Card to circumvent the single purchasing card transaction limit of \$999.00.</p> <p>The Purchasing Card Manual states that payment for purchases shall not be split as an attempt to stay within the single purchase limit.</p>	<p>Transactions should not exceed the limit of \$999.00 unless an approval has been received.</p>	<p>Budget Bookkeeper</p>	<p>The Budget Bookkeeper has reviewed the policy and procedures for limit amounts when using the OCPS purchasing card.</p>



Department / School Name	Winegard Elementary
Administrator / Department Head	Meigan Rivera
Cabinet Official / Area Superintendent	William Bohn

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)
Checks received did not have a monies collected form attached.	Attach monies collected form.	Monica Vega, Secretary/Bookkeeper	Make sure when checks are received, a monies collected form must be attached for audit trail.



Department / School Name	Internal Accounts/Winter Park High School
Administrator / Department Head	Mr. Matthew L. Arnold, Principal <i>Matthew L. Arnold</i>
Cabinet Official / Area Superintendent	Dr. Harold R. Border, Chief of High Schools <i>Harold R. Border</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 school utilized three third-party credit cards during the year. Schools are not permitted to enter into credit agreements.	Uncertain. WPHS has been utilizing this practice for many years.	Finance Managers	Timeline is unknown. Evidence: clarification of policy implementation prior to the fiscal year.



Department / School Name	Wolf Lake Middle School
Administrator / Department Head	Cynthia Haupt <i>C. Haupt</i>
Cabinet Official / Area Superintendent	Dr. Rahim Jones <i>Rahim Jones</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)
A ticket sales report and ticket inventory report were not completed for the Legally Blonde production. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. All tickets must be accounted for on a ticket inventory report.	Ticket inventory sales report needs to be completed for all ticket sales.	Person who is putting on the production and the bookkeeper needs to make sure this happens.	Immediately 10/2019



Zellwood

Department / School Name 0461/Zellwood Elementary	LeDonna Brunson - Secretary / Bookkeeper
Administrator / Department Head Mr. Franklin Mattucci	F. Mattucci - Principal
Cabinet Official / Area Superintendent Dr. Rahim Jones	Rahim Jones

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)
Assignment and accountability record 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	The Secretary/Bookkeeper will account for all subsidiary receipts when the activity is complete. The assignment and accountability record will be completed and inventoried when the activity is complete.	LeDonna Brunson Secretary/Bookkeeper	The evidence of the corrective action will be the completed accountability record.
record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.	If any receipts are missing the Secretary/Bookkeeper will have the teacher write the explanation and have the Principal sign the explanation immediately.	The Secretary/Bookkeeper LeDonna Brunson will be responsible for all corrective actions	The action will be completed at the end of each activity effective 08/2019