



Department / School Name	Andover ES
Administrator / Department Head	Kevin Duncan
Cabinet Official / Area Superintendent	Maria Vazquez <i>Rahim Jones</i> <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)
The balance of the internal funds appears excessive.	Meet and come up with plans to spend the money on all students	Gloria Montanez/ Secretary	9/12/2023



Department / School Name	Apopka Memorial Middle School
Administrator / Department Head	Lisa James
Cabinet Official / Executive Leader	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)
The balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school's activity for the year.	The funds will be used to cover all resources, activities, instruments and uniforms during the 23-24 school year	Lisa James, Principal	05/2024
An assignment and accountability record were not signed by the preparer.	I will review all statements prior to submission to ensure all records are signed.	Jose Ramos, Booker keeper	05/2024
A sales report was not completed for the wooden rose fundraiser.	A training will be held to reestablish expectations for all fundraiser paperwork. The Principal will review all fundraiser paperwork prior to approval of any fundraiser.	Lisa James, Principal	08/2024



Department / School Name	Arbor Ridge K-8 0981
Administrator / Department Head	Vanessa DeMars
Cabinet Official / Area Superintendent	James Leslie 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
1-The balance of the internal funds appears excessive as of June 30, 2023 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	2- Internal funds had a positive of \$9500 due to a donation from PTSA for the purchase and installation of PE pavilion fans. Vendor increased initial quote that was held up due to a delay of permitting resulting in the project being underfunded as PTSA was not able to pay the increased cost. The funds have dispersed to OCPS to be deposited in fund 202 "Donation" on behalf of PTSA to help offset the total project which will now be paid out of Fund 202.	Vanessa DeMars; Principal Wendy Wood; Secretary/Bookkeeper	09/2023- funds dispersed for deposit into fund 202 district budget. Corrective action completed.



<p>2-Request for fund raising activity forms were not completed for any fund-raising activity. A request for fund raising activity form should be prepared for all fund-raising activities conducted by the school and must be approved by the principal prior to making any commitments. In addition, a sales report was not completed for several fundraisers. A sales report is required for each sales activity conducted and must be signed by the principal.</p>	<p>Review of fund-raising activity policy and procedures personally as well as with instructional staff via email and/or one on one as needed.</p>	<p>Vanessa DeMars; Principal Wendy Wood; Secretary/Bookkeeper</p>	<p>Going forward effective immediately 09/2023. Evidence will be reflected in 2023-24 audit findings</p>
<p>3-The following checks were not supported by a requisition and purchase order form. A requisition and purchase order form must be completed each time an individual request to make a purchase and must be approved by the principal prior to the purchase. Check number Check date Check amount 7745 January 26, 2023 \$7,425.00 7781 April 29, 2023 \$9,119.0</p>	<p>Ensure all required paperwork is completed at the time of check disbursement within allotted working time provided as well as plan ahead accordingly where applicable.</p>	<p>Vanessa DeMars; Principal Wendy Wood; Secretary/Bookkeeper</p>	<p>Going forward and effective immediately 09/2023. Evidence will be reflected in 2023-24 audit findings</p>



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 2023-2024

Department / School Name	Audubon Park School
Administrator / Department Head	Jason Fritz
Cabinet Official / Area Superintendent	Dr. Patricia Fritzler

Patricia A. 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)
Internal Account Balance Excessive	Internal Funds collected for fiscal year spent for that school year.	Cindy Tapia Bookkeeper	Money collection from parents and fundraiser monies will be spent for fiscal year collected. 2023-2024 school year.
Extended Day large balances owed at year end	Coordinator will collect tuition for all for students attending the program. No accounts will have balances over their deposit	Noelle Cox Extended Day Coordinator	Extended Day Coordinator will ensure tuition is collected from parents/students weekly and no accounts are in excess of their deposit. Report will be provided to Principal weekly. On going.
Extended Day credit balances owed to students	Coordinator will issue refunds to parents/students who are inactive monthly	Noelle Cox Extended Day Coordinator	Refund checks have been issued to parents for all inactive accounts for monies owed. Report will be provided to Principal monthly for refunds owed on inactive accounts. 08/2023
Extended Day Full charge/credit summary provided	Include Full charge credit summary for Audit	Noelle Cox Extended Day Coordinator	Full charge/credit summary was provided as requested. 08/2023



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 2022-2023

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

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)
Lost textbooks collections were not forwarded to the District office as of June 30, 2023.	Any balance in the Lost Textbooks account must be sent to the District office at the end of year for schools with textbooks purchased by the district.	Ivonne Olmeda – Secretary/Bookkeeper	09/2023



Department / School Name	Avalon Middle School
Administrator / Department Head	Ms. Jennifer Williams
Cabinet Official / Area Superintendent	<i>Jennifer Williams</i>

Dr. Patricia Fritzel
Patricia H. Fritzel

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. General procedures: The balance of the internal funds appears excessive as of June 30, 2023 relative to School's activity for the year.	Monies, should be utilized in the year of receipt to benefit the current student body.	Bookkeeper and Principal	School year 2023-2024
2. General procedures: Lost Textbooks Collections were not forwarded to the District Office as of June 30, 2023.	Any Balance in the Lost Textbook account must be sent to the district office at the end of the school year.	Media Center and Bookkeeper Department.	School year 2023-2024
3. Cash Receipts: Official Receipt number 5470 is missing documentation.	Supporting documentation, such as remittance advice, a detailed money collected form, or a subsidiary receipt, should accompany all official report.	Bookkeeper Department	On 9/5/2023 the Previous Bookkeeper came to the office and couldn't find no supporting documentation. Year end 2023-2024 form will be completed correctly.
4. Cash Receipts: Assignment and accountability records were not completed.	Any missing receipts should have an explanation attached and include the principal's signature.	Bookkeeper Department	On 9/5/2023 the Previous Bookkeeper came to the office and couldn't find no supporting documentation. Year end 2023-2024 form will be completed correctly.



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE 08/31/2023

<p>5. Cash Disbursements: Check number # 9255 was missing a vendor invoice and receipt.</p>	<p>Vendor Invoices and vendor receipt should be retained in the internal Funds records for auditing purposes.</p>	<p>Bookkeeper Department</p>	<p>On 9/5/2023 the Previous Bookkeeper came to the office and couldn't find no supporting documentation.</p> <p>Year end 2023-2024 form will be completed correctly.</p>
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Department / School Name	Azalea Park ES
Administrator / Department Head	Brad Rosa <i>x Brad Rosa</i>
Cabinet Official / Area Superintendent	Rahim Jones <i>x 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? <i>(MM/YYYY)</i>
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	Always attached filled Report of monies collected form for every individual deposit.	Diana DePaz Sec/BKKPR	Immediately 9/20/2023
The following check was not supported by a requisition and purchase order form. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.	Always attached filled Requisition and Purchase Order form for every individual order.	Diana DePaz Sec/BKKPR	Immediately 9/20/2023



Department / School Name Baldwin Park Elementary	<i>Secretary Valerie Fife</i>
Administrator / Department Head Mr. Andrew Schwartz	
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)
Excessive Balance of the Internal Funds as of June 30, 2023.	Monies should be utilized in the year of receipt to benefit the current student body.	Valerie Fife Bookkeeper/Teachers	Immediately funds will be spent to benefit the students pertaining to the fund for the current year.



Department / School Name	Bay Meadows Elementary School
Administrator / Department Head	Joann Dorries <i>[Signature]</i>
Cabinet Official / Area Superintendent	Robert McCloe / <i>Rahim Jones</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (09/2023)
1. The bank reconciliation for June 2023 showed three cash deposits totaling \$1,960.00 which were outstanding for more than four months. The District treasury office contacted the bookkeeper on May 23, 2023 regarding the old deposit in transits. Since that time, the bookkeeper provided the bank with copies of the Dunbar logs, and deposit slips. The District office was included on the email communication. The last communication	-The District has been notified and emails back and forth were provided.	-Barbara Dobson	-Steve Compton was emailed on 9/5/2023 for an update on the investigation. One deposit for \$1000.00 has been deposited. The other two deposits for \$860.00 and \$100.00 are still being investigated.



<p>received by the bookkeeper from the bank was on June 1, 2023 stating the bank was still researching the missing deposits. There has been no resolution as of the audit date. WP 2200</p>			
<p>1. A sales report was not completed for the Patrols – Bundt Cake fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal. WP 2201</p>	<p>-From here on the School knows to have a Fundraising Report and a Sales Report completed following close.</p>	<p>-Barbara Dobson (School Secretary/Bookkeeper) -Faculty (Instructors)</p>	<p>-Sales Report has been requested from the District, so it can be used from here on.</p>
<p>1. Check number 7428 for \$2072.89 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.</p>	<p>-Funds from Picture Sales (all sales) was moved to General Fund, intent was to use Picture Sales for incentive for all students.</p>	<p>Barbara Dobson/Joann Dorries</p>	<p>- Going to take the suggestion from here on</p>



Department / School Name	Blankner School
Administrator / Department Head	Dr. Junella Kreil <i>Junell</i>
Cabinet Official / Area Superintendent	Mr. James Leslie <i>Dr. Patricia Fritzel</i> <i>Patricia Fritzel</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Internal funds balance is too high – utilize monies in the year received	Will be having conversations with teachers of accounts with higher balances and express the importance of spending the money within the current school year	Lisa Sanders, Bookkeeper and Dr. Junella Kreil, Principal	Communicated with all teachers through Principal's weekly newsletters (9/08/23) and will have continued conversations with owners of the higher accounts if they are not spending enough on this year
Monies collected from outside the office weren't turned in to the bookkeeper by the following day – money must be turned in to the bookkeeper by the following day	We have reviewed this with the entire faculty and staff at the beginning of the school year	Lisa Sanders, Bookkeeper	Also communicated through the Principal's newsletter (9/8/2023)
Subsidiary receipt could not be located	The importance of keeping track of receipts was reviewed with the teacher	Lisa Sanders, Bookkeeper	9/11/2023
Assignment and accountability records were not completed properly. Any future missing receipts will include an explanation signed by the principal	I have received training on the assignment and accountability records and this won't happen again. This was started by original bookkeeper and handed off to me as a brand-new	Lisa Sanders, Bookkeeper	Attended virtual training 8/28/2023



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 2022-2023 ____

	bookkeeper and I did not originally understand the importance to this record keeping. I do now.		
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AUDIT RESPONSE MATRIX

FISCAL PERIOD OR

Department / School Name	Bonneville ES
Administrator / Department Head	Natalie Stevens <i>Natalie Stevens</i>
Cabinet Official / Area Superintendent	Trevor Honohan <i>Trevor Honohan</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?
Internal Funds appear excessive as of June 30, 2023, relative to the school's activities for the year	Monies should be utilized in the year of receipt to benefit the current student body.	Amanda Sprague Secretary/Bookkeeper	Funds collected during that current school year will be spent that year. Ongoing – 06/2024
(1) monies collected form did not indicate whether the money received was cash or check.	All forms should have the correct information, OR, subsidiary receipt #'s, date, cash or check, totals.	Amanda Sprague Secretary/Bookkeeper	Ensure all forms are completed with all required information. Ongoing – 06/2024
(1) assignment and accountability record was not signed by the preparer.	Secretary/Bookkeeper will ensure that all assignment and accountability records will be signed by responsible party.	Amanda Sprague Secretary/Bookkeeper	All assignment and accountability records will be signed by responsible parties. Ongoing – 06/2024



Department / School Name	BRIDGEWATER MIDDLE SCHOOL	
Administrator / Department Head	Amy C. Klaber	<i>Amy C. Klaber</i>
Cabinet Official / Area Superintendent	Dr. Patricia Fritzler	<i>Patricia A. 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? (06/2024)
The balance of the Internal Funds appears excessive as of June 30, 2023, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Reach out to each sponsor of individual accounts to make sure they spend their monies before the end of the school year.	Jill Pitchford-Dunn, school bookkeeper	Completed the current school year 06/2024



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: _____

Department / School Name	Camelot ES
Administrator / Department Head	Melissa Gordon <i>Melissa Gordon</i>
Cabinet Official / Area Superintendent	Rahim Jones <i>Rahim Jones</i> <i>GRJ</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed?
The balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school's activity for the year.	Monies should be utilized in the year of receipt to benefit the current student body.	Yolanda Herrera-Secretary/Bookkeeper	The balance of the internal funds will be in line with district guidelines by 6/30/2023.

Received 10/25/23



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: AUGUST 25, 2023

Department / School Name	ORANGE COUNTY PUBLIC SCHOOL / CARVER MIDDLE SCHOOL
Administrator / Department Head	PRINCIPAL / SAMUEL L. DANNER
Cabinet Official / Area Superintendent	Executive Leader / 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)
Fund of 360. were transferred to the Principals' Discretionary account from the 8 th grade account. The only receipts to be recorded in the Principal's Discretionary are those that specifically state that they are to be used at the Principal's Discretion.	Transfers are prohibited and should not be done, using Internal Accounts, going to Principal Discretionary, from another source account, at any time.	BOOKKEEPER; TINA WHITE	08/2023
The balance of the Internal Funds appears excessive as of June 30, 2023 relative to the schools' activity for the year.	Management of funds incoming to one or more account(s) so spending is adequately proportioned, and funds are used within the school year that they were received.	BOOKKEEPER; TINA WHITE	08/2023



Department / School Name	Castle Creek Ele
Administrator / Department Head	Alyson Muse, Principal <i>Alyson Muse</i>
Cabinet Official / Area Superintendent	Dr. Jones <i>Randy 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)
Did not have a subsidiary receipt with an official receipt.	Make sure all deposits have a receipt	Tamara Priebe, bookkeeper	8/29/23



Department / School Name	CASTLEVIEW ELEMENTARY SCHOOL
Administrator / Department Head	DR. JONATHAN RASMUSSEN
Cabinet Official / Area Superintendent	<i>[Signature]</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The bank reconciliation for June 2023 showed one check totaling \$34.96 which was outstanding for more than six month	Outstanding checks over six months should be followed up on to resolve or void.	Bookkeeper	09/23 – Proceed the void check and new PO to start process to pay the teacher again
Monies collected from outside the main office were not be 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.	Bookkeeper	09/2023 – Going forward for the new academic year that all employee in charge to collect money will turn the collection in to the bookkeeper by the following day, regardless of amount.
The requisition and purchase order form for check # 10156 was completed after goods or services were purchased. Approval 12/12/2022, purchase 12/07/2022.	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.	Bookkeeper	09/2023 – Going forward for the new academic year all requisition will be approved by the principal prior to the purchase.
The school Board Procurement Services Policy was not followed for the repair and purchase of audio-visual equipment.	Contractual services of \$5,001 to \$49,999 should be competitiveness quoted or facilitated through Procurement Services.	Bookkeeper	09/23 - Going forward for the new academic year all purchase or service of \$ 5,001 to \$49,999 have three quotes.



Department / School Name	Catalina ES
Administrator / Department Head	Principal Patty Harrelson
Cabinet Official / Area Superintendent	Dr. William Bohn

I Patrice Upshaw started July 12, 2023 at Catalina ES. :)

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Transfer of funds from one account to another account with no proof sheet signed by Principal on file. It should be a signed proof sheet on file.	A fund transfer journal entry proof sheet signed by Principal authorizing the transfer of funds. A copy should be retained for auditing purpose	Patrice Upshaw, Secretary/Bookkeeper	08/2023
An Official Receipt #1692 did not include proper supporting documentation. Supporting documentation should accompany all official receipts.	Supporting documentation, monies collected, subsidiary receipts, remittance advice etc. should accompany all official receipts.	Patrice Upshaw, Secretary/Bookkeeper	08/2023
An assignment and accountability record was not signed by preparer. An assignment and accountability form should be signed by preparer.	All assignment and accountability records should be signed by the person responsible for maintaining the records.	Patrice Upshaw, Secretary/Bookkeeper	08/2023
There were skips in check sequence with no voided checks. All checks, including voided/cancelled checks should be retained for audit purposes.	All checks, voided/cancelled should be retained for audit purposes. Voided checks should be clearly marked as voided, so it cannot be cleared at the bank.	Patrice Upshaw, Secretary/Bookkeeper	08/2023



A PO register was not completed. A PO register should be maintained to record all approved POs.	School Board policy requires a PO register be maintained to record all approved purchases. This will facilitate accurate reporting of accounts payable.	Patrice Upshaw, Secretary/Bookkeeper	08/2023
The following checks were not supported by a requisition and PO form – 5700, 5703, & 5713. A requisition & PO form must be completed for each purchase and approved by the principal prior to the purchase.	A requisition and PO form must be completed each time an individual request to make a purchase and must be approved by the principal prior to the purchase.	Patrice Upshaw, Secretary/Bookkeeper	08/2023
Check #5700 only had one signature. All checks should be signed by two authorized signers.	All checks, regardless of amount, are required to be signed by two authorized signers.	Patrice Upshaw, Secretary/Bookkeeper	08/2023



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Department / School Name	Chain of Lakes MS (2022-2023 SY)
Administrator / Department Head	Dr. Bob Walker, Principal
Cabinet Official / Area Superintendent	Jenny Gibson

Dr. Patricia Fritzer 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Balance of Internal Funds	Ensure club accounts and donations are spent for student success.	Principal, Bookkeeper, staff	End of school year 2023-2024
Assignment and accountability records were not complete/signed	There were multiple bookkeepers within the 2022-2023 SY.	Bookkeeper and receipt book holders	End of school year 2023-2024
Monies collected from outside the main office were not turned in to the school bookkeeper by the following day.	Reminder staff that all monies should be turned in no later than the next business day.	Bookkeeper and staff	End of school year 2023-2024
There was no ticket inventory report for the athletic tickets	There were multiple bookkeepers within the 2022-2023 SY.	Athletic department and bookkeeper	End of school year 2023-2024



Department / School Name	Citrus Elementary
Administrator / Department Head	Mary Clark
Cabinet Official / Area Superintendent	Dr. Jones <i>Dr. 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. The balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body. WP 2200	We need to assess needs for our students and school to determine what purchases should be made.	Mary Clark Principal	This action will be completed prior to the end of the school year 06/2024.
2. 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	Reiterate the importance of turning in money to the bookkeeper the same day it is received to all Staff with receipt books who collect money.	Debbie Puchan Secretary/Bookkeeper	An e-mail will be sent as a reminder to all Staff 09/2023.
3. The requisition and purchase order form for the following check was not signed by the principal. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase. WP 2201	Policy needs to be enforced at all times.	Debbie Puchan Secretary/Bookkeeper	An e-mail will be sent as a reminder to all Staff 09/2023.



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 22-23

Department / School Name	College Park Middle
Administrator / Department Head	Derrick Fontaine
Cabinet Official / Area Superintendent	Jennie Gibson

Patricia Frazier *Whitney H. Hite*

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 to principals discretionary from food donation and OCPS foundation grant	No funds from another internal account should be transferred to principals discretionary, only donations.	Bookkeeper	08/2023
The requisition and PO form for a check were completed after the goods or service were purchased.	Requisition forms and PO should be completed before goods are purchased.	Bookkeeper	08/2023
Subsidiary receipts and did not indicate a date of completion.	All receipt must be completed in its entirety.	Bookkeeper	08/2023
Receipt made to the principals discretionary did not have a donation letter.	All donation receipts should have a donation letter stating the purpose of said funds	Bookkeeper	08/2023



Department / School Name	College Park Middle
Administrator / Department Head	Derrick Fontaine
Cabinet Official / Area Superintendent	Jemie Gibson

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)
Reimbursements to the principal totaled \$1,589.99 for the year ended June 30, 2023, which exceeded limits set by School Board Policy. Individual reimbursement amounts cannot exceed \$500.00 and the cumulative amount allowed to be reimbursed per employee cannot exceed \$1,500 for middle schools.	Make admin aware of the reimbursement policy/limit. Be very vigilant when doing reimbursements.	Bookkeeper	08/2023



Department / School Name	COLONIAL HIGH SCHOOL
Administrator / Department Head	BETZABETH REUSSOW <i>Betzabeth Reussow</i>
Cabinet Official / Executive Leader	JOSE MARTINEZ <i>Jose Martinez</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: Receipts were not issued immediately upon transfer of collections from the students to the teachers for the following Collection.</p> <p>Recommendation: 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.</p>	<p>We will issue an official receipt to the student/parent in the moment the payment is received.</p>	<p>Bookkeeper/teacher</p>	<p>Immediately. 08/2023.</p>



Department / School Name	Columbia Elementary
Administrator / Department Head	Katie Brinkman <i>[Signature]</i>
Cabinet Official / Area Superintendent	Dr. Rahim 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 balance of the Internal Funds is excessive relative to the school's activity for the year.	Monies should be utilized in the year of receipt to benefit the current student body.	Mary A Mann/Katie Brinkman	Monies are earmarked for purchasing or assisting to purchase sound systems; permanent fans for Pavilion; and/or other current school needs. The school has many needs due to the age of the school. Unknown date of completion as we are running in to issues with Vendors getting quotes for us to create shopping carts. Have currently been working since January 2023 to get quotes for new portable sound systems for stage and pavilion.

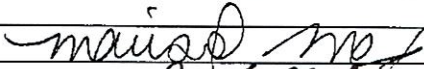
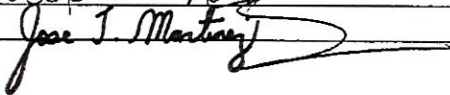


Department / School Name	CONWAY MIDDLE
Administrator / Department Head	JOSHUA BING <i>J.B.</i>
Cabinet Official / Area Superintendent	Dr. Patricia Fritzer <i>P. Fritzer</i>

Joshua B. 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? (23/2024)
EXCESS BALANCE IN ACCOUNT	SPEND MONIES IN YEAR ACCRUED	TEACHERS/ADMIN	ASAP 2023/2024 YEAR EXPENSES.



Department / School Name Cypress Creek HS	 
Administrator / Department Head Marisol Mendez	
Cabinet Official / Executive Leader Jose T. Martinez	

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Collections totaling \$16,229 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."	Ensure that teachers and coaches turn in collections to the school office no later than the next business day	Evangelina Hendy	10/2023
State sales tax totaling \$356 was not remitted to the Florida Department of Revenue for Football Parking sales totaling \$5,480.	Ensure that School Board Policy DIB, The Internal Accounts Handbook and State Sales Tax Rules are followed requiring sales tax to be collected and remitted	Evangelina Hendy	10/2023
We noted the following checks totaling \$2,613 were improper expenditures made from the General account for food at staff meetings and for certain classes of the student body.	Follow School Board Policy DIB and the Internal Accounts Handbook which states that all internal funds designated for general purposes shall be used	Evangelina Hendy	10/23/2023



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE

	to benefit the entire student body.		
Although the school received a check totaling \$3,657 for cap and gown sales, we could not evaluate whether this amount was accurate since the contract did not specify the commission percentage or the amount that the school was to receive for each sale.	Ensure that the Internal Account Handbook is followed in regards to contracts being written in a manner that the school can determine the amount of commission the school will receive	Evangelina Hendy	10/2023
Ticket inventory and sales reports were not completed for the Prom event that had receipts totaling more than \$60,800, the Grad Bash event that had receipts totaling \$42,300 or the Haunted House event that had receipts totaling \$339. Five of the athletic ticket sales reports we reviewed did not reference the School Funds Online (SFO) official receipt number to provide a clear audit trail.	We will make sure to maintain accurate and complete ticket sales reports and ticket inventory reports.	Evangelina Hendy	10/2023
State sales tax totaling \$105 was paid on an exempt purchase (lawn mower repair). Prior written approval was not obtained from the Principal for the following check.	Follow Internal Accounts Handbook which states purchases made by a school with ownership and title remaining with the school are exempt from sales tax and that all purchases from internal funds shall receive advance written authorization of the principal or designee.	Evangelina Hendy	10/2023



<p>The required "Property Acquisition Form" (Prop-2) was not prepared and submitted to the District Property Accounting Department for a lawn mower purchased in September 2022 totaling \$11,538 and a basketball shooting machine that was purchased in May 2023 totaling \$8,300. This form is required when a single item of tangible personal property valued in excess of \$1,000 is purchased by the school through the internal accounts process so that the property may be added to the school's fixed asset inventory. SGA voting software totaling \$399 was purchased from internal funds instead of budget funds.</p>	<p>Ensure that School Board Policy DIB is followed: "The Property Control Department shall be notified when items that meet the criteria for fixed assets are purchased or received through donations." Follow the Internal Accounts Handbook: software purchases must be approved by the ITS Department and the request must be purchased through the iBuy purchasing system using the schools budget funds.</p>	<p>Evangelina Hendy</p>	<p>10/2023</p>
<p>We were unable to locate a completed journal entry form approved by the principal for a fund transfer totaling \$2,500 from the Testing account to the International Baccalaureate account on April 24, 2023. After further inquiry and review, we learned that this was a duplicate fund transfer. An ACH bank credit received from the district totaling \$1,588 for School Resource Officer reimbursement was recorded in the Staff Vending account on May 31, 2023 instead of the Athletics account.</p>	<p>Ensure that Journal Entries forms approved by the principal are to be used when a credit/debit is posted to the school's account from the bank or when funds are transferred between accounts in SFO and that monies collected for specific activities, classes, clubs or organizations must be recorded in the specified account.</p>	<p>Evangelina Hendy</p>	<p>10/2023</p>
<p>The school reported no accounts payable as of June 30, 2023 but our review found a pending payment for a Senior Mural purchase order totaling \$1,730 that should have been reported.</p>	<p>Follow the procedures of the Internal Accounts Handbook which states that schools are required to report accounts payable and accounts receivable at year-end.</p>	<p>Evangelina Hendy</p>	<p>10/2023</p>



<p>The school reported no accounts receivable as of June 30, 2023 but our review found \$4,728 that should have been reported.</p>			
<p>An improper food expenditure totaling \$946 The school split transactions on the Purchasing Card and Activity Card to circumvent the single purchasing card transaction limit of \$999.00.</p>	<p>Follow the procedure that can be followed to obtain temporary approval for transactions larger than \$999 and follow the established procedures relating to authorized purchases and purchasing card limits.</p>	<p>Evangelina Hendy</p>	<p>10/2023</p>



Department / School Name	Cypress Springs Elementary
Administrator / Department Head	Mrs. Ella Patriarch <i>Ella M Patriarch</i>
Cabinet Official / Area Superintendent	Mr. Lino Rodriguez <i>Rahim Jones</i> <i>Rahim Jones</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (06/2024)
The bank reconciliation for June 2023 showed two checks totaling \$22,727.80 which were outstanding for extended day amounts. Outstanding checks should be followed up on to resolve or void.	Outstanding checks should be followed up on to resolve or void.	Marion Sabedra Secretary/Bookkeeper	At the time of auditing, there should be no checks older than 180 days. Checks should have cleared the bank or voided.

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2022/2023

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

Dillard Street Elementary
Tiffany Smid <i>T Smid</i>
Carletta Davis - Wilson <i>Rehim Jones</i>

Rehim 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?
<ol style="list-style-type: none"> 1. Teacher was refunded a check and she has not deposited it, in over 90 days. 2. During a fundraiser that lasted 3 weeks I collected the money at the end of each day but added it all to one Monies collected form. 3. School Store sent a check with a letter attached to it stating these funds will go to the school. Money was deposited into principals discretionary. 4. The goods purchased for the Sales during field were paid for using the cash proceeds collected. 	<ol style="list-style-type: none"> 1. During my audit, I voided this check and cleared it from the system. 2. Although it is all one fundraiser, in the future I will fill out one "Monies Collected" for each day. 3. The letter needs to have used these funds at the "Principals discretion" or deposit these funds into "Principals Discretionary" account. 4. Deposit full amount, then have teacher fill out a PO to be refunded. 	<ol style="list-style-type: none"> 1. Jenesis McGee (Secretary/Bookkeeper) 2. Jenesis McGee (Secretary/Bookkeeper) 3. Jenesis McGee (Secretary/Bookkeeper) 4. Jenesis McGee (Secretary/Bookkeeper) 	<ol style="list-style-type: none"> 1. Already done during audit. Have voided check print out as evidence. 2. Next Fundraiser 3. In the future if/when we use the School Store program. 4. In the future, Deposit full amount, then have teacher fill out a PO to be refunded.



Department / School Name	Dommerich Elementary School
Administrator / Department Head	Laura Permenter <i>Laura Permenter</i>
Cabinet Official / Area Superintendent	Trevor Honohan / <i>Rahim Jones</i> <i>Rahim Jones</i>

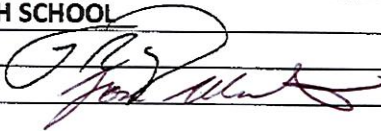
Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
The balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school's activity for the year.	Monies should be utilized in the year of receipt to benefit the current student body.	Laura Permenter	May 2024



Department / School Name	Dr. Phillips Elementary
Administrator / Department Head	Christine Rogers
Cabinet Official / Area Superintendent	Karen Verano / <i>Rebecca Jones</i> <i>Christine Rogers</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Requisition and purchase order forms were not dated by the principal.	A requisition and purchase order form must be completed each time an individual request to make a purchase and must be approved by the principal prior to the purchase.	Christine Rogers – Principal Timothy Cabbage – Secretary/Bookkeeper	The principal should date the form to provide evidence of when the requisition and purchase order form was approved. Continuous.
Check number 6233 for \$49.65 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.	Christine Rogers – Principal Timothy Cabbage – Secretary/Bookkeeper	Ensure that all expenditures from the General account should be for the benefit of the entire student body. Continuous.



Department / School Name	DR. PHILLIPS HIGH SCHOOL
Administrator / Department Head	Jackie Ramsey
Cabinet Official / Area Superintendent	Jose Martinez 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
1. The change fund in the amount of \$2,500.00 could not be accounted for. Change funds should be safeguarded to mitigate the risk of misappropriation of funds. The Internal Accounts Handbook states that change funds must be closed annually prior to June 30th.	Change funds will be collected and redeposited in June	Bookkeeper Migdalia Aponte	June 2024
2. There were eight checks outstanding for more than 180 days and six deposits in transit for periods that ranged from 7 months to 12 months as of June 30, 2023. Outstanding checks over six months should be followed up on to resolve or void. Deposits in transit should be cleared by the following month, and if not, should be researched to determine the reason. In no case should a deposit be in transit for two consecutive months.	During reconciling each month, Ms. Aponte will contact those vendors with checks outstanding 4 months or more.	Bookkeeper Migdalia Aponte	Monthly



<p>3. 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>All deposits will have supporting documentation.</p>	<p>Bookkeeper Migdalia Aponte</p>	<p>Daily</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>30477</td> <td>August 22, 2022</td> <td>\$5,486.71</td> </tr> <tr> <td>30493</td> <td>August 22, 2022</td> <td>\$4,000.00</td> </tr> <tr> <td>31027</td> <td>December 1, 2022</td> <td>\$14,195.63</td> </tr> </tbody> </table>	Official receipt number	Official receipt date	Official receipt amount	30477	August 22, 2022	\$5,486.71	30493	August 22, 2022	\$4,000.00	31027	December 1, 2022	\$14,195.63			
Official receipt number	Official receipt date	Official receipt amount													
30477	August 22, 2022	\$5,486.71													
30493	August 22, 2022	\$4,000.00													
31027	December 1, 2022	\$14,195.63													
<p>4. A request for fund raising activity form was not completed for the Parking Lot Fundraiser, Breast Cancer Ribbons and Vertical Rise fund raising activity. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. In addition, a sales report was not completed for this fundraiser, the Breast Cancer Ribbons fundraiser, and the Vertical Raise fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.</p>	<p>Find raising forms were completed for the described events. Sales activity reports will be completed when each fund raising event closes.</p>	<p>Account holders Club sponsors Coaches Bookkeeper Migdalia Aponte Principal Ramsey</p>	<p>Daily</p>												
<p>5. The monthly bank reconciliations for July 2022 and October 2022 were not completed in a timely manner. Bank reconciliations must be completed, approved and submitted to the District office prior to the end of the following month.</p>	<p>There was no bookkeeper from 8.15.22 – 10.31.22. All reconciliations under the current bookkeeper were</p>	<p>Bookkeeper Migdalia Aponte</p>	<p>Monthly</p>												



	completed correctly.											
6. The deposit slip could not be located for several receipts. Deposit slips should be retained in the Internal Funds records.												
<p>7. The following 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.</p> <table border="1" data-bbox="302 829 1020 1086"> <thead> <tr> <th>Official receipt number</th> <th>Date of collection</th> <th>Official receipt amount</th> </tr> </thead> <tbody> <tr> <td>31009</td> <td>November 4, 2022</td> <td>\$5,433.60</td> </tr> <tr> <td>30975</td> <td>December 2, 2022</td> <td>\$300.00</td> </tr> </tbody> </table>	Official receipt number	Date of collection	Official receipt amount	31009	November 4, 2022	\$5,433.60	30975	December 2, 2022	\$300.00	Official Receipt numbers will be written on each monies collected form	Bookkeeper Migdalia Aponte	Daily
Official receipt number	Date of collection	Official receipt amount										
31009	November 4, 2022	\$5,433.60										
30975	December 2, 2022	\$300.00										
8. 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.	Money will be deposited daily. Safe to be installed in SC staff mailroom to ensure the	Account holders Club sponsors Coaches Bookkeeper Migdalia Aponte	Daily									



Official receipt number	Date of collection	Date deposited with bookkeeper	timeliness of deposits.		
31009	November 4, 2022	November 16, 2022			
30975	December 2, 2022	December 13, 2022			
<p>9. The request for fund raising activity forms for the Breast Cancer Ribbons and Vertical Rise fundraisers were not approved by the principal prior to the start of the sale. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments</p>			<p>No fundraiser will begin until approved by the Principal</p>	<p>Account holders Club sponsors Coaches Bookkeeper Migdalia Aponte Principal Ramsey</p>	<p>Daily</p>
<p>10. Check number 23425 was recorded to the Basketball – girls account but the supporting documentation shows that the disbursement was for Cross County. The proper account must be used for each disbursement.</p>			<p>Previous bookkeeper misappropriated funds. Current bookkeeper will not misappropriate funds</p>	<p>Bookkeeper Migdalia Aponte Principal Ramsey</p>	<p>Daily</p>



Department / School Name	Dream Lake Elementary
Administrator / Department Head	Carol-Ann Clenton-Martin <i>Carol Ann Clenton Martin</i>
Cabinet Official / Area Superintendent	Rob McCloe / Rahim Jones <i>Rahim Jones</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? <i>(MM/YY)</i>
The balance of the Internal Funds appears excessive as of June 30, 2023.	Monies should be utilized in the year of the receipt to benefit the current student body.	Angelene Gallardo - Bookkeeper Carol-Ann Clenton-Martin - Principal	Monies will be used to purchase School T-shirts for all student body. (09/2023)



Department / School Name	Eagle Creek Elementary
Administrator / Department Head	Patricia Cells <i>Patricia Cells</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?
The balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	School will continue to utilize the funds by purchasing items for students including doing projects that will benefit all students.	Ms. Ortiz will work with Principal Cells to utilize the funds.	During the 2023-2024 school year. <u>11/1/2023</u>



Department / School Name	Eagle's Nest Elementary
Administrator / Department Head	Carletta Davis-Wilson
Cabinet Official / Area Superintendent	Robin Jones

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)
outstanding balance showing on bank reconciliation for June 23	Contact bank to clear	Danielle Hiralal Secretary/Bookkeeper	done
Journal entry form not signed	needs to be sign	Danielle Hiralal Secretary/Bookkeeper	done
Subsidiary receipt not attach and needs to be on the assignment and acc	we just need to make sure to have everything in order for next year Audit	Danielle Hiralal Secretary/Bookkeeper	done
donation letter was not giving for luncheon	will make sure we have donation letter for donation	Danielle Hiralal Secretary/Bookkeeper	done



Department / School Name	East Lake Elementary
Administrator / Department Head	Elizabeth Bounds, Principal <i>Elizabeth Bounds</i>
Cabinet Official / Area Superintendent	Dr. Rahim Jones, Executive Leader <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)
The balance of the internal Funds appears excessive as of June 30, 2023, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	The bookkeeper was preparing an order at year-end, but the quote didn't return before the year-end shut-down.	Lynne Verdoia Secretary/Bookkeeper	The evidence of the quote received was obtained and forwarded to the Auditors on 9/12/2023. The purchase amount lowered the excessive fund balance, and the order was placed on 9/12/2023.



Department / School Name	East River High School
Administrator / Department Head	Rebecca S Watson <i>Rebecca Watson</i>
Cabinet Official / Area Superintendent	Dr. Jose Martinez, Dr. Kelly Paduano <i>Jose Martinez</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 not turned in, in a timely manner	Training for all staff and written directions sent out	Amy Evans (Bookkeeper) Becky Watson	Ongoing as money is collected during 23-24 school year.
Sales report not completed for two fundraising activities	Sales report will be filled out and signed by the Principal once turned in. Bookkeeper will not close out until turned in and notify Principal of non-compliance.	Fundraisers Amy Evans Becky Watson	Ongoing as fundraisers are completed during 23-24 school year.
Date was not on request for fundraising form.	Requests for fundraising must be filled out in entirety. Principal will not sign off unless complete.	Fundraisers Amy Evans Becky Watson	Ongoing as fundraisers are completed during 23-24 school year.
No ticket inventory for Prom.	All tickets must be accounted for on a ticket inventory report.	Prom Advisor Amy Evans Becky Watson	Will be completed in spring 2024 with Prom.



Tickets sales report not completed for Prom tickets.	Ticket sales report must be completed and signed by the advisor and the bookkeeper.	Prom Advisor Amy Evans	Will be completed in spring 2024 with Prom.
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Department / School Name	Edgewater High School
Administrator / Department Head	Dr. Heather Kreider <i>Heather Kreider</i>
Cabinet Official / Area Superintendent	Dr. Maria F. Vazquez <i>Jose J. Martinez</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)
Cash receipts: 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. Official receipt number Date of collection Date deposited with bookkeeper 12343 September 26, 2022, October 4, 2022	Monies collected need to be turned in to Bookkeeper promptly. (This was also the week of hurricane Ian, and we were out of office Sept. 28 th - Oct 3 rd , 2022.)	All staff/faculty members who collect money	Effective immediately. The internal bookkeeper provides a training PP during preplanning with all procedures laid out very clearly in presentation. New teachers are provided with one-to-one training, and all teachers receive ongoing support as needed. All communications from the district office are distributed to faculty and staff regularly.
Fundraisers and admission events: 2. A sales report was not signed by the principal for the Chorus chocolate sales and the Student Government Club carnation sales. A sales report is required for each sales activity conducted and must be signed by the principal.	Staff and faculty are reminded that fundraiser reports capture all items purchased and sold, so that leftover inventory sold at a future time is accounted for by attaching that fundraising report to the current resale report.	Staff Members and Bookkeeper	Procedure communicated to staff through weekly update and will be incorporated into ongoing training.



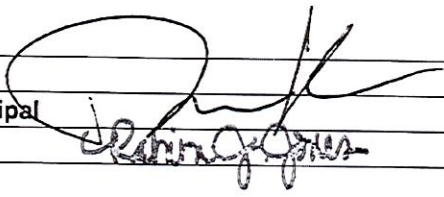
AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: _____

<p>Cash receipts: 3. An assignment and accountability record was not signed by the preparer. All assignment and accountability records should be signed by the person responsible for maintaining the records.</p>	<p>Make bookkeeper aware of the procedures for completing the Assignment and Accountability Record.</p>	<p>Laura Ashley Johnson-Bookkeeper-will ensure it is signed prior to audits.</p>	<p>Effective Immediately-record will be signed by the preparer.</p>
<p>Fundraisers and admission events: 4. A sales report was not completed for the Cheerleading snap fundraiser and the Water Polo rummage sales. A sales report is required for each sales activity conducted and must be signed by the principal.</p>	<p>Make bookkeeper aware that signed (by the principal) Fundraising sales reports must be included with approved Fundraiser forms in the logbook.</p>	<p>Laura Ashley Johnson-Bookkeeper-will ensure that Fundraising Forms/Reports are complete and signed moving forward.</p>	<p>Procedure communicated to staff through weekly update and will be incorporated into ongoing training.</p>



Department / School Name	Endeavor Elementary
Administrator / Department Head	Derek Knappins, Principal
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? (05/2024)
1. The balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Mr. Knappins and myself are setting meetings in place with all grade levels to make sure that all monies collected and previous money will be used for all of our students this school year.	Janet Rodriguez. School Secretary/Bookkeeper	This action will be effective immediately.



Department / School Name	Engelwood Elementary
Administrator / Department Head	Danielle M. Spooney
Cabinet Official / Executive Leader	Carletta Davis-Wilson (Principal Leader)

Rahima Jones
Carletta Davis-Wilson

Audit Result / Recommendation	Management Response Acknowledgement/ Agreement of Condition	Responsible Person (Name & Title) And Target Completion Date (MM/YYYY)	Management's Action Plan
A \$2,500 was not deposited the same day of collection.	We did not follow the procedures.	Mercedes Pena/Secretary-Bookkeeper This has been completed (10/2022)	Checks and monies received will be deposited on the same day of collection.
An assignment and accountability record was not signed by the preparer.	We did not follow the procedures.	Danielle Spooney (Principal) Mercedes Pena (Secretary/Bookkeeper)	All assignment and accountability records will be signed by the person responsible for maintaining the records.

D. Spooney (Principal)
Mercedes D. Pena (Secretary)



Department / School Name	EVANS HIGH SCHOOL
Administrator / Department Head	KENYA NELSON-WARREN
Cabinet Official / Area Superintendent	JOSE MARTINEZ <i>Jose J. Martinez</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Digital Device, digital devices-peripheral, lost textbook, and transcript fee collections were not forwarded to the District office as of June 30, 2023.	Digital Devices, Digital Devices-Peripherals, Lost Textbooks, and Transcript Fees accounts must be sent to the District office at the end of the year.	Anesta West (School Secretary) acting Bookkeeper; Danielle McTear (Leave/maternity leave-May 22nd-Sept 15th)	Digital Devices, Digital Devices-Peripherals, Lost Textbooks, and Transcript Fees accounts were forwarded to the District offices immediately after acting Bookkeeper was aware that they were suppose to be forwarded.
The balance of \$9777.37 in the Yearbook account as of June 30, 2023 was not transferred to the Yearbook Residual account.	School Board policy requires that after all related expenditures are recorded any balance in the Yearbook account should be transferred to the Yearbook Residual Account	Anesta West (School Secretary) acting Bookkeeper; Danielle McTear (Leave/maternity leave-May 22nd-Sept 15th)	The acting Bookkeeper, Anesta West was not aware that this account needed to be transferred. During the 2023-24 school year, the account will be monitored closely and will be transferred by the end of the year, June 2024
The following official receipt did not include proper supporting documentation Receipt# 16157	Supporting documentation, such as remittance advice, a detailed monies collected form, or a subsidiary receipt, should accompany all official receipts.	Danielle McTear	The acting bookkeeper, Anesta West was not able to locate the subsidiary receipt to go with the official receipt (#16157). The internal bookkeeper, located the subsidiary receipts that were located with the audit files (10/24/23). Bookkeeper will make sure that supporting documentation, such as remittance advice, a detailed monies collected form, or a subsidiary receipt, should accompany all



			official receipts, throughout the end of the year, June 2024
Several monies collected forms were not signed 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 bookkeeper to provide an accurate audit trail.	Anesta West (School Secretary) acting Bookkeeper; Danielle McTear (Leave/maternity leave-May 22nd-Sept 15th)	The acting Bookkeeper, Anesta West was not aware that official 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, as she was being trained while supporting the role. The internal bookkeeper, Ms. McTear went out on leave/maternity leave prior to original date of leave. Upon return (9/18/23), the internal bookkeeper, was able to update monies collected forms.
Assignment and accountability records were not completed properly. Several subsidiary receipts listed as utilized could not be located.	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.	Anesta West (School Secretary) acting Bookkeeper; Danielle McTear (Leave/maternity leave-May 22nd-Sept 15th)	The acting Bookkeeper, Anesta West was not aware that all subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end, as she was being trained while supporting the role. The internal bookkeeper, Ms. McTear went out on leave/maternity leave prior to original date of leave. Upon return (9/18/23), the internal bookkeeper, updated the assignment and accountability record. At the year end the record will be updated, June 2024
The requisition and purchase order form for the following check was completed after the goods and services were purchased. Check# 14108	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.	Anesta West (School Secretary) acting Bookkeeper; Danielle McTear (Leave/maternity leave-May 22nd-Sept 15th)	The acting Bookkeeper, Anesta West was not aware that the PO had to be approved prior to submitting the Scholarship payment. Payment for scholarships were sent out prior to the end of year, June 2023. Upon return (9/18/23), the internal bookkeeper has made sure to have purchase order requests approved prior to purchases.



Department / School Name	Frangus Elementary School
Administrator / Department Head	DeCheryl Britton <i>DB</i>
Cabinet Official / Area Superintendent	Karen Verano / <i>Rehine Jones</i> <i>Rehine 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? (10/2023)
Monies collected from outside the main office were not turned in to the bookkeeper by the following day.	I have been out a lot due to my mom's illness and also my medical issues. The reason it wasn't turned in on time is that I was out the days that monies were supposed to be collected. The money that was received was placed in the vault by My Principal until I returned.	Joanne Bozzy Secretary/Bookkeeper	Expected outcome would be to have a back up for the bookkeeper if or when she is out. They can receipt the monies and deposit it when the monies are turned in.
Sales Tax was reimbursed on an exempt purchase.	Be careful and double check so that no taxes are reimbursed	Joanne Bozzy Secretary/Bookkeeper	Starting immediately being mindful of what I am reimbursing.



Department / School Name	Freedom MS
Administrator / Department Head	Robert Walker <i>[Signature]</i>
Cabinet Official / Area Superintendent	<i>Dr. F. [Signature]</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? <u>(10/2023)</u>
The balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school's activity for the year. Monies should be utilized in the year to benefit the current student body	Bookkeeper will send an email to each teacher in charge of the classes and clubs.	Teachers in charge of the different classes and clubs	Bookkeeper will make sure the monies are spent before June 2024
The request for fund raising activity for the teacher's fundraiser did not note a closing date for the activity	The fundraiser form needs to be filled out properly	Bookkeeper	The form has been corrected.
The School board procurement service policy was not followed for the purchase of bus services.	Contractual services of \$5,001 to \$49,999 should be competitively quoted or facilitated through Procurement Services.	Teachers in charge of field trips	Bookkeeper will make sure we have the appropriate number of quotes.



Department / School Name	Glenridge Middle School
Administrator / Department Head	Daniel Kempinger
Cabinet Official / Executive Leader	Jenny Gibson

Pamela Fitzker *Daniel H. Frittle*

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)
No ticket inventory reports for PE/athletic tickets.	Athletic Director needs to sign out tickets and log ticket sales appropriately.	Athletic Director- David Stock	08/2023. Coach Stock will receive tickets and log the sales for each home event accurately. He has been trained on this process.
Lost textbooks collections were not forwarded to the district office as of June 30,2023.	Textbook Manager needs to submit lost inventory to AP so she can send to the district.	Assistant Principal- Kimberly Bispott	05/2024. Textbook manager has been informed to provide Dr. Bispott with any findings prior to the due date.
Sales reports for fundraisers were not completed during the year.	Principal needs to verify and approve all fundraisers that occur on campus.	Principal- Daniel Kempinger	08/2023. Mr. Kempinger meets with all individuals that are requesting to hold a fundraiser on campus.
Check 2378 was not supported by a vendor invoice or receipt.	Bookkeeper needs to ensure that all checks are supported by an invoice or receipt.	Bookkeeper-Susana Thomas	08/2023. Ms. Thomas maintains meticulous records to ensure all receipts are accounted for.
Requisition and purchase order forms were not dated by the principal.	Principal will date all purchase orders before signing.	Principal-Daniel Kempinger	08/2023. All purchase orders will have dates.



Department / School Name	HAMLIN MIDDLE SCHOOL
Administrator / Department Head	Dr. Suzanne Knight
Cabinet Official / Area Superintendent	Jenny L. Gibson

Dr. Patricia Fritzer *Chorus* *Orchestra*

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? (09/07/2023)
1. Monies collected from were not turned in to the school bookkeeper by the following day.	Teachers will bring deposits to Bookkeeper's Office; if not available money will be dropped in safe and an email sent to the Bookkeeper.	Rentia Dawsey Dr. Suzanne Knight	All teachers have been notified of the new process that has been put in place; and will adhere to it.
2. A request for fundraising activity form was not completed for the Chorus and Orchestra fund raising activities.	Teachers have been notified on the proper process and guidelines for fundraising approval.	Rentia Dawsey Dr. Suzanne Knight	All teachers have been notified of the new process that has been put in place; and will adhere to it.
3. Ticket sales reports were not signed by the bookkeeper for a Volleyball Game and Basketball Game admission. 4. There were no ticket inventory reports for the athletic tickets.	The Bookkeeper and coaches were made aware of the importance of documenting and signing off on all Ticket Sales and Inventory Reports.	Rentia Dawsey Dr. Suzanne Knight David Shave	All coaches have been advised on how to properly account for athletic tickets sales and Inventory Reports; and they must be signed by the owner of the tickets and the Bookkeeper.
5. School Board Procurement Services Policy was not followed for the purchase of PE uniforms.	The PE Department were made aware of the proper procedure for ordering uniforms or supplies.	Rentia Dawsey Dr. Suzanne Knight David Shave	The PE Department will receive three quotes for any purchase over \$5,000.00 prior to selecting a particular vendor to make a purchase.



Department / School Name	Hiawassee Elementary School 0881
Administrator / Department Head	Sharon Jenkins
Cabinet Official / Area Superintendent	Trevor Honohan / <i>Rhine Jones</i>

Rhine Jones

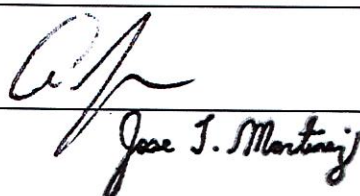
Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed?
<p>Cash Receipts: Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.</p>	<p>Deposits need to entered and processed by the next business day once provided to bookkeeper.</p>	<p>Domaly Rios- Secretary/Bookkeeper</p>	<p>Secretary will make sure that deposits are entered as soon as received and not lapse over 24 hours.</p>
<p>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 from 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>Request for services needs to be approved before contacting vendors for quotes.</p>	<p>Domaly Rios- Secretary/Bookkeeper</p>	<p>Secretary will make sure that the "Request for Services" slip is provided to staff before a quote is requested.</p>



Department / School Name	Hillcrest Elementary
Administrator / Department Head	Stacey Tanenbaum <i>Stanenbaum</i>
Cabinet Official / Area Superintendent	Meredith Leftakis / <i>Rahim Jones</i> <i>Rahim Jones</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
The balance of the Internal Funds appears excessive.	Spent if before the fiscal year ends.	Principal <i>ST</i> Stacey Tanenbaum	06/24



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

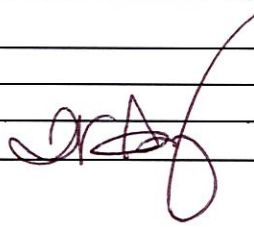
Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
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. OR 1221	All external collections should be turned in to the bookkeeper by the following day, regardless of amount.	C. Cannon Account Manager	The responsible party has been reminded of Internal Account expectations. (09/2023)



Department / School Name Horizon West MS J. Lenkel
 Administrator / Department Head Michelle Thomas Michelle Thomas
 Cabinet Official / Area Superintendent Dr. Patricia Fritzer Patricia Fritzer

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)
Contract for field trip needs to be competitively bid	only new field trip that use travel company will get competitive bids	Jodi Lenkel Bookkeeper	whenever there is a field trip with an expense > \$5000



Department / School Name	Hospital Homebound
Administrator / Department Head	Dr. Elizabeth Theis
Cabinet Official / Area Superintendent	Wendy Ivory-Executive Leader 

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)
Money left in account for Lost Text Book Collections	Check needs to be issued to District for Lost Text Book collections	Rhonda Judd Internal Book Keeper	Send check to district





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

Patricia H. Fritzer

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, 2023 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Closely monitor all Internal Accounts to assure timely disposition of funds collected. Funds collected shall be used during the same school year that they are collected.	Bookkeeper	06/01/2024
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.	Train teachers on OCPS Internal Accounts rules regarding the timely depositing of funds collected	Bookkeeper	06/01/2024

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Department / School Name	Hunter's Creek EI
Administrator / Department Head	Dr. Bradley Martin
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)
The balance of Internal Funds appears excessive as of June 30, 2023 relative to the school's activity for the year.	Because check for Picture Commissions was sent and deposited right before EOY procedures, there was not enough time to spend funds prior to June 30.	Bookkeeper- Lianna Robles	Majority of funds in General -7000 account will be used by 06/2024 to benefit the current student body.



Department / School Name	Hunter's Creek Middle School
Administrator / Department Head	Joumana Moukaddam, Principal
Cabinet Official / Area Superintendent	<i>Dr. Daffi Fritzel</i>

Daffi Fritzel

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:</p> <p>1. The balance of the Internal Funds appears excessive as of June 30, 2023 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>HCMS needs to spend more money.</p>	<p>Principal and Bookkeeper</p>	<p>05/2024</p>
<p>Cash receipts:</p> <p>2. Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection(s). All external collections should be turned in to the bookkeeper by the following day, regardless of amount.</p>	<p>Monies collected must be turned in to the Bookkeeper the same day.</p>	<p>Principal and Bookkeeper</p>	<p>10/2023</p>



<p>General procedures: 3. The fund transfer journal entry proof sheet that corresponds with transfer journal entry number 161619 dated May 1, 2023, transferring \$1,495.00 from the Future Problem Solvers 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. A copy of this report should be retained in the Internal Funds file for auditing purposes.</p>	<p>Principal needs to sign all fund transfer journal entry proof sheets.</p>	<p>Bookkeeper</p>	<p>10/2023</p>
<p>4. An inventory count was not performed on inventory held at year-end. A count of inventory is required to be conducted by school staff at a minimum of annually and is required to be reported and submitted to the District office.</p>	<p>The Athletic Director will turn in an inventory count of the PE uniforms at the end of each year.</p>	<p>Athletic Director, Bookkeeper and Principal.</p>	<p>10/2023</p>
<p>5. Digital device and digital device - peripheral collections were not forwarded to the District office as of June 30, 2023. Any balance in the</p>	<p>Bookkeeper will forward in a timely manner.</p>	<p>Bookkeeper</p>	<p>10/2023</p>



<p>Digital Devices and Digital Devices - Peripheral accounts must be sent to the District office at the end of the year</p>			
<p>Cash receipts: 6. The deposit slip could not be located for several receipts. Deposit slips should be retained in the Internal Funds records.</p>	<p>Deposit slips will be saved in an organized manner and retained in the Internal Funds records.</p>	<p>Bookkeeper</p>	<p>10/2023</p>
<p>Fundraisers and admission events: 7. Sales reports were not completed for any of the chosen fundraisers. A sales report is required for each sales activity conducted and must be signed by the principal.</p>	<p>Sales reports will be completed for all fundraisers.</p>	<p>Principal and Bookkeeper</p>	<p>10/2023</p>
<p>Fundraisers and admission events: 8. A ticket sales report was not completed for the volleyball ticket sale admission event. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official</p>	<p>A ticket sales report will be completed for each admission event.</p>	<p>Ticket Manager and Bookkeeper</p>	<p>10/2023</p>



receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.			
Cash disbursements: 9. The requisition and purchase order form(s) for the following check(s) was (were) completed after the goods or services were purchased. A requisition and purchase order form must be completed each time individuals request to make a purchase and must be approved by the principal prior to the purchase.	A requisition and purchase order form will be completed each time individuals request to make a purchase.	Bookkeeper	10/2023



Department / School Name	Innovation Middle School
Administrator / Department Head	<i>R. [Signature]</i>
Cabinet Official / Area Superintendent	<i>P. [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)
The balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school's activity for the year.	Monies should be utilized in the year of receipt to benefit the current student body.	Michelle Pacheco Bookkeeper	On 8/29/22 we spent more than the 50% the district requires us to spend per year. The amount in there at year end was \$8179.90 when closing accounts due to year end when account funds were moved into 7000.
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.	Michelle Pacheco Bookkeeper	The deposit was turned in after school hours. We have told the teacher that it must be turned in earlier in order to complete deposit on the same day. 09/2023



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: _____

Department / School Name	John Young Elementary School
Administrator / Department Head	Alma B. Santana <i>Alma B. Santana</i>
Cabinet Official / Area Superintendent	Charles Lindlau <i>Charles Lindlau</i> <i>Rahim Jones</i> <i>Rahim Jones</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school's activity for the year. Monies should be utilized in the year of receipts to benefit the currant student body	Internal funds need to be lowered by 2,000.00	Administration and Bookkeeper	Will purchase books for all student at John Young Elementary. 12/2023
Cash Receipts: Monies collected from outside the main office were not turned into 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.	Again go over our Bookkeeping procedures with Each staff member	Administration and Bookkeeper	At preplanning, we go over the Bookkeeping Procedures. 8/23. As field trips start, will go over Procedures again. When giving receipt books they also received the monies report, information on how to fill out a receipt and the procedures on how money is giving to bookkeeper each day. All receipts dated correctly.



Department / School Name	Jones High School
Administrator / Department Head	Orlando Norwood <i>Orlando Norwood</i>
Cabinet Official / Area Superintendent	Brit Despenza <i>Jose S. Martinez</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 #11191 was not supported by a requisition and purchase order form. A requisition and purchase order must be completed each time an individual request to make a purchase and must be approved by the principal prior to the purchase.	A requisition and purchase order must be approved by the principal prior to making a purchase from a requisition and cutting a check.	Bookkeeper/Principal	Immediately Action completed and filed with the End of Year Report



Department / School Name	Keene's Crossing - 1791
Administrator / Department Head	Dr. Tracy Webley
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)
1. Digital device, digital device peripheral, and lost textbooks collections were not forwarded to the District office as of June 30, 2023. Any balance in these accounts must be sent to the District office at the end of the year for schools with textbooks purchased by the District, and digital device fees. WP 2200	Empty Internal Account 6507.000 at end of FY and send check to district.	Secretary-Bookkeeper Maridith D'Amico	N/A – July 2024



<p>2. 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>The individual/employee who does not turn their cash received within 24 hours must sign a letter stating that they held on to the cash, relieving the bookkeeper of fault. Also was suggested to reiterate to teachers/staff the importance of this requirement as well as email reminders throughout the year.</p>	<p>Secretary-Bookkeeper Maridith D'Amico</p>	<p>N/A</p>
<p>3. Receipts were not issued immediately upon transfer of collections from the students to the teachers for the following collection. All money collected should be counted in the presence of the student and 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.</p>	<p>Once monies/receipts are received by the bookkeeper they must be deposited into appropriate internal account.</p>	<p>Secretary-Bookkeeper Maridith D'Amico</p>	<p>N/A</p>



<p>4. A sales report was not completed for the Square 1 Art fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal. WP 2201</p>	<p>All fundraisers upon completion must turn in a sales report to be signed by the principal.</p>	<p>Secretary-Bookkeeper Maridith D'Amico</p>	<p>N/A</p>
<p>5. Check number 6853 for \$4,740.00 was only signed by the bookkeeper. All checks need to be signed by two individuals authorized to sign by the bank. WP 2201</p>	<p>ALL checks MUST be signed by two individuals, the two individuals authorized by the bank as signatories.</p>	<p>Secretary-Bookkeeper Maridith D'Amico</p>	<p>N/A</p>



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: _____

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

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
The sales report for Legally Blonde T-shirt fundraiser did not include an explanation for the loss of (\$178.37).	When a loss is reported, an explanation will be attached.	Peggy Jackson, Bookkeeper and the Sponsor responsible.	06/30/2024 all losses in Fundraising will have explanations attached.



Department / School Name	Lake Como School
Administrator / Department Head	Cooper Alexander <i>[Signature]</i>
Cabinet Official / Area Superintendent / Principal Leader	Dr. Patricia Fritzer <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)
The balance of the Internal Funds appears excessive as of June 30, 2023 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 work together to come up with a plan to spend the excess money on the students this school year.	Angela Crapps, bookkeeper	We will spend it by the end of the school year.
The bank reconciliation for June 2023 showed one check totaling \$40 which was outstanding for more than six months. Outstanding checks over six months should be followed up on to resolve or void.	The check will be voided.	Angela Crapps, bookkeeper	Check voided 9/13/2023
Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection(s). All external collections should be turned in to the bookkeeper by the following day, regardless of amount.	Policies and procedures are reviewed with teachers in a staff meeting and when they get a receipt book.	Angela Crapps, bookkeeper	Policies were reviewed with the teachers of this finding on 9/13/2023, and will review with teachers in the future.

AUDIT RESPONSE MATRIX

FISCAL PERIOD: _____

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

Lake Gem Elementary
 Amanda Maxwell
 Carletta Davis-Wilson / Rahim Jones

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?
① The bank shows deposit for 72.00 and a bit standing check	I am clearing the deposit and I voided the check	Secretary / Bookkeeper	9/14/23 Today It is not showing outstanding
② Money was collected by our Media specialist but was not turn in by the next day.	I have speaking with everyone and told them to please turn any money collected to by the end of the day.	Secretary / Bookkeeper Any one receiving money	Today
③ money for Commission truck did not have Principal Discretionary on it.	I need to make sure at it is noted where Fund will be going	Secretary / Bookkeeper	Today 9/14/23
④ the receipt did not include proper supporting documents	Make sure I have all documentation for all money collected	Secretary / Bookkeeper	Today 9/14/23
⑤ The receipt book for the media specialist did have the amount of receipt on hand and it was missing the principal signature	I need to complete the whole form and make sure my principal sign	Secretary / Bookkeeper	Today 9/14/23
⑥ I need have the supporting purchase order with the approval signature from my principal	Make sure the sign approval form is attached to everything	Secretary / Bookkeeper	Today 9/14/23



Department / School Name :	Lake Silver Elementary
Administrator / Department Head:	MICHELLE COURET
Cabinet Official / Area Superintendent:	KAREN VERANO <i>R. Ramirez</i> <i>Karen Verano</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
I will need to be more aware about to sign every paper and extended day as well need to sign as well all documents	Be aware and always look twice for every sign.	Joselyn Rodriguez and Michelle Torres	Every day
I will need to send all the money from digital.	Send the all the payments in digital and peripheral devices	Joselyn Rodriguez	End of the month and end of the year



Department / School Name	Lake Sybelia Elementary
Administrator / Department Head	John Dobbs <i>John Dobbs</i>
Cabinet Official / Area Superintendent	Lino Rodriguez <i>Rahim Jones</i> <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)
The balance of the Internal Funds appears excessive as of June 30, 2023 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 do more activities for the students	Damaury Pena Secretary/Bookkeeper	May 2024
Two deposit showed totally 68.00 – we are trying to find the deposits with school pay and the bank	We had a lot of 34.00 deposits within the same month and we are trying to see if it were duplicate it. I will get in touch with bank - school pay again so we can resolve the issue.	Damaury Pena Secretary/Bookkeeper	September 2023
Money collected forms did not indicate respective subsidiary receipt numbers.	I will double check when I collect the money to make sure that the money collect form has all detail information	Damaury Pena Secretary/Bookkeeper	When the school start having Field Trip or Book Fair

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 22-23

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

Lake Whitney Elementary
Dr. Pamela Crabb
Dr. Rahim Jones <i>Rahim Jones</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?
Excessive funds.	Money should be utilized in the year.	Media Specialist	looking to buy new furniture for media center. By 11/1/23



Department / School Name	Lakemont Elem		
Administrator / Department Head	K. L. R. P.	Karl Fox	
Cabinet Official / Area Superintendent		Trevor Hanahan	Rebecca 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?
#1 Ext. Day had large balances owed.	need to collect monies in a timely manner	Sandra Lillie Ext. Day coordinator	lower outstanding balances at end of year. 06/2024
	* Payments were online but not able to be posted before 6/30/23		
#3 Ext. Day had large credits due to parents	need to issue refunds in timely manner	Sandra Lillie Ext. Day coord.	lower amount of credits at end of year. 06/2024
	* many accounts were "inactive" but returning next school year. Any refunds owed have been issued.		



Department / School Name	Lakemont Elem
Administrator / Department Head	Karl Fox
Cabinet Official / Area Superintendent	Trevor Honohan

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? MM/YY
#2 There was a balance remaining in the ext day account at the end of FY 2023	check for \$422.50 being sent to cashier 8/23/23. The check should have been sent by July 10 after the break	Jeannine Hunter Bookkeeper	The check was written for the balance less customer refunds which was \$422.50. This check will be cut and sent by Monday 8/28/23 check #6785



22/23

Audit DATE 9-22-2023

Department / School Name	Lakeview Middle School
Administrator / Department Head	John D Linehan, Principal <i>John D Linehan</i>
Cabinet Official / Area Superintendent	Dr. Fritzel <i>Dr. Fritzel</i>

White M Fritzel

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, 2023 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Reach out to each sponsor of accounts to remind them to spend monies collected within the year of collection.	Debbie Rucht, Bookkeeper	To spend funds within year of collection on the student body for fiscal year. To be corrected by 06/30/2024.



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: _____

Department / School Name	Lakeville Elementary School - 0141
Administrator / Department Head	Charles Jackson - Principal
Cabinet Official / Area Superintendent	Charles Lindlau – Principal Leader <i>Charles Lindlau</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 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.	Documentation will be kept with all monies collected stating what monies are for	Shannese Anderson - Bookkeeper	Expected outcome is to have all documentation accounted for moving forward. 08/24/2023 – Immediately and when necessary from time of audit
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.	Any monies collected will be documented for accountability purposes on the assignment and accountability records forms.	Shannese Anderson - Bookkeeper	Expected outcome is to have all documentation accounted for moving forward. 08/24/2023 – Immediately and when necessary from time of audit



<p>Extended day tuition and the corresponding tuition balance report for August 2022 was not forwarded to the District office until October 6, 2022. All tuition must be sent to the District office by the 10th of the following month.</p>	<p>Extended Day Monthly reconciliation will be completed by the 10th of every month per OCPS policy and expectations, signed off by Bookkeeper and Principal, then sent down to the district office.</p>	<p>Shannese Anderson - Bookkeeper</p>	<p>Expected outcome is to have all documentation accounted for moving forward.</p> <p>08/24/2023 – Immediately and when necessary from time of audit</p>



Department / School Name	Laureate Park Es
Administrator / Department Head	Suzanne Workum
Cabinet Official / Area Superintendent	Dr. Jones <i>Christina Jones</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? <u>MM/YYYY</u>
The balance of the internal funds appears excessive as of June 30, 2023 relative to the school's activity for the school. Monies should be utilized in the year of receipts to benefit the current student body.	Spend more money on our students	Workum- Principal Fitzherbert- Sec/Bkp	05/2024



Department / School Name	Lawton Chiles Elementary
Administrator / Department Head	Erin Willis, Principal <i>E.W.</i> Jamie Martinez, Secretary/Bookkeeper <i>J.M.</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? (MM/YYYY)
The balance of internal funds appears excessive as June 30, 2023 relative to school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Funds were distributed this summer to each grade level to be utilized for current students.	Jamie Martinez, Bookkeeper	This action will be completed before 06/2024.
Sales reports were not completed for the Art Fundraiser and School Wide Fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.	A sales report will be completed for the new year.	Jamie Martinez, Bookkeeper	This action will be completed before 06/2024, a sales report will be obtained from art teacher after all parents make the payment online and items were delivered to their homes the sales report will be given to the bookkeeper J.Martinez to fill out the proper form.



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 9-27-19

Department / School Name	Legacy Middle School
Administrator / Department Head	Mr. Jason B. Jiménez <i>Signature</i>
Cabinet Official / Area Superintendent	<i>Signature</i>

Dr. Patricia Fruder *Signature* *Signature*

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? 09/2023
Digital device and digital device peripheral collection were not forwarded to the District Office as of June 30, 2023. Any balance in the Digital devices and peripherals accounts must be sent to the District office at the end of the year.	There was huge discrepancy between SFO and Archibus that will take longer to balance and we have a deadline to close the fiscal year. I was directed to proceed to Reconcile in SFO and then work with the discrepancy. Since it was verbal communication, I have no proof. (my mistake)	Lisette Reyes Bookkeeper	I'm checking Archibus and SFO more often to catch any discrepancies. Send collected digital money to the district before the Bank Reconciliation. Clear audit 2023-2024
State sales tax was not calculated and remitted to the Florida Department of Revenue for 8 th grade dance fundraiser.	Calculate taxes and send to Department of Revenue or will paid taxes to vendor on re-sale items	Lisette Reyes Bookkeeper Jason B. Jiménez Principal	Inform the teacher before they go shopping about re-sale items policy. Review sales report with teachers and verify taxes were collected and send money to the Department of Revenue Clear audit 2023-2024
-	-	-	-



AUDIT RESPONSE MATRIX FISCAL PERIOD OR AUDIT DATE: 2022-2023 9/29/23

Department / School Name	LIBERTY MIDDLE SCHOOL
Administrator / Department Head	JOHNDRELL JONES, PRINCIPAL <i>[Signature]</i>
Cabinet Official / Area Superintendent	JENNY GIBSON, PRINCIPAL LEADER <i>[Signature]</i>

Jenny L. Gibson

Dr. Patricia Fritzel

Patricia A. Fritzel

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)
Sales Report not completed for bucket sales and candy bar sales	Sales Report required for each sales activity conducted	Bookkeeper and Fundraiser Sponsor	The Sales Report will be completed for each sales activity done during each school year

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 22-23

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

Lockhart Elementary
Dr. Monica Gordon
Karen Verano / Rahim Jones <i>Rahim Jones</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?
Purchase order register could not be located	Create a log to record purchase orders and checks.	Bookkeeper	Starting now.



Department / School Name	Lockhart Middle School
Administrator / Department Head	Farah Henderson <i>[Signature]</i>
Cabinet Official / Area Superintendent	Dr. Patricia Fritzler <i>[Signature]</i>

Patricia A 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)
Monies received during school year should be used within the school year to benefit current student body.	Do as much as possible to make sure funds are spent on the student body it is collected for.	Bookkeeper, Sponsor & Principal	Immediately 08/16/2023
Monies collected from outside the main office were not turned in by the following day. All funds should be turned to the bookkeeper by the following day.	Continue pressing to faculty-sponsors that funds are to be turned in the same day of collection.	Bookkeeper & Sponsors	Immediately 08/16/2023
Bank deposits: rcpt # 3299 \$220.00 and #3131 \$350.00 were not deposited in the same day of collection	Advise all funds collected MUST be turned in and deposited the same day of collection.	Bookkeeper & Sponsor	Immediately 08/16/2023
Check # 6973 was written for \$305.00 but the vendor invoiced with discount for \$275.00. All disbursements should be properly supported.	Pay closer attention to entire invoice read to entirety before processing payment.	Bookkeeper	Immediately 08/16/2023



Department / School Name	Magnolia - 1561
Administrator / Department Head	Principal Timothy Shuler
Cabinet Official / Area Superintendent	Dr. Ian Gesundheit

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? 09/01/2023
The balance of the internal funds appears excessive as of 6/30/23 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	All personnel responsible for various internal accounts were informed during preplanning to address excessive funds and encouraged to utilize monies as suggested to benefit the current student body. Notices will be sent periodically as reminders.	Jamala Lee Bookkeeper	All personnel responsible for various internal accounts were informed during preplanning to address excessive funds. We have begun utilizing more of the internal funds.
Monies collected from outside the main office were not turned into the School bookkeeper by the following day for the following collection(s). All external collections should be turned into the Bookkeeper by the following day, regardless of amount.	Bookkeeper was provided time during preplanning to address personnel using appropriate accounting practices and procedures. Email reminder will be sent out periodically to appropriate personnel regarding OCPS policy on money collection.	Jamala Lee Bookkeeper	An email reminder was sent to teachers regarding OCPS policy on money collection. Email reminders will be sent out periodically to appropriate personnel regarding OCPS policy on money collection.





<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>Principal will meet with Bookkeeper to address procedures for handling of subsidiary receipts. Emphases will be placed on all subsidiary receipts being accounted for on assignment and accountability records to be inventoried at year-end.</p>	<p>Jamala Lee Bookkeeper</p>	<p>Principal has met with Bookkeeper to address procedures for handling subsidiary receipts with corresponding explanations being accounted for on assignment and accountability records. Upon each occurrence, Bookkeeper will immediately begin the process of appropriately documenting subsidiary receipts on an assignment and accountability record/receipt book on the internal log sheet with explanation to be inventoried at year-end.</p>
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AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: _____

Department / School Name	Maitland Middle
Administrator / Department Head	Aski-Malik Brown 
Cabinet Official / Executive Leader	

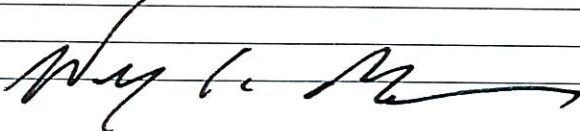
Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The balance of the internal funds appeared excessive as of June 30,2023	The fund should not be excessive and funds should be used in the years for the school.	Marva Fahie Mccoy	Effective Immediately the fund will not be excessive and will be used by the end of this school year. July 1, 2023
Funds was transferred from AVID Dept (\$1897.09) into the principal discretion fund.	Funds from AVID will not be transferred into the principal discretion fund unless it states for the principal discretion.	Marva Fahie Mccoy	Effective Immediately July 1,2023
Donation was posted to the principal discretionary account without any instructions of purpose of use.	Funds should not be posted to the principal discretion fund unless it states for his discretion.	Marva Fahie Mccoy	Effective immediately no fund will be deposited to the principal discretion fund unless its specifically states that. July 1, 2023



Department / School Name	McCoy Elementary
Administrator / Department Head	Eric Unger - Principal <i>EU</i>
Cabinet Official / Area Superintendent	Lino Rodriguez / <i>Rahim Jones</i> <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, regardless of the amount.	All External collections should be turned in to the bookkeeper by the following day, regardless of amount.	Janet Colón- secretary/Bookkeeper	Immediate and ongoing; All monies collected will be turned in to the bookkeeper by the following day.
2. State sales tax was not calculated and remitted to the Florida Department of Revenue for fundraising sales totaling \$796.31. The Internal Accounts Handbook state that sales tax is computed on gross taxable sales and remitted to the Florida Department of Revenue for concession 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.	Janet Colón Secretary/Bookkeeper	Immediate and ongoing; Use tax is computed on the cost of untaxed items for resale and will be remitted to the Florida Department of Revenue as required.



Department / School Name	Meadowbrook Middle School
Administrator / Department Head	John Miller
Cabinet Official / Area Superintendent	William Bohn 

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
The balance of the Internal Funds appears excessive as of June 30, 2023, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Sponsors need to exhaust all club funds by years end.	Club Sponsors	09/18/2023



Department / School Name	Memorial Middle
Administrator / Department Head	Eddie J. Foster Jr. <i>EJF</i>
Cabinet Official / Area Superintendent	Dr. Patricia Fritzel <i>P. Fritzel</i>

Patricia Fritzel

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 was not completed for the volleyball admission event.	A ticket sales report must be completed for each admission event and must be signed by ticket manager & bookkeeper.	Dayanara Cruz Diaz	A meeting will be held with our Athletic Department to provide the appropriate process of completing a ticket sales report for each event this school year. This document will be signed by the Ticket manager and bookkeeper at end of each event.



Department / School Name :	Millennia Elementary
Administrator / Department Head:	DJanira Pena
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)
Extended Day Program had high balances owed from students.	New Coordinator is working on getting the balances paid	Michael Melendez Rivera / Extended Day Coordinator	Coordinator will collect prior balances from parents and continue to communicate regarding overdue balances throughout the fiscal year; 07/2023-06/2024.
Cash Receipt for Donation	Collect a notice of donation with written direction of funds	Ciara Collado / Secretary / Bookkeeper	All donations notices will be collected and noted for the fund source continuously throughout the fiscal year; 07/2023-06/2024.
Fund rasier activity form not completed	Completion of fund raisier activity form	Ciara Collado / Secretary / Bookkeeper	All fund raiser activity forms will be completed throughout the fiscal year; 07/2023-06/2024



AUDIT RESPONSE MATRIX


FISCAL PERIOD OR AUDIT DATE:

22-23 Fiscal period

Department / School Name	Millennia Gardens Elementary School
Administrator / Department Head	Michelle Carralero <i>MCARRALERO</i>
Cabinet Official / Area Superintendent	Rob Mc Cloe / <i>R. Shim Jones</i> <i>Robinson 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?
Extended day: 1. The full charge/credit summary report with account balances of active and inactive students for the extended day program was not included as part of the extended day records. Full charge/credit summary reports provide evidence of student balances and should be maintained in the accounting records. WP 2201	The extended day coordinator needs to include all of the paperwork monthly.	Johanny Castro Program Coord ext day	Required reports will be ran monthly <u>05/30/2024</u>



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

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
There were no Ticket Inventory reports for the Back to School dance and Valentine’s Dance.	A Ticket Inventory Report will be completed for all ticketed events.	Bookkeeper/Ticket Manager	09/2023



Department / School Name	Moss Park Elementary #1582
Administrator / Department Head	Mr. William Harris, Jr.
Cabinet Official / Area Superintendent	Rahim Jones 

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 Internal Funds appears excessive as of June 30 th .	Money should be spent when collected.	Club sponsors	End of year 05/2024
Digital device and Peripheral collections were not forwarded to the district office as of June 30 th .	Year end procedures did not include payment for digit fees.	Internal Accounts	Before year end 05/2024
Monies collected from outside the main office were not turned in to the bookkeeper by the following day.	Remind media center that during the book fair money needs to be counted and turned in daily.	Media Specialist	10/01/2023
3 checks were not supported by a requisition.	Must complete a requisition form for each request of monies spent.	Bookkeeper	On going



Check #1738 was written for \$170.00 but the vendor invoice was for \$168.54.	Double check receipts amount prior to issuing a check.	Bookkeeper	On going
A PROP-2 form was not completed for the purchase of the Poster Printing and Design Machine.	Fill out a PROP-2 form.	Bookkeeper	On going
Extended day program had large balances owed from students at year-end.	The extended day program is closed.	Extended day personnel.	No action needed. 08/2023



Department / School Name	Northlake Park Community School
Administrator / Department Head	Emily Archie
Cabinet Official / Area Superintendent	<i>Rahim Jones</i> <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)
Balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school's activity for the year.	More monies need to be spent on the current student body.	Principal Bookkeeper	By the end of the 2023-24 school year.
One bank deposit was not deposited timely in the drop safe.	Deposit same day or by end of next business day (depending on time received money)	Secretary	Make sure to deposit same day or by end of next business day.
Request for fundraising activity fund form was not completed for the fifth grade animal program fund raising activity. Sales report was also not completed.	Make sure correct forms are completed and approved. Principal was aware of the fundraiser we just did not complete the paperwork. (This was the first full year for both Secretary and Principal)	Teacher requesting fundraiser Principal Secretary	Make sure all necessary steps are followed and paperwork is completed.



Department / School Name	Oak Hill Elementary
Administrator / Department Head	Cicely Marks
Cabinet Official / Area Superintendent	Julie Helton / <i>Rahim Jones</i>

Rahim Jones

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 165292 dated 06/30/2023 transferring 87.46 from Gen account to cash was not supported by a fund transfer. A fund transfer sheet should be signed by the Principal and retained in the Internal Funds file.	Going forward all transactions need to be properly noted and signed off on.	Amy Shelly/ Secretary/Bookkeeper	All transactions will be done following proper procedure going forward. To be completed 10/04/2023 forward- new bookkeeper
As assignment and accountability record was not signed by preparer. All assignment and accountability records should be signed by the person responsible for maintaining the records.	Sign all documents pertaining to the accountability records.	Amy Shelly/ Secretary/Bookkeeper	All documents will be signed off on as they are completed. To be completed 10/04/2023 forward- new bookkeeper



Department / School Name	OAK RIDGE HIGH SCHOOL
Administrator / Department Head	DENNIS GONZALEZ
Cabinet Official / Executive Leader	MR. MARTINEZ

D. Gonzalez
Jose J. Martinez

Audit Result / Recommendation	Management Response Acknowledgement/ Agreement of Condition	Responsible Person (Name & Title) And Target Completion Date (MM/YYYY)	Management's Action Plan
Admission Events (2034, 2027, 2028)			
Homecoming tickets were printed in-house and certified by the Principal. However, the unused/unsold tickets were personally destroyed by the SGA sponsor instead of being turned in with the ticket inventory and sales reports to the Bookkeeper.	Prepare a sequential, numerical listing of obsolete tickets. Give the list and the obsolete tickets to the bookkeeper (to be filed with the records for audit purposes). This document should be signed by the preparer and reviewed and approved by the principal. After the annual audit, obsolete tickets with the appropriate documentation should be sent to the Records Department for disposal.	Emeran – Bookkeeper Principal - Gonzalez End of each event and annually.	All tickets for every event will be collected. After the annual audit, obsolete tickets with the appropriate documentation should be sent to the Records Department for disposal.
Ticket inventory reports were not prepared for two events we tested: Prom and the MLK Jr. Classic basketball competition.	All tickets acquired must be accounted for on a Ticket Inventory Report.		A ticket inventory must be prepared for all events. All unsold

8/11/23



<p>Ticket sales reports were not prepared for two events we tested: Prom and the MLK Jr. Classic basketball competition.</p>	<p>A Ticket Sales Report must be completed for each individual event. The completed report is turned into the bookkeeper for filing with the records for audit.</p>		<p>tickets will be collected and documented on the inventory.</p> <p>A Tickey Sales Report will be completed for each individual event and turned into the bookkeeper.</p>
<p><u>Contracts (2029)</u></p> <p>The school received a check from Herff Jones for \$13,752.76 for cap and gown sales, but we could not evaluate whether this amount was accurate since the contract did not specify the commission percentage or the amount that the school was to receive for each sale.</p>	<p>Contracts should be written in a manner that the school can determine the amount of commission the school will receive.</p>	<p>Emeran – Bookkeeper Principal - Gonzalez</p>	<p>The Bookkeeper will review all Contracts written in a manner that the school can determine the amount of commission the school will receive.</p>
<p><u>Disbursements (2030, 2031, 2032, 2033, 2038)</u></p> <p>Expenditures were not adequately documented for four of the 21 checks in the sample.</p> <ul style="list-style-type: none"> o Check 14008: (Advance of \$5,782 for boys' basketball trip to employee # 97422). The amount of receipts from the teacher was greater than the 	<p>Checks issued to individuals as reimbursement for purchases made on behalf of the school must be documented by paid invoices or receipts. A statement of expenditures is insufficient to document such requests.</p>	<p>Emeran – Bookkeeper Principal - Gonzalez</p>	<p>The Bookkeeper will ensure that all invoices and receipts equal the amount of the advance. Any unused funds must be returned to the school. Once the advance amount is balanced, a reimbursement check can be issued.</p>



<p>amount of the check by \$1,119.96.</p> <ul style="list-style-type: none">○ Check 14084: (Advance of \$500 for boys' basketball trip to employee # 97422). The amount of receipts from the teacher was less than the amount of the check by \$149.77. Either receipts were not submitted or the teacher did not return unused funds to the school.○ Check 14009: (Advance of \$2,000 for boys' basketball trip to employee # 47858). The amount of receipts from the teacher was less than the amount of the check by \$1,001.95. Either receipts were not submitted or the teacher should return unused funds to the school. The receipts submitted for this advance included one for a \$50 wager at a casino. This is not allowable. <p>For the boys' basketball trip to Nassau and Las Vegas, the District travel agency was not used.</p>	<p>The District has approved travel planner vendors that assist schools with the planning of field trips.</p>		<p>The school will use district approved travel planner vendors moving forward.</p>
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<p>The amount of check no. 14169 did not agree with the invoice: The invoice was \$16,009.68, but the check was only \$16,000.68.</p> <p>The school purchased customs t-shirts in the amount of \$430 from a company owned by an employee's spouse.</p> <p>Sales tax in the amount of \$354.28 was paid on check 14141 for \$5,283.63 to Downtown Entertainment LLC for the Senior Class Soirée</p>	<p>Best practice would be to pay invoices in full and on-time.</p> <p>School Board Policy KCE notes that such relationships present a conflict of interest and are not permitted.</p> <p>OCPS is tax-exempt and should not be paying state sales tax.</p>		<p>Invoices will be paid for the correct amount and on time.</p> <p>School will avoid all negotiations that present a conflict of interest.</p> <p>Invoices will be reviewed to ensure sales tax isn't included.</p>
<p><u>Journal Entry test (2039)</u></p> <p>Funds totaling \$2,546.05 were transferred from class/club accounts to Athletics General without the approval of class/club officers.</p>	<p>Class Accounts- Class monies shall be expended for the benefit of the students who participated in the generation of the revenue." "Club Accounts- Club monies shall be expended for the benefit of the student who participated in the generation of the revenue.</p>	<p>Emeran – Bookkeeper Principal - Gonzalez</p>	<p>Transfers will be limited within the the classifications of accounts.</p>
<p><u>P-card testing (2036)</u></p> <p>We noted 12 improper expenses: 1 on the P-card (for cups, plates, and Christmas décor) - these are permitted on the A-card, and 11 on the A-card (for travel) - these must be on</p>	<p>The Budget bookkeeper must keep track of cards and appropriate use for each transaction.</p>	<p>Emeran – Bookkeeper Channel - External Bookkeeper Principal – Gonzalez</p>	<p>The Principal will ensure proper use of cards for each transaction.</p>



<p>the T-card. (Per the Purchase Card Manual, August 2018)</p>		<p>After every transaction</p>	
<p><u>School Pay Online (2037)</u></p> <p>Oak Ridge High School collected less than ten percent of its receipts during the year using payment cards. Transactions involving cash are at a greater risk and take more staff time to handle than transactions using cards. The district strongly recommends schools use online payment processes as much as possible.</p>	<p>The school will increase the use of School Pay moving forward.</p>	<p>Emeran – Bookkeeper Channel - External Bookkeeper Principal – Gonzalez Athletic Coaches Club Sponsors</p>	<p>We will encourage and enforce in some cases the use of School Pay.</p>
<p><u>Year-End Reporting (2040, 2026)</u></p> <ul style="list-style-type: none"> The school reported no accounts payable as of June 30, 2023. During our audit, we noted an invoice for the 2022-2023 yearbooks was paid on 9/20/23 for \$7,330. The teacher/sponsor left the school and did not turn in the invoice from April. The school reported no accounts receivable as of June 30, 2023. During our audit we noted a check received from Herff Jones for the class of 2023 cap and gown commission of \$13,752.76. We also noted a check from 	<p>According to Generally Accepted Accounting Practices (GAAP), this should have been an accrued liability as of June 30.</p> <p>These should have been accrued receivables as of June 30.</p> <p>The Internal Accounts Handbook states that schools are required to</p>	<p>Emeran – Bookkeeper Gonzalez – Principal June 30th, 2024</p>	<p>The Bookkeeper will report accounts receivable and accounts payable at year-end. The bookkeeper will also establish better communication with the teachers/sponsors.</p>



<p>the FHSAA for athletic reimbursement of \$2,257.10.</p>	<p>report accounts receivable and accounts payable at year-end. There should have been better communication between the teacher/sponsors and the Bookkeeper.</p>		
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Department / School Name	Ocoee Elementary
Administrator / Department Head	Principal Kandace Goshé <i>Kandace Goshé</i>
Cabinet Official / Area Superintendent	Dr. Rahim Jones <i>Rahim Jones</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (06/2024)
Balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school's activity for the year.	Mories should be utilized in the year of receipt to benefit the current student body.	Principal Kandace Goshé	To utilize funds to benefit the current student body by 06/2024



Department / School Name	Ocoee Middle
Administrator / Department Head	Cheri Leavitt <i>Cheri Leavitt</i>
Cabinet Official / Area Superintendent	Rubando Bailey <i>Rubando Bailey</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Balance of the Internal Funds appears excessive as of June 30, 2023	Money needs to be utilized in the year of the receipt.	Teachers, staff in charge of accounts	Money that is received this school should be used by 06/2024 along with other excessive account funds.



Department / School Name	OCPS Academic Center For Excellence
Administrator / Department Head	Seth Daub
Cabinet Official / Area Superintendent	James Leslie

Dr. Patricia Fritzel



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)
No Signature on Sub-receipts Log	I will remember to sign the log before handing it in	Secretary	09/12/2023 and every school year
Sales Tax	Concession Sales Tax form will be completed each game	Secretary	Every event we sell concessions



Department / School Name	Internal Bookkeeper / Olympia HS
Administrator / Department Head	Christy Gorberg - Principal <i>CG</i>
Cabinet Official / Executive Leader	Martha Chang – Principal Leader <i>Joe J. Martinez</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
A Ticket Sales Report was not completed for Grad Bash. Ticket Sales Report needs to be completed for Grad Bash	Ticket Sales Report will be completed in the future for Grad Bash	Senior Sponsor (Michael Pearl) / Internal Bookkeeper (Suzanne Sleeter)	Effective immediately, 2023-24 school year
Subsidiary Receipts were occasionally signed by internal bookkeeper. These cannot be signed by bookkeeper.	Subsidiary Receipts will always be signed by sponsor or school secretary	Sponsor / School Secretary (Colette Reid)	Effective immediately, 2023-24 school year
Sales Report was not completed for Parking decals and decals were not available for audit. Reports and decals need to be available for audit.	Sales Report will be completed for parking decals and unsold decals will be available at audit.	External Bookkeeper (Heidi Rutledge) / Internal Bookkeeper (Suzanne Sleeter)	Effective immediately, 2023-24 school year
Some Concession Sales were not recorded through internal accounts, but instead through booster accounts.	All Faculty, Staff and Coaches will be notified of the School Board Policy of no outside boosters.	Coaches and Staff / Internal Bookkeeper (Suzanne Sleeter)	Effective immediately, 2023-24 school year



Department / School Name	Internal Bookkeeper / Olympia HS
Administrator / Department Head	Christy Gorberg - Principal
Cabinet Official / Executive Leader	Martha Chang – Principal Leader

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)
Contract for cap and gowns did not state the amount to be given to the school for each sold. Contract for yearbook was not available at time of audit, due to changes in staff.	All contracts need to have an explanation of commission, if any, written into the contract. All contracts are to be submitted to internal bookkeeper.	Senior Sponsor (Michael Pearl) / Yearbook Sponsor (Amy Preston) / Internal Bookkeeper (Suzanne Sleeter)	Effective immediately, 2023-24 school year
No Accounts Receivable was reported at the end of school year; however, school was receiving a commission from Herff Jones for cap and gowns, a donation from Baptiste, and a mistake from Sam's Club that was found after the end of year report was completed.	Accounts Receivable will be completed using amounts from previous years, as an average.	Internal Bookkeeper (Suzanne Sleeter)	Effective Immediately, 2023-24 school year



Department / School Name	Orange Center Elementary
Administrator / Department Head	Dr. Fredrick Brooks <i>Fredrick Brooks</i>
Cabinet Official / Area Superintendent	Lino Rodriguez / <i>Rahim Jones</i> <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? (09/01/2023)
The Balance of the Internal Funds appears excessive as of June 30, 2023 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 Should be spent in a timely manner	Kiyada Moton	Moving forward, I will meet with the Principal every quarter to collectively review funds that are received and funds being spent.
A sales report was not completed for the World's Finest Chocolate sales. A sales report is required for each sales activity conducted and must be signed by the Principal.	Complete a sales report for all fundraisers	Kiyada Moton	Moving forward, I will complete the required sales report for fundraisers and make sure it is signed by the Principal.
State sales tax was not calculated and remitted to the Florida Department of Revenue for World's Finest Chocolate sales totaling \$1273.00 and 454.00, respectively. The Internal Accounts Handbook states that sales tax is computed on gross taxable	Calculate taxes whenever a fundraiser is being held.	Kiyada Moton	Moving forward, if taxes are not charged for the initial purchase, a check will be sent at the end of the fundraiser to the Department of Revenue.



Department / School Name	OTC- Main & Avalon
Administrator / Department Head	Felecia Boyd <i>Felecia Boyd</i>
Cabinet Official / Area Superintendent	Rosa Grant <i>Rosa Grant</i> 11-17-2023

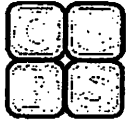
Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Missing JE Proof Sheet for transfer from one account to another	Make sure there are no missing JE	Shannon Ewing-Bookkeeper	Make sure all JE are accounted for each month.
Monthly Bank Reconciliation for August 2022, October 2022, November 2022 & March 2023 were not completed timely.	All Bank reconciliation should be completed on time.	Shannon Ewing-Bookkeeper	Bank reconciliations must be completed, approved and submitted to the District office prior to the end of the following month.
The requisition and purchase order form(s) for the following check(s) was (were) not signed by the principal	A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase	Shannon Ewing-Bookkeeper	Every month.



Department / School Name	ORANGE TECHNICAL COLLEGE – SOUTH CAMPUS
Administrator / Department Head <i>Alex Heidelberg</i>	ALEX HEIDELBERG, SENIOR DIRECTOR <i>Alex Heidelberg</i>
Cabinet Official / Area Superintendent	DR. ROSA GRANT, EXECUTIVE LEADER <i>Rosa Grant</i>

9/18/2023

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
<p>1. Several fund transfer journal entry proof sheets were not signed by the senior director.</p> <p>*A fund transfer journal entry proof sheet should be signed by the senior director authorizing the transfer of funds. A copy of this report should be retained in the Internal Funds file for auditing purposes.</p>	<p>The school bookkeeper and senior director must have signed each fund transfer journal entry proof sheet and have a copy in their Internal Fund file.</p>	<p>Wenyi Li, School Bookkeeper</p>	<p>The action will be completed after September 2023.</p> <p>The school bookkeeper and senior director will sign each fund transfer journal entry proof sheet and will have a copy in their Internal Fund file.</p>
<p>2. 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 request to make a purchase and must be approved by the senior director prior to the purchase.</p>	<p>The school must have an approved purchase order before purchasing the goods to comply with the audit mandates.</p>	<p>Wenyi Li, School Bookkeeper</p> <p>Danatra Taylor, Finance/Payroll Clerk II</p>	<p>The action will be completed after September 2023.</p> <p>An individual request will be completed and approved by the senior director prior to purchase.</p>

**AUDIT RESPONSE MATRIX**

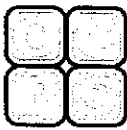
FISCAL PERIOD OR AUDIT DATE

6/30/2023

6/30/2023

Department / School Name	Orlando Gifted Academy
Administrator / Department Head	Sean Maguire <i>S Maguire</i>
Cabinet Official / Area Superintendent	Dr. Patricia Fritzel <i>Patricia Fritzel</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Excessive balance in Internal Funds	We conducted a Book Fair at the end of the school year. We are in the process of purchasing library books. Odyssey Of The Mind funds will be used towards costs for this school year.	The Media Specialist and The Odyssey Of The Mind Advisor.	Library books will be purchased upon completion of District mandated training. Odyssey materials are currently being purchased.
Monies collected forms for Official Receipt numbers 771 and 858 did not indicate if the money collected was cash or check.	Teachers will be reminded as to how to complete the monies collected form.	The Bookkeeper	Going forward, the Bookkeeper will not except a monies collected form that's filled out incorrectly.
The Deposit slip could not be located for receipt number 699.	The deposit slip must have been misfiled. The Total deposit was verified to the Bank Statement and the Deposit Register. If necessary, the Bank can be notified to send over a copy.	The Bookkeeper	The deposit has been verified to the Bank Statement and Deposit Register with no exception.



Department / School Name	Orlando Gifted Academy
Administrator / Department Head	Sean Maguire <i>S Maguire</i>
Cabinet Official / Area Superintendent	James Leslie

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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)
State Sales Tax was not calculated and remitted to the Florida Department of Revenue for a snack Fundraiser totaling \$219.00	The Bookkeeper has already contacted Florida Dept Of Revenue and is currently working to resolve	The Bookkeeper	10/23

received 11/1/2023



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 2023-2024

Department / School Name	Orlo Vista Elementary
Administrator / Department Head	Jennifer Lawrence <i>Jennifer Lawrence</i>
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)
1. 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 explanations attached and include the Principal's signature.	Any and all missing receipts should have an explanations attached and include the Principal's signature.	Person whom received receipt book.	09/2023
2. The Following Check had one signature. All checks, regardless of amount, are required to be signed by tow authorized signors.	Double check all checks are signed by two authorizers.	Secretary/Bookkeeper	9/2023



<p>3. The bank Reconciliation for June 2023 showed one deposit totaling \$168.22 which was outstanding for more than six months, and one deposit totaling \$100.00 which was outstanding for more than two months. Outstanding deposits over two months should be followed up on to resolve or Void.</p>	<p>Outstanding deposits over two months should be followed up on to resolve or Void. Will follow up with bank to complete proper requirement.</p>	<p>Secretary/Bookkeeper</p>	<p>09/2023</p>
<p>4. 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>Supporting documentation, such as a remittance advice, a detailed monies collected form, or a subsidiary receipt, should accompany all official receipts.</p>	<p>Secretary/Bookkeeper</p>	<p>09/2023</p>
<p>5. Sales tax totaling \$17.77 was reimbursed on an exempt purchase. Purchases made by a school with ownership and title remaining with the school are exempt from sales tax.</p>	<p>Purchases made by a school with ownership and title remaining with the school are exempt from sales tax. Provide a sales tax exempt form.</p>	<p>Secretary/Bookkeeper</p>	<p>09/2023</p>



<p>6. Check number 6004 for \$480.00 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.</p>	<p>All Expenditures from the General account should be for the benefit of the entire student body. Monitor the benefit of the fund.</p>	<p>Secretary/Bookkeeper</p>	<p>09/2023</p>
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AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2022-2023

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

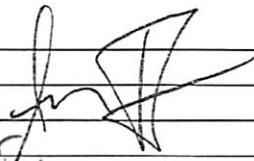
Panther Lake Elementary
Christine Szymanski
Charles Lindlau / Rahim Jones

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>Money collected form should be used on donation collected.</p>	<p>- Upon receiving any donation a money collection form should be attached to the deposit.</p>	<p>- The bookkeeper should complete the money collected form (when the collect).</p>	<p>- The collection form should be done and completed immediately once money is received and documented.</p>



Department / School Name	Pershing School
Administrator / Department Head	Sanjay Brown
Cabinet Official / Executive Leader	Dr. Patricia Fritzer



Patricia Fritzer

Audit Result / Recommendation	Management Response Acknowledgement/ Agreement of Condition	Responsible Person (Name & Title) And Target Completion Date (MM/YYYY)	Management's Action Plan
There was no ticket inventory report for Sports Evens	<i>See Action Plan</i>	Dana Lyons Secretary 09/2023	We have the ticket inventory report and will fill it out.
No fund transfer sheet signed by principal	<i>See Action Plan</i>	Dana Lyons Secretary 09/2023	Will be sure to have fund transfer paper signed by principal



Department / School Name	Piedmont Lakes Middle School
Administrator / Department Head	Dr. Frederick Ray <i>[Signature]</i>
Cabinet Official / Area Superintendent	Dr. Fritzer <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 balance of the Internal Funds appears excessive.	Monies should be utilized in the year of receipt to benefit the current student body.	Dr. Frederick Ray, School Principal	We are immediately confirming with the District Finance Department to determine how to spend the money. As indicated, we'll ensure that it would benefit the student body. The action should be completed by 05/24/2024



Department / School Name	PINE HILLS ELEMENTARY
Administrator / Department Head	
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)
<p>1. General Procedures: the funds transfer entry proof sheet that corresponds with transfer journal entry number 165101 dated June 30th, 2022, from the Ft-2nd Grade account to FT-3rd Grade account was not signed by the principal or sponsor. What should be done is, after transferring each grade level fund, print out a report with both the signatures of the sponsor and principal authorizing the transfer of funds. Also, for auditing purposes.</p> <p>2. Fundraiser request: a request for our fund-raising activity form should be completed along with a sales report for World's Finest</p>		<p>LaToya Beauford Secretary/Bookkeeper.</p> <p>LaTonya Smothers Principal.</p> <p>LaTonya Smothers Principal.</p>	<p>June 30th, 2023</p> <p>June 30th, 2023</p> <p>June 30th, 2023</p>



<p>Chocolate. What should be done is request a form for all fundraising activities. Along with a sales report is required. and signed by the principal.</p> <p>3.General Procedures: The following Donation with no specific purpose was posted to the Principal's Discretionary account. What should be done is attach a recorded receipt that specifically states it should be used at the principal discretion.</p> <p>4.Cash receipts: Monies collected from outside the head office were not turned into the school bookkeeper the same day. What should be done is any monies collected should be turned in daily and signed by both parties.</p>		<p>LaToya Beauford Secretary/Bookkeeper.</p> <p>LaToya Beauford Secretary/Bookkeeper.</p>	<p>June 30th, 2023</p> <p>June 30th, 2023</p>

Received 10/23/23



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 2022-2023

Department / School Name	Pineloch Elementary
Administrator / Department Head	Cezai, Mays
Cabinet Official / Area Superintendent	William Bohan X

Yukup
Wm Bohan
 Date: *10-24-23*

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? MM/YY
1. The bank reconciliation for June 2023 showed a deposit in transit from May 31, 2023 for \$1,175.00. The documentation (Deposit #936) for the deposit and deposit slip were for \$1,175.00. The June bank statement shows a cleared deposit amount of \$1,976.00 on June 7, 2023. The bookkeeper stated that the original deposit should have been for the cleared bank amount. The District office contacted the bookkeeper on July 17, 2023 regarding the outstanding deposit in transit. The bookkeeper recorded journal entry #165345 in order to offset the cash account with the general account. The May 31, 2023 deposit in transit was still outstanding on the July	The Bank Reconciliation for August 2023 was done on 9/13/2023	Ilina Francisco	Immediate and ongoing; Bank Reconciliations will be done before the due date.



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 2022-2023

<p>2023 bank reconciliation. The August 2023 bank reconciliation has not been completed, thus we cannot confirm a resolution as of the audit date</p>			
<p>2.- Fall picture commissions of \$550.13 were deposited into the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.</p>	<p>The Picture Commissions will be deposit in the General account, not in the Principal's Discretionary</p>	<p>Iliana Francisco</p>	<p>Immediate and Ongoing; Picture commissions will be deposit in the correct account.</p>
<p>3. The following donation designated by the donor for general support 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. Receipt # 1256 for \$ 833.33.</p>	<p>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>Iliana Francisco</p>	<p>Immediate and ongoing; All donations will be deposit in the correct account.</p>

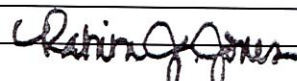


<p>4. The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual request to make a purchase and must be approved by the principal prior to the purchase. Check # 5540 for \$ 997.00</p>	<p>A requisition and purchase order form must be completed each time an individual request to make a purchase and must be approved by the principal prior to the purchase.</p>	<p>Iliana Francisco Gerai Mays</p>	<p>Immediate and ongoing; All purchase orders will be approved by the Principal prior the purchase.</p>
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AUDIT RESPONSE MATRIX

FISCAL PERIOD OR

Department / School Name	PINEWOOD ES
Administrator / Department Head	ROZENE FRETT BOWIE
Cabinet Official / Area Superintendent	Rahim Jones 

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, 2023 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	09/2023
The fund transfer journal entry proof sheet that corresponds with transfer journal entry number 165218 dated May 30, 2023, transferring \$568.00 from the F 5 th grade account to the General Activities account was not signed by the principal or the sponsor	A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds. A copy of this report should be retained in the Internal Funds file for auditing purposes	Bookkeeper	09/2023
Assignment and accountability records were not completed	All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.	Bookkeeper	09/2023



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR

The following check(s) was (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	Bookkeeper	09/2023
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Department / School Name :	Prairie Lake Elementary
Administrator / Department Head:	Sean Downing
Cabinet Official / Area Superintendent:	Mindi Smith / Rahim Jones <i>Rahim Jones</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Funds appears excessive	Find more ways to spend money	Janice Jones-Smith Book Keeper	05/2024
Monies collected forms not signed	Remember to sign and date and bring to him for review	Janice Jones Smith Book Keeper	09/2023
Collected forms did not indicate the receipt number	Write down all receipt numbers	Janice Jones Smith Book Keeper	09/2023



Department / School Name	PRINCETON ELEMENTARY 0251
Administrator / Department Head	PRINCIPAL - KIMBERLY DAWN ELKINS
Cabinet Official / Area Superintendent	PRINCIPAL LEADER CADRE 10 - MINDI SMITH / <i>Rahim Jones</i> <i>Rahim Jones</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
General Procedures: The balance of the Internal Funds appears to be excessive as of June 30, 2023 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 collected should closely match the expense of the items purchased. Advise department chairs and team leaders of available funds prior to additional fund collection.	Principal Kimberly Elkins and Secretary Bookkeeper Marion Cotto	Internal account balances shall be reviewed and funds designated for purchases to benefit the students during the current school year. After review, any excessive funds could be moved to an investment account. To be completed by end of first marking period October 13, 2023.
Cash Receipts: Monies collected from outside the main office were not turned in to the bookkeeper by the following day for collection. All external collections should be turned in to the bookkeeper by the following day, regardless of the amount.	Teachers need to be reminded of the timely manner in which they are expected to collect, receipt and submit funds for deposit in the school's internal accounts. Bookkeeper needs to closely monitor receipts for timely submission of funds. All staff encourage to use School Pay to collect funds.	Principal Kimberly Elkins and Secretary Bookkeeper Marion Cotto	DIB Policy 3 a - All money collected shall be deposited to the school safe as frequently as feasible.... Collections must be deposited the same day of collection. No funds shall be retained at a school outside of a school safe or depository over the weekend or during a holiday period. Staff will be instructed to encourage use of SchoolPay to collect funds. Policies to be reviewed at next staff meeting, no later than August 31, 2023.
<i>Kimberly Elkins</i> Principal Kimberly Elkins		August 23, 2023	<i>Marion Cotto</i> Secretary / Bookkeeper Marion Cotto



Department / School Name	Riverside Elementary School
Administrator / Department Head	Dr. Kelly Pelletier <i>Kelly Pelletier</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>MM/YY</u>
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.	All subsidiary receipts need to be accounted for on an assignment and accountability record. Any missing receipts should have an explanation attached and include the principal's signature.	Danielle Escott Secretary/Bookkeeper	Action will be completed 08/22/2023
Cash Disbursements: The requisition and PO order forms for the following two checks were completed after the goods or services were purchased. A requisition and PO form must be completed prior to the actual purchase.	A requisition and PO 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.	Danielle Escott Secretary/Bookkeeper	Action will be completed 08/22/2023

Department / School Name	ROBERTO CLEMENTE MIDDLE SCHOOL
Administrator / Department Head	ANDREW AGUDO
Cabinet Official / Area Superintendent	TODD TRIMBLE

Dr. Patti Fritzler *Andrew Agudo* *Todd Trimble*

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, 2023 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 should be expended in the year raised.	Fund sponsor.	Immediately. Sponsors will spend funds during the current school year for its intended purpose.



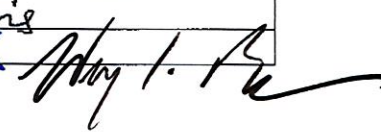
Department / School Name	Robinswood Middle School
Administrator / Department Head	Alfaye Floyd (Current Principal as of July 2023)
Cabinet Official / Executive Leader	Wesley Trimble/Patricia Fritzler

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)
A request for fund raising activity form was not completed for the Candy gram fund raising activity. A request for fund raising activity form should be prepared for all fund-raising activities conducted by the school and must be approved by the principal prior to making any commitments. In addition, a sales report was not completed for this fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.	Complete Fund-Raising activity form prior to starting the fundraiser with Principal Signature according procedure. Complete sales report as required and ensure that the document is signed by the Principal	Fund Raiser Sponsor Fund Raiser Sponsor	All appropriate procedures will be followed accordingly with Sponsor and Principal Signatures. 11/2023 Actions will be completed as Fund Raising activities resume during the 2023-2024 school year. 11/2023
The balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Use existing funds as collected for intended purpose during the current school year.	Funds Sponsor	All funds will be used as allocated during the current school year. 11/2023



<p>The bank reconciliation for March 2023 did not include the principal's signature and was not dated. It could not be determined if the report was filed timely because the principal's signature was not dated. Bank reconciliations must be completed, approved and submitted to the District office prior to the end of the following month.</p>	<p>All Bank reconciliations will be completed, approved and submitted to the District office prior to the end of the following month and dated accordingly.</p>	<p>Bookkeeper and Principal</p>	<p>All Bank reconciliations will be completed, approved and submitted to the District office as soon as possible and dated accordingly. 11/2023</p>
<p>Sales reports were not completed for the Krispy Kreme and World's finest chocolate fundraisers. A sales report is required for each sales activity conducted and must be signed by the principal.</p>	<p>All Sales reports will be completed for all scheduled fundraisers. A sales report will be completed for each sales activity conducted and will be signed by the principal.</p>	<p>Sponsor and Bookkeeper</p>	<p>All Sales reports will be completed for all scheduled fundraisers. A sales report will be completed for each sales activity conducted and will be signed by the principal as soon as possible. 11/2023</p>



Department / School Name	Rock Lake Elementary
Administrator / Department Head	Mrs. Melanie Simmons
Cabinet Official / Area Superintendent	William Bohn, Executive Leader 

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?
Indicate total cash / cheque separately	Indicate total cash / cheque on monies collected form	Uttara Sugandhi Book Keeper	Every time when monies collected form is filled.



Department / School Name	ROCK SPRINGS ELEMENTARY
Administrator / Department Head	KARI DARR <i>Kari Darr</i>
Cabinet Official / Area Superintendent	KAREN VERANO / <i>Rahim Jones</i> <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? (06/2023)
The balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	The balance of the Internal Funds needs to be less than \$10,000.00	Tara Burt, the secretary/bookkeeper.	Monies need to be utilized in the year of receipt to benefit the current student body. The balance of the Internal Funds needs to be less than \$10,000.00 before 06/30/2023.
A sales report was not completed for the Chorus and Ukulele clubs Bundt cake fundraiser. A sales report is required for each sales activity for each sales activity conducted and must be signed by the principal.	A sales report is required for each sales activity conducted and must be signed by the principal.	Tara Burt, the secretary/bookkeeper.	A sales report will be completed for each fundraiser and on file before 06/30/2023.
The proceeds from the Chorus and Ukulele clubs Bundt cake fundraiser were deposited into the sponsor's personal bank account and the net proceeds were paid by personal check to the school. The goods purchased for the fundraiser	All cash collections will be deposited into the bank intact. Any purchases will be made by school check and a requisition and a purchase order form will be completed each time an individual request to make a purchase	Tara Burt, the secretary/bookkeeper.	All cash monies will be deposited into the bank intact. Any purchases will be made by school check and a requisition and purchase order form must be completed each time an individual request to make a purchase and must be signed by the principal. Vendor invoices and vendor receipts will be retained in the Internal Funds records for auditing purposes by 06/30/2023.



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: September 2025

<p>were paid for using the cash proceeds collected and was not supported by a vendor invoice or recipe. All cash collections should be deposited into the bank intact. Any purchases should be made by school check and a requisition and purchase order form must be completed each time an individual request to make a purchase and must be approved by the principal prior to the purchase. Vendor invoices and vendor receipts should be retained in the Internal Funds records for auditing purposes.</p>	<p>and must be approved by the principal prior to the purchase. Vendor invoices and vendor receipts will be retained in the Internal Funds records for auditing purposes.</p>		



Department / School Name	Rolling Hills ES
Administrator / Department Head	Kimberly Hankerson <i>Kimberly Hankerson</i>
Cabinet Official / Area Superintendent	Dr. Rahim Jones <i>Dr. Rahim Jones</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Digital device and digital device peripheral collections were not forwarded to the District office as of June 30, 2023. Any balance in the Digital Devices and Digital Devices- Peripheral accounts must be sent to the District office at the end of the year.	A digital device payment was made by a parent on school pay in June however I didn't see the transaction until after the cutoff date of June 30 th . Therefore a check of \$25.00 was not sent to the district by the cutoff.	Fanta Smith, School Secretary/Bookkeeper	A check has been issued to Finance - Central Cashier as of 9/12/2023. In the future I will login to school pay bi weekly during the summer months and weekly during the FY to ensure all payments are received in a timely manner.



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: _____

9/27

Department / School Name	ROSEMONT ELEMENTARY
Administrator / Department Head	CRUZ DIAZ, SR. - PRINCIPAL <i>CD</i>
Cabinet Official / Area Superintendent	LINO RODRIGUEZ, PRINCIPAL LEADER <i>LR</i>

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? 09/2023
TRANSFER JOURNAL ENTRY # 158836 ON 1/30/23, TRANSFERING \$627.02 FROM RUNNING CLUB TO GENERAL ACTIVITIES WAS NOT SUPPORTED BY A FUND TRANSFER JOURNAL ENTRY PROOF SHEET.	SUPPORT ALL JOURNAL ENTRIES WITH A FUND TRANSFER JOURNAL ENTRY PROOF SHEET.	ETHEL HARRIS-BOOKKEEPER	ALL SUPPORT DOCUMENTS OF JOURNAL ENTRIES FOR FUND TRANSFER JOURNAL ENTRY PROOF SHEETS TO BE CREATED AND MAINTAINED WITH MONTHLY BANK RECON REPORTS.



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 10/10/2023 – FP 2022-23

Department / School Name	SADLER ELEMENTARY
Administrator / Department Head	Mildred Lorenzано Vazquez BKKPR / Ms. Lindsey K. Smestad, Principal
Cabinet Official / Area Superintendent	<i>[Signature]</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed?
Cash receipts: 1. 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.	New bookkeeper will receive training on all tasks related to monies received, subsidiary receipts and record-keeping required in order to be in compliance.	Ms. Mildred Lorenzано, Bookkeeper	<ul style="list-style-type: none"> Once training has been provided, Sadler's bookkeeper will be able to document everything related to monies received, subsidiary receipts, etc. Training will be provided by mentor assigned to bookkeeper and it is scheduled for October 27, 2023.
Fundraisers and admission events: 2. A request for fund raising activity form was not completed for the Spring Fling 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.	Complete a request for fund raising activity form for every activity to take place at Sadler Elementary. Bookkeeper will review training related to fund raising activities and will clear any questions or doubts with mentor.	Ms. Mildred Lorenzано, Bookkeeper with approval from Ms. Lindsey Smestad, Principal.	<ul style="list-style-type: none"> Bookkeeper will complete self-training by Oct. 31, 2023 and will consult with mentor on any questions or doubts related to this area. Provide information and training to teachers and staff about Request for Fund Raising activity form. This can be done via email. All fund-raising activity forms need to be completed before the fund raiser.



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 10/10/2023 – FP 2022-23

<p>Cash disbursements: 3. A purchase order register could not be located. School Board policy requires that a purchase order register be maintained to record all approved purchases. This will facilitate accurate reporting of accounts payable.</p>	<p>New bookkeeper is part of a mentorship program. Mentor has provided the sample format for a P.O. Register and the procedures established and will also provide training on this item.</p>	<p>Ms. Mildred Lorenzano, Bookkeeper</p>	<ul style="list-style-type: none"> Once training has been provided, Sadler's bookkeeper will be able to create and maintain P.O. Register, as required. Training sessions with Mentor will be scheduled from now until December 21, 2023.
<p>General procedures: 4. The book fair and school picture contracts 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.</p>	<p>New bookkeeper has been advised that all contracts are required to be completed and approved by the school Principal prior to inception. Bookkeeper will make sure that all contracts taking place during School Year 2023-24 are reviewed and signed by the Principal and we will maintain copies in our records for year-end audit.</p>	<p>Ms. Mildred Lorenzano, Bookkeeper Ms. Lindsey Smestad, School Principal</p>	<ul style="list-style-type: none"> Bookkeeper will complete self-training by Oct. 31, 2023 and will consult with mentor on any questions or doubts related to this area. Bookkeeper will make sure that all contracts taking place during School Year 2023-24 are reviewed and signed by the Principal and we will maintain copies in our records for year-end audit.
<p>Cash receipts: 5. 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>New bookkeeper will receive training on all tasks related external collections. Training will be provided by mentor.</p>	<p>Ms. Mildred Lorenzano, Bookkeeper</p>	<ul style="list-style-type: none"> Once training has been provided, Sadler's bookkeeper will be able to document everything related to external collections. Training sessions with Mentor will be scheduled from now until December 21, 2023. Teachers will be instructed (refresh) to turn in money the same day it is collected. Money will be turned in to bookkeeper in a timely manner and will be recorded in the monies collected forms. Procedures will be




			sent via email to teachers every quarter, as a reminder.
<p>Cash receipts:</p> <p>6. 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>Official receipt numbers, subsidiary receipt numbers 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>New bookkeeper will receive training on all tasks to related cash receipts.</p> <p>Training will be provided by mentor.</p>	<p>Ms. Mildred Lorenzano, Bookkeeper</p> <p>Teachers</p>	<ul style="list-style-type: none"> • Once training has been provided, Sadler’s bookkeeper will be able to document everything related to cash receipts. • Training sessions with Mentor will be scheduled from now until December 21, 2023. • Bookkeeper will make sure teachers write subsidiary receipt numbers on monies collected form. • Bookkeeper will also make sure teachers sign and date each receipt appropriately. • Bookkeeper will make sure that the monies collected form reflects a sub-total for cash and checks collected, and then a total.
<p>Cash receipts:</p> <p>7. 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.</p>	<p>Refer to item 6.</p> <p>Bookkeeper will receive training on all tasks related to donations received by School.</p> <p>Training will be provided by mentor.</p>	<p>Mildred Lorenzano, Bookkeeper</p>	<ul style="list-style-type: none"> • Bookkeeper will be able to correctly document and support all donations received by keeping record of all donation letters. • Training sessions with Mentor will be scheduled from now until December 21, 2023.



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 10/10/2023 – FP 2022-23

<p>Cash receipts:</p> <p>8. The following monies collected form did not indicate the total cash collected and the total checks collected. Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.</p>	<p>Official receipt numbers, subsidiary receipt numbers 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>New bookkeeper will receive training on all tasks to related cash receipts.</p> <p>Training will be provided by mentor.</p>	<p>Ms. Mildred Lorenzano, Bookkeeper</p>	<ul style="list-style-type: none"> • Bookkeeper will make sure that the monies collected form reflects a sub-total for cash and checks collected, and then a total. • Training sessions with Mentor will be scheduled from now until December 21, 2023.
<p>Fundraisers and admission events:</p> <p>9. A sales report was not completed for the Winter Wonderland Shoppe fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.</p>	<p>New bookkeeper will receive training on all tasks to related fundraisers and how to produce a sales report for each activity, which should be signed by the Principal.</p> <p>Training will be provided by mentor.</p>	<p>Ms. Mildred Lorenzano, Bookkeeper</p>	<ul style="list-style-type: none"> • Bookkeeper will make sure that a sales report is produced for each sales activity conducted at school, which includes the Principal's signature. • Training sessions with Mentor will be scheduled from now until December 21, 2023.

Signed: 

Lindsey K. Smestad, Principal

Date: October 18, 2023



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 09/29/2023

Department / School Name	Sally Ride Elementary
Administrator / Department Head	Kahlil Ortiz
Cabinet Official / Area Superintendent	Mindi Smith / Rahim Jones <i>Rahim Jones</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Request for fund raising activity forms were not completed for several fund raising activities, as well as the sales reports.	Fundraising request forms need to be completed before the activity is to take place. As well as the sales report needs to be completed when the final deposit is being made.	Grade level teacher running fundraiser and the Bookkeeper.	Effective immediately, 09/2023.
State sales tax was not calculated and remitted to the Florida Department of Revenue for the candy gram fundraiser totaling \$217.00 and for The Lion King concessions totaling \$578.00.	When fundraising items are that purchased we will include tax of the item or charge tax on the items being resold.	Fundraising/concession organizer and the Bookkeeper.	Effective immediately, 09/2023.

Kahlil Ortiz
 Mr. Kahlil Ortiz, Principal 10/09/2023

Jahaira McCullough
 Mrs. Jahaira McCullough, Secretary / Bookkeeper 10/9/23



Department / School Name	Sand Lake Elementary School
Administrator / Department Head	Kathleen Phillips <i>Kathleen Phillips</i>
Cabinet Official / Area Superintendent	Carletta Davis-Wilson <i>Carletta Davis-Wilson</i>

Carletta Davis-Wilson

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)
Fall picture commissions of \$2,111.94 were deposited into the Principal's Discretionary account.	Deposit picture commissions into the General Account	Jodi Goersch Bookkeeper/Secretary	Check will be deposited into the General Fund regardless if LifeTouch sends a letter to deposit it into the Principal Discretionary Account, which has been done in years past due to the letter attached to the check. The action will be completed upon receiving the next check during school year 23-24.



Department / School Name	SHINGLE CREEK ELEM.
Administrator / Department Head	Dr. Bernadette Jaster
Cabinet Official / Area Superintendent	Charles Lindlau <i>RL Jones</i> <i>RL 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>(10/2023)</u>
Official receipt did not include proper supporting documentation. Doc such as: remittance advice, detailed monies collet form, or a subsidiary receipt to accompany all official receipts.	Always have support docs such as the monies collected form, and/ or subsidiary receipt to accompany official receipts.	Latrice Jones Secretary/ Bookkeeper	I wasn't here in this position at the time of this transaction occurred. Moving forward I will be sure to attach monies collected forms to all official receipts.
Assignment and accountability records weren't completed.	When processing incoming and outgoing monies collected, ensure that all receipts are counted for and in order.	Latrice Jones Secretary/ Bookkeeper	Processing monies and creating a log for all receipts in the event that there are discrepancies. All receipts will be log in along with the official receipt.
A purchase order register could not be located. School Board requires that a PO order register be maintained to record all approved purchases. This will keep accurate reporting of accounts payable.	I was not working in this role at the time until the ending of the school year.	Latrice Jones Secretary/ Bookkeeper	A purchase order register is created to keep track of PO for account payable and internal accounts purchases.



The bank reconciliation for June 2023 showed one deposit totaling \$10 which was outstanding for more than six months. Outstanding deposits over 3 months should be followed up on or resolved or void.	This was already an issue before me starting in this role.	Latrice Jones Secretary/ Bookkeeper	Moving forward I will ensure that all deposits are processed within good timing.
Spring picture commissions of \$99.98 was deposited in the Principal's Discretionary account.	This was done prior to me starting in this role.	Latrice Jones Secretary/ Bookkeeper	I will be sure to deposit funds such as picture commissions into the appropriate account.
The book fair and school picture contracts could not be located.	I was unaware until audit that contracts for school bookfair and school picture contracts are to be in my files.	Latrice Jones Secretary/ Bookkeeper	I have communicated with the coordinator for these events to ensure that moving forward that I have a copy of the contracts to be in compliance.
The following official receipt did not include the proper supporting documentation.	This was transactions that occurred before my starting in this role.	Latrice Jones Secretary/ Bookkeeper	Moving forward I will ensure that all necessary documents are attached with the official receipt .
The following donation with a specific purpose designated by the donor for Math Bee was posted to the Principal Discretionary account.	This was placed in the account Before me starting in this role.	Latrice Jones Secretary/ Bookkeeper	When donations are given to the school I will be sure to deposit the donation to the appropriate account in which it's designated for.

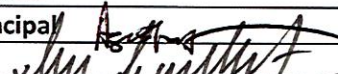




The following check was not supported by a vendor invoice or receipt. Vendor invoices and vendor receipts should be retained in the Internal Funds record for auditing purposes.	Vendor invoices and vendor receipts should be retained in the Internal Funds record for auditing purposes	Latrice Jones Secretary/ /Bookkeeper	I will ensure that invoices and receipts will be retained in the Internal Funds records for auditing purposes.
The requisition and po form for the following check was completed after the goods or services were purchased.	A requisition and PO form must be completed each time as individual requests to make a purchase and must be approved by the principal prior to the purchase.	Latrice Jones Secretary/ Bookkeeper	When requests for a purchase is presented the requisition form will be completed with the date of the request. Then after approved by principal the purchase can be fulfilled.
The following checks were not supported by a requisition and PO form.	A requisition and PO form must be completed each time an individual requests to make a purchase and must be approved by principal prior to the purchase	Latrice Jones Secretary/ Bookkeeper	Majority of the accounts were created prior to my starting in this role. Moving forward I will ensure to have a requisition form will be attached with the request date prior to the approval of the purchase by the principal.
Check# 6107 was signed by one signor.	All checks should be signed by 2 authorized signors.	Latrice Jones Secretary/ Bookkeeper	This took place prior to me starting in this role. Moving forward all checks will have two authorized signatures prior to be issued for payment.
Sales tax totaling \$4.54 was reimbursed on an exempt purchase.	Purchases made by a school with ownership and title remaining with the school are exempt from sales tax.	Latrice Jones Secretary/ Bookkeeper	Moving forward all reimbursement will be reviewed to ensure that sales tax isn't included for reimbursement.



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: _____

Department / School Name	Silver Pines Academy K-12
Administrator / Department Head	Agustin Damers- Principal 
Cabinet Official / Area Superintendent 	Dr. Ian Gesundheit 

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 purchase order register could not be located. School Board policy requires that a purchase order registry be maintained to record all approved purchases. This will facilitate accurate reporting of accounts payable.	Maintain purchase order registry for accurate reporting of accounts payable.	Monica Watson— Secretary/Bookkeeper	Purchase Order was found after Audit. 08/29/2023.



Department / School Name	South Creek Middle School
Administrator / Department Head	Lovely Tinsley, Principal
Cabinet Official / Area Superintendent	Principal Leader

Lovely Tinsley
Todd Trimble
Dr. Patricia Fritzer *Karen H. Fritzer*

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? (10/30/2023)
A PROP-2 form was not completed for the purchase of the Synthetic Bar Xylophone	PROP-2 forms must be completed for all capital expenditures of \$1,000 or more.	Band Director or Media Specialist	Correct PROP-2 form was completed and emailed to propertyaccounting@ocps.net



9/19/2023

Department / School Name	Southwest Middle School
Administrator / Department Head	<i>[Signature]</i> Damian Rosado
Cabinet Official / Area Superintendent	Dr. W. Trimble

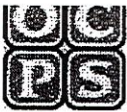
Dr. Patricia Fritzel *[Signature]* *[Signature]* *[Signature]*

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>(06/2024)</u>						
The balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Monies need to be spent by the end of the school year to benefit current student	Principal Rosado and Bookkeeper B. Boyer	Internal Funds balance will be reduced by June 30, 2024						
The following monies collected form was not signed or dated by the bookkeeper. <table border="0"> <tr> <td>Official receipt number</td> <td>Official receipt date</td> <td>Official receipt amount</td> </tr> <tr> <td>3197</td> <td>September 1, 2022</td> <td>\$720.00</td> </tr> </table>	Official receipt number	Official receipt date	Official receipt amount	3197	September 1, 2022	\$720.00	All monies collected forms need to be signed by Bookkeeper	Bookkeeper B.Boyer	Monies collected forms will be signed daily
Official receipt number	Official receipt date	Official receipt amount							
3197	September 1, 2022	\$720.00							



Department / School Name	Southwood Elementary School #1341
Administrator / Department Head	Allison Garske/Principal <i>[Signature]</i>
Cabinet Official / Area Superintendent	Lino Rodriguez/Executive Leader <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)
Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. Rec #3135	Bookkeeper was absent for a week and the was no back up.	Bookkeeper	Hired OCPS experienced Bookkeeper on 4/7/23 and identified a back up in case of absences. All external collections should be turned in to the bookkeeper by the following day, regardless of amount. Remedied for the new year 07/2023.
Bank deposits were not deposited timely in the drop safe. Rec #3135	Bookkeeper was absent for a week and the was no back-up.	Bookkeeper	School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection. Hired new Bookkeeper and identified a back up in case of absences. Remedied for the new year 07/2023.
Check # 5971 was not supported by a requisition and purchase order form.	Former bookkeeper (left 3/10/23) was very new and did not refer to the Internal Accounts Handbook to follow the correct protocol.	Bookkeeper	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. Newly transferred bookkeeper is familiar with the Internal Accounts Handbook policies and keeps a copy on hand to refer to at all times. Remedied for the new year 07/2023.



Department / School Name	Spring Lake Elementary
Administrator / Department Head	Dr. Aja Wilkins <i>[Signature]</i>
Cabinet Official / Area Superintendent	Dr. Rahim 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 bank reconciliation for June 2023 did not include the principal's signature and was not dated.	Ensure a timely signature	Martine Louis	Moving forward will make sure to have my principal sign the reconciliation in a timely manner.

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2022-2023

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

Summerlake Elementary
Delaine Bender
Dr. Khabim 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?
Obtain 3 quotes for field trips	obtain competitive quotes	Instructional Staff	Principal will ensure to review 3 competitive quotes prior to approval.
Excessive funds	Money should be utilized for the year	-Bookkeeper	-Bookkeeper will monitor expenses to ensure proper funds are utilized.
Fund transfer sheet journal entry needs signature.	- Have all documents signed by principal. Authorizing funds	-Principal / Bookkeeper	All documents will be reviewed & signed off before filing
Purchases made by school must be tax exempt.	- Attach tax exempt form to all purchases.	Bookkeeper	-review all purchases prior to submitting for payment.



Department / School Name	Sun Blaze Elementary
Administrator / Department Head	Glenna Wyatt / Principal <i>G. Wyatt</i>
Cabinet Official / Area Superintendent	Executive Leader – Robert McCloe / <i>Rahim Jones</i>

Rahim Jones

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed?
The balance of he internal funds are excessive.	Verify the accounts and make sure that the amount on the FT accounts are included in the total for the field trip price. <i>[Signature]</i>	Madian Maquivar / SecretaryBookkeeper Grade-level teacher responsible for Field Trips	Keep checking amounts thru the year and making sure by the end of the year the accounts are balanced
Digital Device and Digital Device-Peripheral collection were not forwarded to the District Office on June 30, 2023	Verify the accounts on May 31, 2024 and send the check to District. Verify the accounts again in June 30, 2024 to make sure there is no remainder balance. <i>[Signature]</i>	Madian Maquivar / SecretaryBookkeeper	May 31, 2024 June 30, 2024



Department / School Name	SunRidge Elementary
Administrator / Department Head	Diana Greer <i>Diana Greer</i>
Cabinet Official / Area Superintendent	Trevor Honahan / <i>Rebin Jones</i> <i>Rebin 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)
The bank reconciliation for June 2023 showed one deposit totaling \$20.00 which was outstanding for more than three months. Outstanding deposits over three months should be followed up on to resolve or void.	We are in the process to get this item removed from our SFO report.	Secretary/Bookkeeper: Laura Saldarriaga	11/2023
The requisition and purchase order form(s) for the following check(s) was (were) not signed by the principal. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase	Going forward I will make sure all check requisitions are signed and approved by Principal or AP.	Secretary/Bookkeeper: Laura Saldarriaga	11/2023



Department / School Name:	Sunset park Elementary School
Administrator / Department Head:	Stacey Price <i>Stacey Price</i>
Cabinet Official / Area Superintendent	Trevor Honohan <i>Rahim Jones</i> <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)
Spring picture commission of \$600.20 deposited into Principal's Discretionary account.	This was done by previous Secretary/Bookkeeper and we are unable to correct it at this time.	Linerys Rosario-Barreiro; Secretary/Bookkeeper	Will ensure future picture commissions are deposited in correct account. 06/30/2024
Balance of Internal Funds appears excessive as of 6/30/23 relative to school's activity for the year.	Need to expend a proportional share of the Internal Funds for all student expenditure.	Stacey Price; Principal	Will explore opportunities to purchase allowable items that will benefit all students. 03/15/2024
School picture contract could not be located.	School picture contract has been located.	Linerys Rosario-Barreiro; Secretary/Bookkeeper	Contract located on 9/15/23.
Two receipts were missing from the book.	Our previous secretary/bookkeeper was out on medical leave for most of last year and resigned in early June. We did our best to ensure all accounting practices were followed.	Linerys Rosario-Barreiro; Secretary/Bookkeeper	We are now using School Pay for all transactions so receipt books are not being used. This should not be an issue going forward. 9/15/23



Department / School Name : Sunshine ES	
Administrator / Department Head: Lazarini, Alma	
Cabinet Official / Area Superintendent: Lina Rodriguez Kathy 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)
General Procedures Excessive Balance	Review internal account, so the money is utilized thru out the year for students	Veronica Melendez Secretary / Bookkeeper	On going 8/23 - 5/23
Fundraiser & admission Events. Forms not complete	Ensure all policy & procedure are follow for any upcoming events.	Veronica Melendez Secretary / Bookkeeper	On going 8/23 - 5/23
Cash disbursement Non-exempt purchase	Ensure that for any re-sale items we are paying taxes	Veronica Melendez Secretary / Bookkeeper	On going 8/23 - 5/23



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE:

Department / School Name	Tangelo Park Elementary
Administrator / Department Head	Myrlene Jackson-Kimble <i>Myrlene Kimble</i>
Cabinet Official / Area Superintendent	<i>Wany...</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (09-2023)
Lost textbooks collections were not forwarded to the District office as of June-30-23	Any balance in the lost Textbooks account must be sent to the district office at the end of the year for school with textbooks purchased by the District.	Deandra Roberts Secretary/Bookkeeper	Immediate and ongoing Lost textbooks money will be sent to the District before June 30.
The 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	Deandra Roberts Secretary/Bookkeeper	Immediate and ongoing All assignment and accountability records and inventory will be sign.
Sale tax was reimbursed on an exempt purchase.	Purchases made by a school with ownership and title remaining with the school are exempt from sales tax.	Deandra Roberts Secretary/Bookkeeper	Immediate and ongoing Purchases made by the school will remain with the school are exempt from sales tax.
The following check was not supported by a vendor invoice or receipt.	Vendor invoices and vendor receipts should be retained in the internal fund's records for auditing purposes. Additionally, sales tax payments could not be	Deandra Roberts Secretary/Bookkeeper	Immediate and ongoing All vendor invoices or receipts will be retained in the internal fund's records for auditing purposes.



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: _____

	identified without the vendor invoice.		
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Department / School Name	Thornebrooke Elementary
Administrator / Department Head	Korey Bawden – Principal <i>Korey Bawden</i>
Cabinet Official / Area Superintendent	Charles Lindlau <i>Rob McTear / Rahim Jones</i> <i>Rahim Jones</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
The balance of the internal funds appears excessive as of 6/30/23 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	The internal budget account balances will be reviewed and more monies will be utilized in the current year.	Principal, Bookkeeper	Immediately. The internal budget account balances will be reviewed and more monies will be utilized going forward in the current year. 10/2023
The following check was not supported by a vendor invoice, request for purchase form, or checks stub. All disbursement supporting documentation should be retained in the Internal Funds records for auditing purposes. Check #7192 dated 3/2/23 for \$9,037	All check requests along with supporting documentation (vendor invoice, request for purchase form, or checks stub) will be filed in the Audit Drawer of the bookkeepers office immediately after being processed to provide an accurate audit trail.	Bookkeeper	All check requests along with supporting documentation (vendor invoice, request for purchase form, or checks stub) will be filed in the Audit Drawer of the bookkeeper's office immediately after being processed to provide an accurate audit trail. 10/2023



Department / School Name	Tildenville Elementary
Administrator / Department Head	Agathe Alvarez
Cabinet Official / Area Superintendent	Meredith Leftakis / <i>Rahim Jones</i>

Rahim Jones

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 Internal funds appears excessive as of June 30, 2023 relative to the school's activity for the Year.	Monies should be utilized in the year of receipt to benefit the current student body.	Frank J Bresk III / Agathe Alvarez	Funds will be used to Purchase Student Body and Staff T-Shirts for the school year 2023/24. (10/2023) – Per 2022-23 Donation shirts were purchased for 2022-23.



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 9/7/23

Department / School Name	TIMBER LAKES ELEMENTARY
Administrator / Department Head	JARED SCOTT- PRINCIPAL
Cabinet Official / Area Superintendent	CHARLES LINDLAU <i>Charles Lindlau</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 TRANSFER JOURNAL ENTRY PROOF SHEET THAT CORRESPONDS WITH TRANSFER JOURNAL GRADE ACCOUNT TO THE FT 3 RD GRADE ACCOUNT WAS NOT SIGNED BY THE PRINCIPAL OR THE SPONSOR. A FUND TRANSFER JOURNAL ENTRY PROOF SHEET SHOULD BE SIGNED THE PRINCIPAL AUTHORIZING THE TRANSFER OF FUNDS. A COPY OF THIS REPORT SHOULD BE RETAINED IN THE INTERNAL FUNDS FILE FOR AUDITING PURPOSES.	MOVING FORWARD TO PLAN FOR NEXT YEAR ALL PAPER WORK WILL BE THOROUGHLY CHECKED AND SIGNED.	JARED SCOTT – PRINCIPAL NORMA REYES – SECRETARY/BOOKKEEPER	09/07/23
THE BALANCE OF THE INTERNAL FUNDS APPEARS EXCESSIVE AS OF JUNE 30, 2023 RELATIVE TO THE SCHOOL'S ACTIVITY FOR THE YEAR. MONIES SHOULD BE	WE ARE WAITING FOR INVOICE FOR SUNSHADE. MONIES WILL ALSO BE UTILIZE FOR STUDENTS FOR T-SHIRTS, BOOKS, ICE CREAM PARTY, ETC.	JARED SCOTT – PRINCIPAL NORMA REYES – SECRETARY/BOOKKEEPER	9/8/23 - 12/14/23



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 9/7/23

UTILIZED IN THE YEAR OF RECEIPT TO BENEFIT THE CURRENT STUDENT BODY.			
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.	PER EXTENDED DAY COORDINATOR, LETTERS HAVE BEEN SEND HOME TO THE PARENTS FOR PAYMENT. SOME HAVE PAID.	JOANN DICKENSON	10/1/23



Department / School Name	Union Park Elementary
Administrator / Department Head	Dr. Ashlynn Ramirez <i>A Ramirez</i>
Cabinet Official / Area Superintendent	Karen Verano <i>Rahim Jones</i> <i>Ashlynn 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)
The balance of the Internal Funds appears excessive as of June 30, 2023 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 endeavor to utilize the funds in a timely manner for the benefit of our current student body.	Karen Jaramillo-Vasquez, Secretary/Bookkeeper	June 2024

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2022-2023

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

Union Park Middle School
Isolda Antonio Fisher
Patricia G. Lapace

Isolda Antonio Fisher

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>Cash receipts:</p> <p>1. The following bank deposit(s) was (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>2. Several monies collected forms were not dated. 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>All collections must be deposited in the safe the same day they are collected.</p> <p>All collected forms should be dated. 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.</p>	<p>Bookkeeper- Ms. De Jesus</p> <p>Bookkeeper – Ms. De Jesus</p>	<p>This action will be completed each time cash or a check is received. Our evidence of completion will be seen in our next audit.</p> <p>This action will be completed each time I complete a form. Our evidence of completion will be seen in our next audit.</p>

3. An assignment and accountability record was not signed by the preparer or the principal. All assignment and accountability records should be signed by the person responsible for maintaining the records.

Fundraisers and Admission Events:

4. Sales reports were not completed for any fundraisers. A sales report is required for each sales activity conducted and must be signed by the principal.

5. There were no ticket inventory reports for any admission events. All tickets must be accounted for on a ticket inventory report.

All assignment and accountability records should be signed by the preparer (bookkeeper) and the principal.

Sales report should be completed for all fundraisers and the principal will signed.

We must complete a ticket inventory report for all admission events.

Bookkeeper – Ms. De Jesus
Principal – Ms. Antonio

Bookkeeper & Principal

Bookkeeper – Ms. De Jesus

This action will be completed in all our assignments and accountability records each time. Our evidence of completion will be seen in our next audit.

This action will be completed with every fundraiser event. Our evidence of completion will be seen in our next audit.

This action will be completed for all our admission events. Our evidence of completion will be seen in our next audit.



Department / School Name	Ventura Elementary School
Administrator / Department Head	Dr. Ana M. Gonzalez-Holstein <i>[Signature]</i>
Cabinet Official / Area Superintendent	Mrs. Meredith Leftakis <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? (Immediate and ongoing)
The monthly bank reconciliation for November 2022 was not completed in a timely matter. Clarification: There was a difference in the bank statement that did not allow for it to be submitted at that time. Internal Accounts was contacted via email for the next step to reconciliation.	Bank reconciliations must be completed, approved and submitted to the district office prior to the end of the following month.	Tirsa Melendez-Moulier/Secretary BKPR	Immediate and ongoing. Complete, approve, and submit bank reconciliations to the district office prior to the end of each month.



Department / School Name	Vista Lakes Elementary
Administrator / Department Head	Kristy V. Key
Cabinet Official / Area Superintendent	Julie Helton <i>Rahim Jones</i> <i>Clarina 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? 12/2023
The balance of the Internal Funds appears excessive as of June 30, 2023 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 are going to request that unused funds from the following accounts be moved to General activities to be used for schoolwide incentives for students and new curtains for the stage in the cafeteria. The will reduce the overall excessive Internal Funds. 4226.000 – \$115.97 4896.000 – \$45.06 5007.000 – \$921.98 7461.000 - \$550.00 7581.000 – \$205.31	Camille Reyes, Secretary	Account funds will be reduced after the purchase of the incentive items and curtains for the stage in the school cafeteria.



Department / School Name	Vista Pointe Elementary School
Administrator / Department Head	Lisa Suggs
Cabinet Official / Area Superintendent	Mindy Smith / Rahim Jones <i>Rahim Jones</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed?
Several Requisition and purchase order forms were not completed	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.	Jessica Johnson Sec./Bookkeeper	MISSING A requisition and purchase order will be completed for all request for funds.
The requisition and purchase order forms for the following checks were completed after the goods or services were purchased.	A requisition and purchase order form must be completed each time an individual request to make a purchase and must be approved by the principal prior to the purchase	Jessica Johnson Sec./Bookkeeper	A requisition and purchase order will be completed prior to all request for funds.



Department / School Name	Walker Middle
Administrator / Department Head	Kristi Brown <i>Kristi Brown</i>
Cabinet Official / Area Superintendent	Jenny Gibson <i>Jenny Gibson</i>

Dr. Patricia Fritz

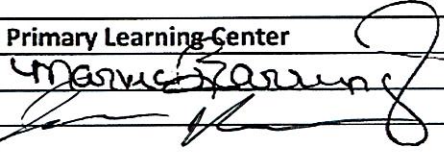
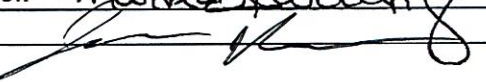
Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Receipt Number @ bottom of monies collected incorrect for #3026.	Closer attention to correct numbers on monies collected forms.	W.Anderson Bookkeeper	During Daily Deposits 08/2023 Bookkeeper will do closer checks to prevent
Monies Collected outside main office not turned in to bookkeeper by following day.	All external collections should be turned into the bookkeeper by the following day.	Teachers who hold funds longer than next day.	Will email all teachers so if funds are to be turned in then they are reminded to turn in the next day. Email sent immediately and reminders to any teacher that turns in after next day. Email sent: 08/2023



Department / School Name	Washington Shores Elementary
Administrator / Department Head	Myrlene Jackson-Kimble <i>Myrlene Kimble</i>
Cabinet Official / Area Superintendent	Williams Bohn <i>Williams 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? 08/2023
Bank deposit was not deposited timely in the drop safe.	In the future money turned in will be deposited the same day. However, the audit questionnaire states that (There is no set policy on when collections are recorded in SFO; however, best business practices would state that collections be recorded within a week of collections.) The money was deposited 2 days after receiving and was in a locked safe until deposited. I will touch base with Internal Accounts regarding having the finding removed.	Buffy Harp-Poole (Secretary/Bookkeeper)	I will ensure that all funds collected are deposited the same day received.



Department / School Name	Washington Shores Primary Learning Center
Administrator / Department Head	Marvia Barrington 
Cabinet Official / Area Superintendent	James Russo 

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 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.	Verify that the all monies collected forms are submitted to the bookkeeper and signed to provide an accurate audit trail.	Principal/Senior Administrator/Bookkeeper	Evidence: All received checks will have corresponding monies collected forms and be signed by the bookkeeper. 06/2024

AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2022-2023

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

Water Spring Elementary
Matthew Hendricks <i>[Signature]</i>
Dr. Rahim Jones <i>[Signature]</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?
Cash Receipts: It could not be determined if the bank deposit for Official Receipt 617, Official Receipt Date January 27, 2023, Official Receipt Amount \$91.80 was deposited in a timely manner.	Double check to make sure that deposit slips have the date on them.	Beth Ruby Secretary/Bookkeeper	Immediately/Now



Department / School Name	Waterbridge Elementary
Administrator / Department Head	Dr. Arsha Dock
Cabinet Official / Area Superintendent	Rahim Jones <i>Rahim Jones</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
The balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	We have several options to use the funds for the student body. We will finalize on how we will spend the funds.	Dr. Arsha Dock	By May 24, 2023
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.	We will collect monies received from the bookfair earlier in the day to complete the deposit on time.	Tara Lincoln	On going



Department / School Name	Waterford Elementary
Administrator / Department Head	Danielle Arbelaez-Willis
Cabinet Official / Area Superintendent	Carletta Davis-Wilson / <i>Rahim Jones</i>

Rahim Jones

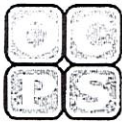
Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed?
The balance of the Internal Funds appears excessive as of June 30, 2023 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 and teachers.	Since today we are making plans and we are aware of this, we will be making some purchases for the students.

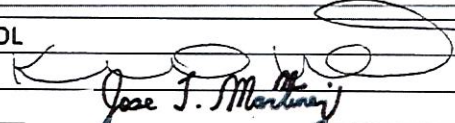
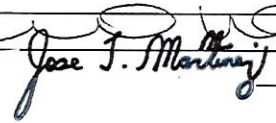


Department / School Name	Wedgefield School
Administrator / Department Head	Matthew Pritts, Principal Christine Markley, Assistant Principal <i>Christine Markley</i> M. Lisa LaFan, Secretary/Bookkeeper <i>Lafa</i>
Cabinet Official / Area Superintendent	Patricia Lapace

Matthew Pritts

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Prior approval was not obtained by the District office for the Band snap raise fundraiser conducted online. Any online fundraiser must be approved in writing by the District office prior to making any commitment.	Will submit for approval prior to fundraiser commitment.	Lisa LaFan, Secretary/Bookkeeper	This action will be completed before 6/2024
State sales tax was not remitted to the FL Department of Revenue for athletic event concession sales tax totaling \$39.81. The Internal Accounts Handbook states that sales tax I computed on gross taxable sales and remitted to the FL Department of Revenue for concession sales.	There will be a remit for taxes report for concession for the new year.	Lisa LaFan, Secretary/Bookkeeper	This action will be completed before 6/2024



Department / School Name	WEKIVA HIGH SCHOOL
Administrator / Department Head	KENISHA WILLIAMS 
Cabinet Official / Area Superintendent	JOSE MARTINEZ 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
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.	All of the exceptions noted were monies that were turned into the bookkeeper on Friday's, the funds were secured in a safe and they were deposited to the drop safe the following Monday. Efforts will be made to ensure all deposits are processed the day of receipt or the following business day.	Staff and Bookkeeper	Starting immediately.



Department / School Name :	WEST CREEK E.S.
Administrator / Department Head:	MICHELLE COURET <i>Michelle Couret</i>
Cabinet Official / Area Superintendent:	KAREN VERANO <i>Karen Verano</i> <i>Robin 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)
Official Receipt #3299 did not include subsidiary receipt.	Supporting documentation such as monies collected form, and subsidiary receipt should accompany all official receipts.	Soraya Missi (start date 06/2022) Michelle Couret	Subsidiary receipts will be included to official receipts when collecting cash. 05/2024 Train teachers on required documentation 08/2024
PROP-2 form was completed in different fiscal year for the donation of Lamination Machine in FY23	New AP completed PROP-2 the year after the item was acquired. PROP-2 must be completed timely, within the school year it was acquired in.	Soraya Missi (Start Date 06/2022) Michelle Couret Bethany Arkison	PROP-2 forms will be completed for all capital expenditures of \$1,000 or more in a timely manner, within the school year item is acquired. 05/2024
Use tax on the cost of items held for resale was not calculated and remitted to the Florida Department of Revenue.	Tax was paid to the vendor by teacher sponsoring activity however the reimbursement check did not include the tax amount. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue.	Soraya Missi (start date 06/2022) Michelle Couret	See attached letter from teacher stating she did not need to reimbursement of tax. Use tax will be computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue. 05/2024



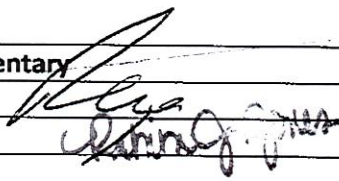
A request for fund raising activity form was not completed for the Discount Wildcat sales.	Complete a request for fund raising activity form for all fund raisers.	Soraya Missi (start date 06/2022) Michelle Couret	Train teachers about the Request for Fund Raising activity form. All fund raiser activity forms will be completed for all fund raising activities. 05/2024
No competitive quotation was completed for the 4th Grade FT to St Augustine.	Contractual services of \$5,001 to \$49,999 should be competitively quoted or facilitated through Procurement Services	Soraya Missi (start date 06/2022) Michelle Couret	Train teachers about Procurement Services Policy. All contractual services of \$5,001 to \$49,999 will be quoted competitively or facilitated through Procurement Services. 05/2024




Department / School Name	West Orange High School
Administrator / Department Head	Matthew Turner
Cabinet Official / Area Superintendent	Jose Martinez <i>Jose J. Martinez</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)
There was (were) no ticket inventory report(s) for the Prom, play, and athletic tickets. All tickets must be accounted for on a ticket inventory report.	Must complete a ticket inventory report for all ticketed events.	Jillian Groover – Bookkeeper	All ticketed events will have corresponding ticket inventory reports, effective immediately (08/2023).



Department / School Name	Westbrooke Elementary
Administrator / Department Head	Alex Reyes 
Cabinet Official / Area Superintendent	Rahim Jones

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed?
The balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	The current school year funds need to be spent accordingly.	Principal Alex Reyes Priscilla Fernandez-Bookkeeper	Fiscal Year 2023-2024 



Department / School Name	Westridge Middle School
Administrator / Department Head	Nicole Jefferson <i>Nicole Jefferson</i>
Cabinet Official / Area Superintendent	

Whitney A. Kite

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, 2023 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	The bookkeeper and Principal will review Trial balance on a Monthly basic. The Review will be added to the month ending close out checklist.	Bookkeeper and Principal	09/15/2023 Check list attached



Department / School Name	Wetherbee Elementary School-1941		
Administrator / Department Head	Mrs. Jacqueline Hamann, Principal <i>Jacqeline Hamann</i>		
Cabinet Official / Area Superintendent	Mr. Lino Rodríguez, Principal Leader <i>Robinson 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)
The balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Spend the money for the students	Jacqueline Hamann, Principal Sandra Martinez, Bookkeeper	Immediate and ongoing: Monies will be utilized this year to benefit the student body.
The following official receipts did not include the proper supporting documentation. Supporting documentation, such as a remittance advice, a detailed money collected form, or a subsidiary receipt, should accompany all official receipts.	Do a manual receipt in addition to the Official Receipt from SFO.	Sandra Martinez, Bookkeeper	Immediate and ongoing; Supporting documentation will be added to every official receipt.
The following monies collected did not include proper supporting documentation. Supporting documentation, such as a remittance advice, a detailed money collected form, or subsidiary receipt, should accompany all official receipts	In the manual receipt "Report of Monies Collected Form", I have to write the word "Cash" and "Check". Despite no check being reported. When we run out of the notebook, order the form that includes this information.	Sandra Martinez, Bookkeeper	Immediate and ongoing; Will indicate cash and check on each monies collected form.



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 9/16/23

Department / School Name: Phyllis Wheatley Elementary
 Administrator / Department Head: Darriette Sims
 Cabinet Official / Area Superintendent: Julie Helton | Rashim Jones

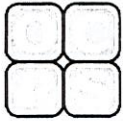
Rashim Jones

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)
Transfer Journal Entry was not supported by proof sheet	Journal entry proof sheet needs to be signed by principal after being printed by secretary	Darriette Sims secretary	The journal entry proof sheet couldn't be located
subsidiary receipts weren't logged	All subsidiary receipts need to be accounted for on a log.	Darriette Sims secretary	Action cannot be corrected for this year under the advisement of auditor learn from mistake and prepare for next year.
Requisition and purchase order forms were completed after goods were purchased	Requisition and purchase order should be completed and approved prior to the purchase.	Darriette Sims secretary	Action cannot be corrected for this year under the advisement of auditor learn from mistake and prepare for next year.



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

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? MM/YY
Balance of Internal Funds appears excessive as of June 30, 2023 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 collected each year should be expended to benefit those students currently in school.	Teacher(s) who collected funds and Dawn Cullen, Bookkeeper, by the request of Lee Montgomery, Principal.	Funds will be utilized with the current school year with little accumulation.



Department / School Name	Windermere High School
Administrator / Department Head	Andrew Leftakis <i>Andrew Leftakis</i>
Cabinet Official / Area Superintendent	Jose Martinez <i>Jose J. Martinez</i>

John R. B...

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 PROP-2 form was not completed for the purchase of the volleyball machine. PROP-2 forms must be completed for all capital expenditures of \$1,000 or more.	The assistant principal over facilities/inventory needs to follow-up on any purchase over \$1000 during internal funds. We already have a system in place to alert the necessary parties, but oversight needs to improve.	Latonia Pringle – internal book keeper Nancy Murchison – assistant principal	Corrective action for this item has already happened and a prop-2 form completed – 09/2023.
2 Sales reports were not completed for the Vertical Raise fundraisers and mulch sales. A sales report is required for each sales activity conducted and must be signed by the principal.	The internal book keeper will no longer take documentation from a staff member until all documentation is complete. She was taking it in pieces, but now requires it to be turned in at one time (sales reports, deposits, etc.)	Latonia Pringle – internal book keeper	On-going throughout the year. This procedure has been sent out to teachers with the expectations for documenting fundraisers and turning in monies collected.
3 State sales tax was not calculated and remitted to the Florida Department of Revenue for boys lacrosse mulch sales totaling	Reviewed the expectations with the internal book keeper.	Latonia Pringle – internal book keeper	On-going throughout the year.



	\$2,844.08. The Internal Accounts Handbook states that sales tax is computed on gross taxable sales and remitted to the Florida Department of Revenue for concession sales.			
4	The School Board Procurement Services Policy was not followed for the purchase of Senior shirts. 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.	Staff member made the purchase of senior shirts before receiving three quotes. The staff member has already been addressed in writing and all club sponsors have been reminded of the expectations.	Evan Brengel – SGA Sponsor	This process has already been corrected for the 2023-24 school year, specifically 07/23. School shirts were purchased for seniors and rising freshman and three quotes were provided
5	The following check, which was an advance to an employee to purchase concession goods, was not supported by a vendor invoice or receipt. In addition, the amount that the check cleared for was different than the amount the check was originally written for. Vendor invoices and vendor receipts should be retained in the Internal	The debate teacher was issued a check to pay for an order at Sam’s. Instead of completing the order, this staff member signed the check over to a staff member at another school who completed the purchase. The staff member has already been addressed and she no longer will be issued checks. We will order items through the website and pay using the	Adrianna Lamour – Debate Teacher	N/A



<p>Funds records for auditing purposes. All disbursements should be properly supported and agree with the underlying documentation. Original check amount was \$650.00, but bank cleared amount was \$443.23</p>	<p>credit card. The items will then be delivered directly to the school so no check is necessary.</p>		
<p>6 The following check was not supported by a requisition and purchase order form. In addition, it was not supported 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.</p>	<p>We have the documentation that this PO/check was handled appropriately. We sent the documentation to the auditor to have this finding removed but she will not do so as the audit was closed. When the auditor originally looked at the PO, she didn't realize that the company was registered with procurement under a different name. The parent company is a vendor in a DBA name, a PO was created, and the check had the appropriate documentation</p>	<p>N/A</p>	<p>N/A</p>



Department / School Name	Windy Ridge K8
Administrator / Department Head	Karena Chunoo <i>Karena Chunoo</i>
Cabinet Official / Area Superintendent	Dr. Patricia Fritzer <i>Dr. Patricia Fritzer</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 extended day program.	Students must pay the extended day program tuition by the end of the fiscal year.	Juliana DeMelo – Bookkeeper Robin Beltz – Extended Day Coordinator	Students will pay the extended day program tuition by June 2024.
The balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school’s activity for the year.	Monies should be utilized in the year of receipt to benefit the current student body.	Juliana DeMelo – Bookkeeper Karena Chunoo - Principal	Monies will be utilized in the year of receipt to benefit the current student body. The action will be completed until June 2024.
Fall picture commissions of \$3165.23 were deposited into the Principal’s Discretionary account.	Fall picture commissions should be deposited into the General funds.	Juliana DeMelo – Bookkeeper Karena Chunoo - Principal	Fall picture commissions will be deposited into the General Funds at year end June 2024.
Receipts were not issued immediately upon transfer of collections from the students to the teachers for the following collection.	All money collected should be counted in the presence of the student and a receipt must be issued at that time.	Juliana DeMelo – Bookkeeper Karena Chunoo - Principal	An official receipt will be completed for each event and for each person who remits money to the bookkeeper as of the year end June 2024.



Department / School Name	Windy Ridge K8
Administrator / Department Head	Karena Chunoo
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)
A request for fund raising activity form was not completed for the Square 1 Art. In addition, a sales report was not completed for this fundraiser.	A request for fundraising 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, as well the sales report form.	Juliana DeMelo – Bookkeeper Karena Chunoo - Principal	A request for fund raising activity form will be prepared for all fund raising activities conducted by the school and signed by the principal prior to making any commitments. A sales report form will be prepared for each sales activity and signed by the principal.
The full charge/credit summary report with account balances of inactive students for the extended day program was not included as part of the extended day records.	The full charge/credit summary report with account balances of inactive students for the extended day program must to be included as part of the extended day records.	Juliana DeMelo – Bookkeeper Robin Beltz – Extended Day Coordinator	The full charge/credit summary report with account balances of inactive students for the extended day program will be included as part of the extended day records by the end of the school year, June 2024.



Department / School Name	Winegard Elementary School
Administrator / Department Head	Christina Howell- <i>CHowell</i>
Cabinet Official / Area Superintendent	Charles Lindlau- <i>Rahim Jones</i> <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)
Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for Spirit Shirt 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.	Pay taxes next time	Yodiliz Zavala/Secretary	Immediately 10/11/2023
Sales tax totaling \$2.08 was reimbursed on an exempt purchase. Purchases made by a school with ownership and title remaining with the school are exempt from sales tax.	Over looked reimburse and included the taxes	Yodiliz Zavala/Secretary	Immediately 10/11/2023



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

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
The balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	I will ensure that monies are utilized in the year of receipt to benefit the current student body.	Matthew Arnold, Principal	The Principal will continue to monitor fundraiser requests to determine the necessity of the event as related to the funds raised and the intended use of the funds (09/2023)



Department / School Name	Wolf Lake Elementary
Administrator / Department Head	Tamara Barton <i>[Signature]</i>
Cabinet Official / Area Superintendent	Karen Verano <i>[Signature]</i>

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)
The balance of the internal funds appears excessive as of June 30, 2023	Moneys should be utilized in the year of receipt to benefit the current student body.	Jancy Parrilla, Bookkeeper Tamara Barton, Principal	We will be utilizing this fund to purchase school shirts by October 15, 2023. We will also be improving the library with funds collected from scholastic book fair by May 2024.



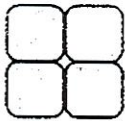
Department / School Name	Wolf Lake Middle School
Administrator / Department Head	Cynthia Haupt <i>[Signature]</i>
Cabinet Official / Area Superintendent	Dr. Rolando Bailey <i>[Signature]</i>

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/YY)
Deposit was not made in a "timely" manner. Official Receipt date was 1/4/2023, deposit date was 1/6/2023.	Deposits are all made on a daily basis. There are circumstances when the (bookkeeper) is out and deposit cannot be made on that very day especially if the deposit is brought late at the end of the day to deposit and then happen to be absent the following day. We will continue to work toward implementing ways to make all deposits on a timely bases, such as getting a backup for times the bookkeeper is unavailable.	Bookkeeper- Roseann Cirilo	Immediately 8/2023



Department / School Name	Wyndham Lakes Elementary
Administrator / Department Head	Margarita Zizza
Cabinet Official / Area Superintendent	Rahim Jones <i>Rahim Jones</i>

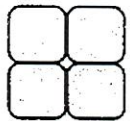
Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YY)
The balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Spend that money for the students.	Principal and Secretary/Bookkeeper Ingrid Salazar Margarita Zizza	Immediate and ongoing; Monies will be utilized this year to benefit the student body.



9/28/23

Department / School Name Internal Accounts	Zellwood Elementary 0461	<i>LeDonna Brunson</i>
Administrator / Department Head	Caroll Grimando/LeDonna Brunson	<i>Caroll Grimando</i>
Cabinet Official / Area Superintendent	Dr. Rahim Jones	<i>Rahim Jones</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Prop-2 form was not completed for the purchase of the Media Center furniture. Prop-2 forms must be completed for all capital expenditures of \$1,000 or more.	Per Liuba Vasileva, MBA Senior Acct Manager, Property. The tables are less than \$1,000 each even with shipping. The tables will not need an FA number.	LeDonna Brunson Secretary/Bookkeeper	Please review the attached documents
Cash Receipts: The donation designated by the donor for the student flash cards was posted the Principal's Discretionary account.	Bookkeeper will ensure that all donor letter's states the funds are to be used at the Principals Discretion once the primary purchase is made.	LeDonna Brunson Secretary/Bookkeeper	All donor letters must state the funds are to be used at the Principals Discretion or being donated For the Principals Discretionary Account. Effective Immediately 09/28/2023
Fundraisers and admission events: A Sales report was not completed for the Papa John's Pizza discount card fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.	Contact the New Secretary Mentor that I'm assigned to for assistance and review the Internal Accounts Handbook this was my first fundraiser	LeDonna Brunson Secretary/Bookkeeper	All Fundraiser Reports and Documents will be completed upon the completion of the fundraiser. Effective Immediately 09/28/2023



9/28/23

Department / School Name	Internal Accounts/Zellwood Elementary 0461
Administrator / Department Head	Caroll Grimando/LeDonna Brunson
Cabinet Official / Area Superintendent	Dr. Rahim Jones

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 disbursements: The School Board Procurement Services Policy was not followed for the purchase of furniture for the Media Center. 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>Even if the purchase is sponsored and the funds are donated acquire three quotes before the purchase. Meet with the department who desire to make the purchase before providing the Internal Purchase Order to make the purchase.</p>	<p>LeDonna Brunson Secretary/Bookkeeper</p>	<p>All purchases of \$ 5,001 to \$49,999 will be competitively quoted. If the furniture is being donated and paid for by PTA and the funds are deposited into Internal Accounts I must receive three quotes prior to the purchase. Effective Immediately 9/28/2023</p>
<p>A purchase order register could not be located. School Board policy required that a purchase order register be maintained to record all approved purchases. this will facilitate accurate reporting of accounts payable.</p>	<p>Maintain the purchase order Register in the same binder with office copy of the check, purchase order and all required documents. Do not keep the purchase order register separate.</p>	<p>LeDonna Brunson Secretary/Bookkeeper</p>	<p>The purchase order register will remain within the binder the required documents. Effective Immediately 9/28/23</p>