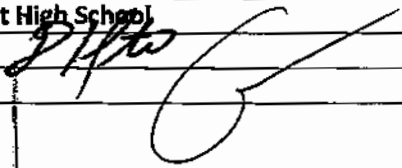
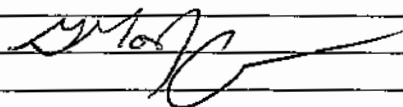




Department / School Name	Acceleration East High School
Administrator / Department Head	Douglas Loftus 
Cabinet Official / Area Superintendent	Greg Moody

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? {MM/YYYY}
Monies collected from outside main office were not turned into bookkeeper by following day	All external collections should be turned into bookkeeper by the following day	Media Clerk	Immediately 10/2021. Employee was given verbal warnings after both years incidents. Employee is no longer at AEHS



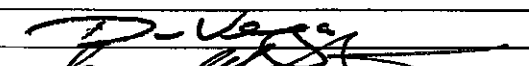
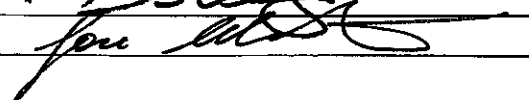
Department / School Name	Acceleration West
Administrator / Department Head	George Morse, Principal 
Cabinet Official / Area Superintendent	Gregory Moody

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? <u>(MM/YYYY)</u>
Check number 5695, PO approval date 10/30/20. Date of purchase 10/21/20	Note: This purchase order was approved by Mr. Morse on 10/30/20 (prior) to the disbursement, check dated 11/12/20. Which is following policy. The issue was that the vendor uses preprinted forms showing (order date, which is also a quote date). In this case the vendor did not change the dates on the Invoice from the (order date/quote date). Therefore, it appeared as the purchase was 10/21/20 (not the case).	Bookkeeper, Leah Fambrough Supervisor is Mr. George Morse, Principal	09/2021, All quotes and invoices will be double checked for date accuracy at the time of requests.
	We should have noticed the date issue on the Invoice and ask for a reprint.		

**AUDIT RESPONSE MATRIX**

FISCAL PERIOD: 2020-2021

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

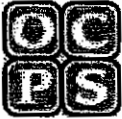
Aloma Elementary
Don Vega 
Jose Martinez 

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>An assignment and accountability record was not signed by the preparer. All assignment and accountability records should be signed by the person responsible for maintaining records.</p> <p>Sales reports were no signed by the principal for the art fundraiser and the gifted group candy and chips sales. A sales report is required for each sales activity conducted and must be signed by the principal.</p> <p>Teacher self-funded the gifted group candy and chips fundraisers and the funds did not flow through internal accounts. All fundraising activities should be recorded through internal accounts.</p>	<p>Make sure I sign the assignment and accountability record.</p> <p>Make sure the principal signs the sales reports.</p> <p>Make sure fundraiser funds flow through internal accounts.</p>	<p>Bookkeeper</p> <p>Bookkeeper</p> <p>Bookkeeper</p>	<p>Immediately. The signed assignment and accountability record.</p> <p>Immediately. The signed sales report.</p> <p>Immediately. Check for fundraiser deposits.</p>



Department / School Name	Book Keeper BETA	<i>[Signature]</i>
Administrator / Department Head	Tovine Williams	<i>[Signature]</i>
Cabinet Official / Area Superintendent	Mosley	<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)
Bank deposit was not deposited timely in the drop safe.	Deposit the funds Reviewed the next or same day in the drop safe.	L Williams	Spoke with all Leads a AP about turning in collect Money Rem funds the next day for depositing funds in the safe in a timely matter All Deposits will be deposited the same day or after in the safe Drop 9-20-21



Department / School Name	Andover Elementary
Administrator / Department Head	Keyin Duncan <i>Keyin Duncan</i>
Cabinet Official / Area Superintendent	William Kohn <i>William Kohn</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? <u>MM/YYYY</u>
It spears that the dates on the monies collected forms for lost books and digital device peripheral fines were altered.	Internal Funds records should remain intact and not be altered in any fashion.	Gloria Montanez/ Secretary/Bookkeeper	Immediately- I will not alter any dates on any document.
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.	Gloria Montanez/ Secretary/Bookkeeper	I will complete the Assignment and Accountability Record sheet.



Department / School Name	Apopka Elementary School
Administrator / Department Head	Latricia Pinder
Cabinet Official / Area Superintendent	Dr. Jones <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/YY)
Excessive Funds in General Acct	Spend funds on students by the end of the fiscal year	Marilyn Sims Bookkeeper	By end of the fiscal year 2021-2022
Online tickets were not approved vendor	Make sure company is OCPS Approved	Marilyn Sims Bookkeeper	Check with procurement to see if company is approved.

*Latricia Pinder*



Department / School Name	Apopka High School
Administrator / Department Head	Lyle Heinz/ Principal <i>Lyle Heinz</i>
Cabinet Official / Area Superintendent	Dr. Border <i>Dr. Border</i> 10/15/2021

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
PROP-2 form was not completed for purchase of drones	PROP-2 forms have been filled out and being processed for the two drones	Jennifer Keck/ Bookkeeper	PROP-2 forms have been completed and are being processed
Monies collected form didn't indicate the total cash and total checks collected	Make sure each monies collected forms break down the total cash and total checks collected	Jennifer Keck/ Bookkeeper	Every time a monies collected form is turned in
Monies collected form didn't indicate the subsidiary receipt numbers	Make sure each monies collected form has the subsidiary receipt numbers written on it	Jennifer Keck/ Bookkeeper	Every time a monies collected form is turned in
Ticket inventory report was not done due to Covid-19	Ticket inventory report needs to be done at the end of every school year	Jennifer Keck/ Bookkeeper	Ticket inventory report will be done at the end of each physical school year



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE:

School Board Procurement Policy was not followed for the purchase of football jerseys	If a quote is over \$5,001 it needs to be competitively quoted with three bids	Jennifer Keck/ Bookkeeper	If I receive a quote over \$5,001 I must request that we get a total of three bids for the purchase first
Faculty shirts were paid for out of the parking decals account.	Not to pay for faculty shirts out of the parking decal account	Jennifer Keck/ Bookkeeper	Faculty shirts need to be paid for out of the principal discretionary account

on Thursday September 30<sup>th</sup> 2021

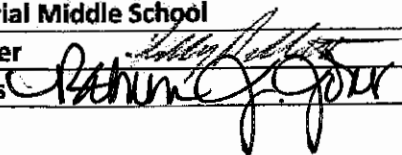
Principal Lyle Heinz — *[Signature]*

Bookkeeper Jennifer Keck — *[Signature]*

Completed bookkeeper training with Roseanne Denard.



2020-2021 Audit

<b>Department / School Name</b>	<b>Apopka Memorial Middle School</b>
<b>Administrator / Department Head</b>	<b>Dr. Kelly Pelletier</b>
<b>Cabinet Official / Area Superintendent</b>	<b>Dr. Rahim Jones</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)
<p><b>Finding:</b> There is an excessive balance in the Internal Funds account.</p> <p><b>Recommendation:</b> Reduce the amount of funds in this account by the end of the school year.</p>	<p>The monies that are collected should be spent in the year that it is collected to benefit the students who raised the monies.</p>	<p>Molly Valdivia, Bookkeeper should be making each Department Head aware of the funds in their account and encourage them to spend that money for the benefit of the students who collected it.</p>	<p>The evidence of the corrective action would be at least half or more of the revenue collected in the school year would be utilized by the end of the school year.</p> <p>This action would be completed by the last day of school, May 25, 2022.</p>
<p><b>Finding:</b> The Assignment and Accountability Record was not signed by the preparer.</p> <p><b>Recommendation:</b> All</p>	<p>All Assignment and Accountability Records need to be signed when they are collected and checked that they have been filled out correctly</p>	<p>Molly Valdivia, Bookkeeper is responsible for signing the Assignment</p>	<p>The evidence of the corrective action would be the signature on every page collected by the Bookkeeper,</p> <p>This action would be completed after the forms are collected and checked to make sure they are filled</p>

<p>Assignment and Accountability Records should be signed by the person responsible for maintaining the records.</p>		<p>and Accountability Records.</p>	<p>out correctly. This is to be done no later than the last day of school, May, 2022.</p>
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1

OCPS02741nt

<p><u>Finding:</u> A sales report was not completed for a fundraiser that was held during the school year.</p> <p><u>Recommendation:</u> A sales report is required for any fundraiser and must be approved and signed by the principal.</p>	<p>A sales report must be filled out and approved for any fundraiser held during the year.</p>	<p>The club or class that is running the fundraiser needs to submit the paperwork before the fundraiser is proposed to begin.</p>	<p>The evidence of the correction would be the sales report would be signed and on file before the beginning of the fundraiser</p> <p>This action would be completed before the start of the fundraising activity begins.</p>
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OCPS02741nt



Department / School Name	Arbor Ridge K-8- 0981
Administrator / Department Head	Vanessa DeMars <i>Vanessa DeMars</i>
Cabinet Official / Area Superintendent	John Wright <i>JW</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The balance of the Internal Funds appears excessive and of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Administrator and Bookkeeper met and discussed meeting with sponsors to put a plan together for the year to ensure that revolving and fiscal year funds are used timely going forward.	Principal: Vanessa DeMars and Bookkeeper: Wendy Wood	Ongoing 2021-22 SY
Extended day tuition and the corresponding tuition balance report for June 2021 has not forwarded to the District office as of our fieldwork date. All tuition must be sent to the District office by the 10 <sup>th</sup> of the following month.	The delay was due to the last of checks being used during year end close out unknowingly by Bookkeeper as she only pulled out what she needed at that time and didn't realize she was low until she was processing checks. Bookkeeper contacted Internal Accounts right away and informed them and was directed to order new checks which was recently delivered. Issue checks and be more mindful going forward.	Bookkeeper: Wendy Wood	9/16/21 completed  <b>RECEIVED</b> <b>SEP 22 2021</b>



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

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
1. The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	An order was placed to ease the amount in General account.	Bookkeeper and Principal	Completed as of 8/31/2021.
2. Digital devices and digital Devices – Peripheral collections were not forwarded to the District office as of June 30, 2021. Any balance in the digital Deices and digital Devices – Peripheral accounts must be sent to the District office at the end of the year.	A Monthly check will be cut to the district office if Avalon School receive any fines.	Bookkeeper	Effect immediately at month end a check will be issue to the District office. 08/01/2021



<p>3. The following donation designated for the Principal's Discretionary account did not have any supporting documentation to verify that it was for the Principal's Discretionary account. The only receipts to be recorded in the Principal's discretionary account are those donations that specifically state that they are to be used at the principal's discretion. Official receipt number 4504 Date Sept 4, 2020 Official receipt amount \$1,000.00</p>	<p>Supporting documentation will be in place when any money is placed into account for audit and to maintain an accurate file.</p>	<p>Bookkeeper and Principal</p>	<p>Effect immediately any donation designated for the Principal will have the proper documentation in file. 2021-2022</p>
<p>4. 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>All paper documentation will be in place moving forward.</p>	<p>Bookkeeper</p>	<p>Moving forward this will not occurred bookkeeper will make sure all recorded assignment is signed by responsible person. 2021-2022</p>



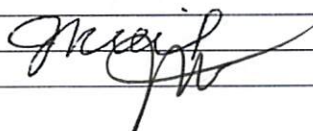
<p>5. A sales reports was not properly completed for the Spirit Shirt sales fundraiser for the Principal's Discretionary account. A sales report is required for each sales activity conducted and must be signed by the principal.</p>		<p>Bookkeeper and Principal</p>	<p>Moving forward the proper sale report will be completed and signed by principal.</p>
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Department / School Name	Baldwin Park Elementary	<i>Secretary Valerie Fife</i>
Administrator / Department Head	Nathan Hay	<i>Nathan Hay</i>
Cabinet Official / Area Superintendent	Jose Martinez	<i>Jose 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?
The requisition and purchase order form for check 7473 was completed after the goods were received. A requisition and purchase order must be completed each time an individual requests to make a purchase and be approved by the principal prior to the purchase.	Requisition and purchase will be dated prior to purchase of goods or services.	Requestor, Bookkeeper and Principal	Any time funds are to be requested from internal accounts, all requests and purchase orders will be dated prior to purchases of any goods or services. <b>IMMEDIATE</b>

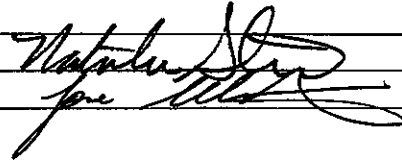
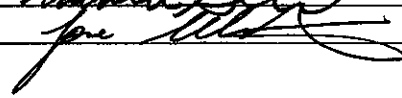


Department / School Name	BLANKNER K8 SCHOOL
Administrator / Department Head	DR. JUNELLA KREIL 
Cabinet Official / Area Superintendent	MR. JOHN WRIGHT

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Principal and Bookkeeper will look into purchase items for the whole student body, for example, a spirit shirt.	Junella Kreil, Principal  Lydia Folks, Secretary/Bookkeeper	School already purchased water bottles and lanyards for each students this school year. School will continue to look into items that will benefit the whole student body to reduce our internal account balance.  Projected Completion Date: June 30, 2022





Department / School Name	Bonneville ES
Administrator / Department Head	Natalie Stevens 
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 extended day deposit records, deposit slips and subsidiary receipts f the week of 08/27/20 were not given to the bookkeeper for 3 days	All Extended Day records should be forwarded to the bookkeeper by the next business day	Kathy Hill, Extended Day Coordinator	Reviewed deposit policy with incoming extended day coordinator.
Extended day deposit slip was not dated.	All extended day deposit slips must be dated when a deposit is being made in a drop safe or depositor	Kathy Hill, Extended Day Coordinator	Reviewed deposit policy with incoming extended day coordinator.
Assignment and accountability records were not completed for extended subsidiary receipts.	All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature	Kathy Hill, Extended Day Coordinator	Reviewed subsidiary receipts policy with incoming extended day coordinator.



Department / School Name	Boone High School
Administrator / Department Head	Dusty Johns <i>[Signature]</i>
Cabinet Official / Area Superintendent	Dr. Harold Border <i>[Signature]</i> 09/02/2021

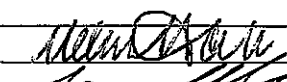
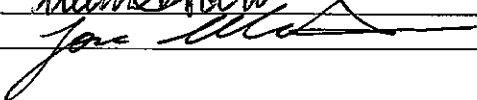
Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?						
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)						
<p>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> <table border="1"> <thead> <tr> <th>Official receipt number</th> <th>Date of collection</th> <th>Date deposited with bookkeeper</th> </tr> </thead> <tbody> <tr> <td>21899</td> <td>June 1, 2021</td> <td>June 7, 2021</td> </tr> </tbody> </table>	Official receipt number	Date of collection	Date deposited with bookkeeper	21899	June 1, 2021	June 7, 2021	<p>Speak with the teacher about the delay in turning the funds, no matter how much money. Will remind everyone that the monies must be turned in on the following day, regardless of the amount.</p>	<p>Linda Knapp Internal Bookkeeper Joshua Jackson and all teachers</p>	<p>09/2021</p>
Official receipt number	Date of collection	Date deposited with bookkeeper							
21899	June 1, 2021	June 7, 2021							



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


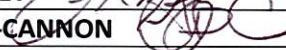
Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Requisition and PO were created after goods were purchased	PO must be completed prior to purchase	Secretary/Bookkeeper	Correct procedures will be adhered to 21-22 school year.



Department / School Name	Camelot Elementary
Administrator / Department Head	Melissa Gordon 
Cabinet Official / Area Superintendent	Jose Martinez 

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 6/30/2021 relative to the school's activity for the year	Monies collected in the current year will be used to benefit the current student body. Class accounts will be evaluated prior to collecting money for activities/field trips to ensure that monies already collected are used this year.	Kimberly Kratt- Secretary/Bookkeeper	The balance of the internal funds will be in line with district guidelines by 6/30/2022.
The requisition and purchase order forms for the following checks were completed after the good or services were purchased.	Bookkeeper will ensure that all requisition forms are signed/approved prior to making purchases.	Kimberly Kratt- Secretary/Bookkeeper	Effective immediately, all requisition forms will be signed/approved prior to making purchases.



Department / School Name	CARVER MIDDLE SCHOOL
Administrator / Department Head	JACKIE RAMSEY 
Cabinet Official / Area Superintendent	TASHANDA BROWN-CANNON 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Funds of 71.08 were transferred into the Principal's Discretionary account from the Cash 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. In addition, the transfer was not supported by a fund transfer journal entry proof sheet. A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds. A copy of the report should be retained in the Internal Funds file for auditing purposes.	The Bookkeeper will ensure that all documentation is put away, and managed, on hand for review, and auditing purposes.	Bookkeeper	This process will start immediately; 08/27/2021



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 this action take place? (MM/YYYY)
<p>Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collections. All external collections should be turned in to the bookkeeper by the following day, regardless of the amount.</p>	<p>The Principal will work with the bookkeeper to ensure that all monies are turned in by the following day of the original collection.</p>	<p>The Bookkeeper, Teacher, Club Sponsor, and Chair/Lead Teacher</p>	<p>This process will start immediately; 8/27/2021</p>
<p>A check was not supported by a vendor invoice, or receipt. Vendor invoices and vendor receipts should be retained in the Internal Funds records for auditing purposes.</p>	<p>The Bookkeeper will work to ensure protocol is managed, all teachers, and/or staff receiving a reimbursement check have followed OCPS policy in the proper order, prior to receiving a check.</p>	<p>The Bookkeeper</p>	<p>This process will start immediately; 08/27/2021.</p>
<p>Lost textbook collections were not forwarded to the District Office by June 30, 2021. Any balance in Lost Textbooks must be sent to the District Office by June 30, of each fiscal school year.</p>	<p>The Bookkeeper will be sure to send all district funds, including Lost Textbooks within the time limit given.</p>	<p>The Bookkeeper</p>	<p>This process will start immediately; 08/27/2021.</p>



Department / School Name	Castleview Elementary
Administrator / Department Head	Dr. Julie Helton
Cabinet Official / Area Superintendent	

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (08/2021)
1.) Tickets were sold for the Spring play using an online ticketing company that is not on the approved list of online ticket vendors. Any online ticket vendors utilized by the school need to be from the District list of approved vendors.	Make sure online ticket vendor is a District approved vendor.	Kelli Pierre Louis/ Drama Club Coordinator	Kelli Pierre Louis was made aware of policy regarding use of online ticket vendors.
2.) The sales report for the house Council fundraiser disclosed a loss in inventory or sales potential of & \$716.09 or over 100% of sales. An explanation for this loss was not attached to the sales report. Documentation should be attached and signed by the Principal for items damaged/stolen, loss of profit or loss in sales potential.	Make sure an explanation is attached for loss of profit signed by Principal.	Patrice Upshaw/ Secretary/Bookkeeper	Patrice Upshaw was made aware a signed explanation by Principal must be attached in regards to loss of profit.



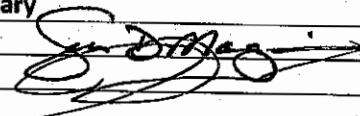
**AUDIT RESPONSE MATRIX**

FISCAL PERIOD OR AUDIT DATE: 2011 VC 1/2/12

<p>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 sure all assignment and accountability records are signed by the preparer.</p>	<p>Patrice Upshaw/ Secretary/Bookkeeper.</p>	<p>Patrice Upshaw was made aware all assignment and accountability records must be signed by the Preparer.</p>





Department / School Name	Catalina Elementary
Administrator / Department Head	Sean Maguire 
Cabinet Official / Area Superintendent	Dr. Larsen

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed?
Monthly bank reconciliations for March 2021 and May 2021 was not completed in a timely manner.	Bank reconciliation needs to be completed, approved, and submitted to the district prior to the end of the following month.	School Secretary/Bookkeeper	Bank reconciliation shall be completed monthly prior to the end of the following month.
Digital Device and Peripheral collections were not forwarded to the district office as of June.30, 2021.	Any balance in the Digital and Peripheral accounts must be sent to the district office at the end of the year.	School Secretary/Bookkeeper	Collections will be sent to the district at the end of the year.



Department / School Name	CHAIN OF LAKES MIDDLE SCHOOL
Administrator / Department Head	PRINCIPAL CHERON ANDERSON <i>SAH</i>
Cabinet Official / Area Superintendent	DR. LARSEN <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)
Excessive Internal Funds	Utilize funds for current student body.	Dept Heads Principal	05/2022



Department / School Name	Chickasaw ES
Administrator / Department Head	Bethany Ledesma <i>Bledesma</i>
Cabinet Official / Area Superintendent	Jose Martinez <i>Jose 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)
Transfer journal entry number 132830 dated August 24, 2020, transferring \$82.71 from the General Activities account to the Public Relations account was not approved by the principal. A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds.	The journal entry to transfer funds is part of the beginning of the year process and the principal missed signing the form, but it was an approved transfer.	Bethany Ledesma, Principal Vivian Al Khub, Sec/Bookkeeper	The document was signed by the principal on 09/14/2021.



Department / School Name	Bookkeeping Citrus Elementary
Administrator / Department Head	Robert L. Walker
Cabinet Official / Area Superintendent	Jennifer Cupid-McCoy <i>Jennifer Cupid-McCoy</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>								
<p>The following monies collected forms did not indicate the total cash collected and the total checks collected. Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.</p> <table border="1" data-bbox="191 1084 873 1344"> <thead> <tr> <th>Official receipt number</th> <th>Date of collection</th> <th>Official amount</th> <th>receipt</th> </tr> </thead> <tbody> <tr> <td>4968</td> <td>September 2-3, 2020</td> <td>\$140.00</td> <td></td> </tr> </tbody> </table> <p>WP 2201</p>	Official receipt number	Date of collection	Official amount	receipt	4968	September 2-3, 2020	\$140.00		<p>Report of Monies Collected form needs to show the totals for both checks and cash as well as the grand total. This was an isolated incident.</p>	<p>Debbie Puchan, Secretary/Bookkeeper</p>	<p>This is a standard practice. Reviewed Report of Monies Collected forms for 2021-2022 school year and they are completed correctly.</p>
Official receipt number	Date of collection	Official amount	receipt								
4968	September 2-3, 2020	\$140.00									



The following donation with a specific purpose of Math Bee expenditures designated by the donor was posted to the Principal Discretionary account. Donations with a specific purpose designated by the donor should be deposited into a restricted trust account associated with the intended purpose.

Official receipt number	Account	Official receipt amount
5001	6677	\$150.00

WP 2201

Donations received must be deposited in the correct accounts they are designated for, not in the principal discretionary as was done with this check for the Math Bee. The Bee had already been completed when this check was received. This was an isolated incident.

Debbie Puchan,  
Secretary/Bookkeeper

All donation checks will be deposited in the correct account they are designated for. If no account exists, one will be created.



<p>The following check was not supported by a vendor invoice or receipt, only a credit card summary. Vendor invoices and vendor receipts should be retained in the Internal Funds records for auditing purposes.</p> <table border="1" data-bbox="296 423 884 630"> <thead> <tr> <th>Check number</th> <th>Check date</th> <th>Check amount</th> </tr> </thead> <tbody> <tr> <td>6401</td> <td>October 13, 2020</td> <td>\$184.05</td> </tr> </tbody> </table> <p>WP 2201</p>	Check number	Check date	Check amount	6401	October 13, 2020	\$184.05	<p>A credit card was accepted as a receipt. If a detailed receipt is not available, the individual cannot be reimbursed for a purchase. This was an isolated incident.</p>	<p>Debbie Puchan, Secretary/Bookkeeper</p>	<p>No credit card receipts will be accepted.</p>
Check number	Check date	Check amount							
6401	October 13, 2020	\$184.05							
<p>1. Check number 6433 for \$38.21 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. WP 2201</p>	<p>Ice Cream incentive was available to all students but since only select students earned the reward, this expense should not have been charged to General. This was an isolated incident.</p>	<p>Debbie Puchan, Secretary/Bookkeeper</p>	<p>This type of expense will be charged to the Student Incentives account in the future.</p>						



Department / School Name	College Park Middle School
Administrator / Department Head	Mr. Sanjay Brown
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?
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 the amount.	Will send an email to staff reminding the correct procedure.	Daisy Solari Bookkeeper	Immediately – Aug. 26, 2021  New Bookkeeper as of Aug. 09, 2021
Journal entry number 139833 for \$51.00 was an improper transfer from the general account to the Orange TIP's SAT Registration account. All expenditures from the general account should be for the benefit of the entire student body.	Will review all general account procedure prior making any transfer.	Daisy Solari Bookkeeper	Immediately – Aug. 26, 2021  New Bookkeeper as of Aug. 09, 2021
An assignment and accountability record was not signed by the preparer. All assignment and accountability record should be signed by the	Will review and confirm to sign Accountability records.	Daisy Solari Bookkeeper	By the end of school year 2022 once all receipt (used or unused) are return.



person responsible for maintaining the records.	No Bookkeeper at the end of school year 20/21		New Bookkeeper as of Aug. 09, 2021
Assignment and accountability records were not completed properly. Several subsidiary receipts listed as utilized could not be located. In addition, some receipt noted as missing were not listed as such on the assignment and accountability records. All subsidiary receipt need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipt should have an explanation attached and include the principal's signature.	Will review to make sure all receipt are listed on the assignment form.	Daisy Solari Bookkeeper	Immediately – Aug. 26, 2021  New Bookkeeper as of Aug. 09, 2021





<b>Department / School Name</b>	College Park Middle School
<b>Administrator / Department Head</b>	Mr. Sanjay Brown
<b>Cabinet Official / Area Superintendent</b>	Dr. Rahim Johns

<b>Exception Noted (Finding / recommendation)</b>	<b>Management Response (Corrective Action)</b>	<b>Responsible Person (Name &amp; Title)</b>	<b>Expected Outcome &amp; Completion Date What is the evidence of the corrective action?</b>
<b>What is? What should be?</b>	<b>What needs to be done?</b>	<b>Who needs to do it?</b>	<b>When will the action be completed?</b>
The following official receipt did not include proper supporting documentation. Supporting documentation, such as a remittance advice, a detailed monies collected form, or a subsidiary receipt, should accompany all office receipt.	Will review and make sure all official receipt have the supporting documentation required.	Daisy Solari Bookkeeper	Immediately – Aug. 26, 2021  New Bookkeeper as of Aug. 09, 2021
A copy of the deposit slip could not be located for several receipt. Supporting documentation such as a remittance advice, a detailed monies collected form, or a subsidiary receipt, should accompany all official receipt.	Will review and make sure that every deposit slip is attach to the supporting documentation required.	Daisy Solari Bookkeeper	Immediately – Aug. 26, 2021  New Bookkeeper as of Aug. 09, 2021
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 activity conducted by the school and must be	All fund raising activity form will be given to the principal prior to the event for approval.	Daisy Solari Bookkeeper	Immediately – Aug. 26, 2021



<p>approved by the principal prior to making any commitments. In addition, a sale report was not completed for several fundraisers. A sale report is required for each sale activity conducted and must be signed by the principal.</p>	<p>Sale report will be attach for all sale activity as required and signed by the principal.</p>		<p>New Bookkeeper as of Aug. 09, 2021</p>
<p>The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.</p>	<p>Will send an email to staff of reminding for the correct procedure.</p>	<p>Daisy Solari Bookkeeper</p>	<p>Immediately – Aug. 26, 2021</p> <p>New Bookkeeper as of Aug. 09, 2021</p>



<b>Department / School Name</b>	College Park Middle School
<b>Administrator / Department Head</b>	Mr. Sanjay Brown
<b>Cabinet Official / Area Superintendent</b>	Dr. Rahim Johns

<b>Exception Noted (Finding / recommendation)</b>	<b>Management Response (Corrective Action)</b>	<b>Responsible Person (Name &amp; Title)</b>	<b>Expected Outcome &amp; Completion Date What is the evidence of the corrective action?</b>
<b>What is? What should be?</b>	<b>What needs to be done?</b>	<b>Who needs to do it?</b>	<b>When will the action be completed?</b>
The requisition and purchase order form for the following check was not dated by the principal. A requisition and purchase order form must be completed each time an individual request to make a purchase and must be approved by the principal prior to the purchase. The principal should date the form to provide evidence of when the requisition and purchase order form was approved.	Will review every requisition and purchase order form once received and have the principal approval prior to purchase	Daisy Solari Bookkeeper	Immediately – Aug. 26, 2021 <del>MM/YY</del>



Department / School Name	Colonial High School -0661
Administrator / Department Head	Dr. Hector F. Maestre <i>Hector Maestre</i>
Cabinet Official / Area Superintendent	Dr. Harold Border <i>Harold Border</i>



10/13/2021

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)
It appears that the dates on several fundraiser forms were subsequently altered. Internal funds records should remain intact and not be altered in any fashion.	Internal funds records should remain intact and not be altered in any fashion.	Sponsors/Teacher/Coach/Bookkeeper- Heidi Santiago	Immediately - prepared a bookkeeping procedures and presentation to inform it is a must to NOT to alter any forms in any fashion. 08/2021

Heidi M. Santiago Perez – Bookkeeper, Internal Accounts

*Heidi M. Santiago Perez*



Department / School Name	Columbia Elementary
Administrator / Department Head	Matthew Pritts 
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)
A sales report for the memory book fundraiser was not signed by principal.	A sales report is required for each sales activity conducted and must be signed by the principal.	Mary A Mann/Secretary Bookkeeper	Mrs. Mann will be sure to check for all signatures from this point on, once the fundraiser ends and forms are turned in.
Ledger Activity Report for Extended Day had not been printed for the year, submitted to bookkeeper each month.	Form must be prepared and submitted at the end of each month to the bookkeeper.	David Martin/Extended Day Coordinator	Mr. Martin will be sure to have all 4 reports turned in to bookkeeper at the end of each month.
Assignment and accountability records were not completed for extended day subsidiary receipts.	Form must be completed properly including quantity used, quantity on hand, and quantity missing, even if none are missing. Form must be signed by Extended Day Coordinator.	David Martin/Extended Day Coordinator	Mr. Martin will be sure to completely fill out the assignment and accountability record for all extended day receipts, and sign the form. Providing them to the bookkeeper at the end of the year.



Department / School Name	Conway ES
Administrator / Department Head	Judy Bransford <i>Judy Bransford</i>
Cabinet Official / Area Superintendent	William Bohn <i>Wm L. Bohn</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed?
The following donations with no specific purpose designated by the donor were posted to the Principal's Discretionary account. 5 donations noted.	All donations will have proper documentation to denote their specific purpose.	Tanya Smrek, Bookkeeper	Documentation will be completed upon receipt of further donations. <del>(MM/YY)</del>



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: \_\_\_\_\_

Department / School Name	CONWAY MIDDLE
Administrator / Department Head	JOSHUA BING <i>[Signature]</i>
Cabinet Official / Area Superintendent	WILLIAM BOHN <i>[Signature]</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? <u>MM/YYYY</u>
EXCESSIVE FUNDS IN ACCOUNT	SPEND ADDITIONAL ACCOUNT FUNDS	PRINCIPAL BOOKKEEPER STAFF	ONGOING THROUGHOUT 2021/2022



Department / School Name	Corner Lake Middle School
Administrator / Department Head	Paul E. Browning <i>Paul E Browning</i>
Cabinet Official / Area Superintendent	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? <del>(MM/YYYY)</del>
The Subsidiary receipts were not properly dated.	In the future bookkeeper needs to insure that the teachers know how to properly fill out the subsidiary receipts.	The Bookkeeper and teacher need to ensure that the teacher knows how to properly fill out the subsidiary receipts and verify when they are turned in that this is done correctly.	In the future bookkeeper will insure that the teachers and or receptor will be given detailed instructions on how to properly fill out the Subsidiary receipts prior to receiving money.
Assignment and Accountability records were not completed properly. Additionally, it was not signed by preparer.	All assignment and accountability records should be signed by the person responsible for maintaining the records.	Bookkeeper is responsible for maintains and signing the assignment and accountability report.	In the future the bookkeeper will insure that the assignment and accountability report is properly maintained and signed.





<b>Department / School Name</b>	Cypress Creek High School	
<b>Administrator / Department Head</b>	Dr. W. John McHale	
<b>Cabinet Official / Area Superintendent</b>	Harold Border	12/01/2021

<b>Exception Noted (Finding / recommendation) What is? What should be?</b>	<b>Management Response (Corrective Action) What needs to be done?</b>	<b>Responsible Person (Name &amp; Title) Who needs to do it?</b>	<b>Expected Outcome &amp; Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)</b>
1. Funds of \$1,250.00 were transferred into the Principal's Discretionary account from the Band 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.	The School Bookkeeper was on COVID leave approved for more than a year.	Internal Bookkeeper	The School Bookkeeper was on COVID leave approved for more than a year.
2. Lost textbooks, Digital Devices and transcript fee collections were not forwarded to the District office as of June 30, 2021. Any balance in the Lost Textbooks, Digital Devices and Transcript Fees accounts must be sent to the District office at the end of the year for schools with textbooks purchased by the District	The School Bookkeeper was on COVID leave approved for more than a year.	Internal Bookkeeper	The School Bookkeeper was on COVID leave approved for more than a year.



<p>3. Assignment and accountability records were not completed. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.</p>	<p>The School Bookkeeper was on COVID leave approved for more than a year.</p>	<p>Internal Bookkeeper</p>	<p>The School Bookkeeper was on COVID leave approved for more than a year.</p>
<p>4. 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. Some of the monies collected had collection dates from the bookkeeper that appear to be altered. Monies collected form should not be altered in any manner.</p>	<p>The School Bookkeeper was on COVID leave approved for more than a year.</p>	<p>Internal Bookkeeper</p>	<p>The School Bookkeeper was on COVID leave approved for more than a year.</p>
<p>5. The following donation with no specific purpose designated by the donor was posted to an account other than the General account. Donations with no specific purpose designated by the donor should be deposited</p>	<p>The School Bookkeeper was on COVID leave approved for more than a year.</p>	<p>Internal Bookkeeper</p>	<p>The School Bookkeeper was on COVID leave approved for more than a year.</p>



into the General account for the benefit of the entire student body.			
6. The following monies collected form was not signed or dated by the bookkeeper. Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.	The School Bookkeeper was on COVID leave approved for more than a year.	Internal Bookkeeper	The School Bookkeeper was on COVID leave approved for more than a year.
7. A request for fund raising activity form was not approved for the Chipotle fundraiser, the Snap raise fundraiser or the Candy fundraiser. In addition, a sales report was not completed for the Chipotle fundraiser, Snap raise fundraiser, Car push fundraiser, the Chick fila fundraiser or Candy fundraiser. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved	The School Bookkeeper was on COVID leave approved for more than a year.	Internal Bookkeeper	The School Bookkeeper was on COVID leave approved for more than a year.



by the principal prior to making any commitments. A sales report is required for each sales activity conducted and must be signed by the principal			
8. Unable to determine if use tax was not calculated and remitted to the Florida Department of Revenue for Candy fundraiser sales totaling \$43.00 due to no invoice provided. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.	The School Bookkeeper was on COVID leave approved for more than a year.	Internal Bookkeeper	The School Bookkeeper was on COVID leave approved for more than a year.
9. During the year, the school earned cash rewards from its warehouse membership, but the funds were not deposited into the Internal Funds. When a membership fee is paid from Internal Funds, any associated benefits received from that membership should be deposited into the Internal Funds.	The School Bookkeeper was on COVID leave approved for more than a year.	Internal Bookkeeper	The School Bookkeeper was on COVID leave approved for more than a year.
10. The following check was not signed by two individuals, all checks must be signed by two individuals – the principal and a counter signee.	The School Bookkeeper was on COVID leave approved for more than a year.	Internal Bookkeeper	The School Bookkeeper was on COVID leave approved for more than a year.



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: \_\_\_\_\_

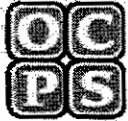
Department / School Name	Dillard Street Elementary
Administrator / Department Head	Tiffany Smid <i>Tiffany Smid</i>
Cabinet Official / Area Superintendent	Dr. Jennifer Cupid McCoy <i>Jennifer Cupid McCoy</i>

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 appear excessive as of June 30 <sup>th</sup> 2021 relative to the school activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Funds collected for that actual year needs to be used during that school year not later on.	Jenesis Castillo / Dillard Street	This will come into effect September 2021-June 30 <sup>th</sup> 2022.



Department / School Name	Dommerich Elementary School/1181
Administrator / Department Head	Laura P. Permenter <i>Laura P. Permenter</i>
Cabinet Official / Area Superintendent	Jose Martinez <i>Jose 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)
Excessive Internal Funds as of June 30, 2021	Utilize the money in the year of receipt	Silvana Romero Laura Permenter	May 2022
Donation check deposited in wrong account	Make sure to deposit checks in the account they are designated for.	Silvana Romero Laura Permenter	Depending upon future donations



Department / School Name	DOVER SHORES ELEMENTARY
Administrator / Department Head	Dr. Randall Hart <i>Randall Hart</i>
Cabinet Official / Area Superintendent	Dr. Larsen <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)
Transfer journal entry number 13847 dated May 7, 2021, transferring \$20.00 from the Lost Textbooks account to FT4th Grade account was not supported by signed transfer journal entry proof sheet. A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds. A copy of this report should be retained in the Internal Funds file for auditing purposes.	All transfer journal entries need to be signed by the principal.	Paulette Hutchinson	08/2021 Moving forward all Journal Entries will be signed by the principal.



<b>Department / School Name</b>	DR. PHILLIPS HIGH SCHOOL
<b>Administrator / Department Head</b>	DR. SUZANNE KNIGHT <i>SM Knight</i>
<b>Cabinet Official / Area Superintendent</b>	DR. HAROLD BORDER <i>Harold Border</i> 11/12/2021

<b>Exception Noted (Finding / recommendation)</b>	<b>Management Response (Corrective Action)</b>	<b>Responsible Person (Name &amp; Title)</b>	<b>Expected Outcome &amp; Completion Date What is the evidence of the corrective action?</b>
<b>What is? What should be?</b>	<b>What needs to be done?</b>	<b>Who needs to do it?</b>	<b>When will the action be completed? (MM/YYYY)</b>
The deposit slip related to the following official receipt was not dated. Deposit slips should be dated by the Bookkeeper to provide an accurate audit trail.	I informed the Bookkeeper that all Deposit slips must be dated every time a deposit is made.	Jessica Walden, Bookkeeper	I will double check to make sure that I write the date on every deposit slips when a deposit is made. 10/2021
Lost textbooks and transcript fees collections were not forwarded to the District office as of June 30,2021. Any balance in the Lost Textbooks and Transcript Fees account must be sent to the District Office at the end of the year.	I informed the Bookkeeper that before year end, monies collected for Lost Textbooks and Transcript Fees will need to be sent to the District.	Jessica Walden, Bookkeeper	I will send a check to the District office with any balance in the Lost Textbooks and Transcript Fees account before year end. 10/2021
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.	I informed the Bookkeeper that all assignment and accountability records needs to be completed and signed by the Principal.	Jessica Walden, Bookkeeper	I will make sure that all assignment and accountability records are completed and signed by the Principal Also, any missing receipts will be documented and signed by the Principal. 10/2021
Sales reports were not signed by the Principal for several fundraisers. A sales report is required for each sales activity conducted and must be signed by the Principal.	I informed the Bookkeeper that she needs to make sure all sales report are signed by the Principal for every Fundraiser.	Jessica Walden, Bookkeeper	I will double check and make sure all sales report for every Fundraiser are signed by the Principal. 10/2021



<p>Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the Student Council Club spirit shirt sales fundraiser. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.</p>	<p>I informed the Bookkeeper that all taxes will be calculated and remitted for resale items to the Department of Revenue.</p>	<p>Jessica Walden, Bookkeeper</p>	<p>I will make sure that all sales tax for resale items are calculated and remit to the Department of Revenue. 10/2021</p>
<p>The following purchase was missing all supporting documentation, including the requisition and purchase order and 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>I informed the Bookkeeper that she needs to make sure that all required documents are attached to the receipt of the checks.</p>	<p>Jessica Walden, Bookkeeper</p>	<p>I will double check and make sure I have all the required documents to attach to the check receipts. 10/2021</p>



Department / School Name	Dream Lake Elementary
Administrator / Department Head	Carol-Ann Clenton-Martin
Cabinet Official / Area Superintendent	John Wright

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
One official receipt was issued for collections from multiple Sources. School board policy requires that a separate receipt be issued for each monies, collected form according to its origin identified on source documents.	A separate official receipt will be issued for each source. (General, Music, Drama etc.)	Bookkeeper	8/2021
The requisition and purchase order form(s) for the following Check (s) was (were) completed after the goods or service were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.	All request for services form will be signed and dated before purchase is made.	Principal and Bookkeeper	8/2021

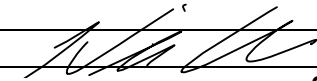

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Department / School Name	Eagle Creek Elementary
Administrator / Department Head	Ms. Patricia Cells <i>Patricia Cells</i>
Cabinet Official / Area Superintendent	Mr. William Bohn <i>William Bohn</i>

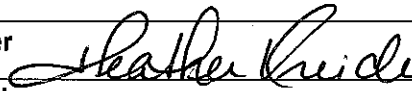

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed?
1. Fund transfer journal entry was not signed by the principal.	The principal should sign all fund transfer journal entry proof sheets authorizing the transfer of funds.	The principal needs to sign every fund transfer journal entry.	In the 2021/2022 school year... the principal will sign every fund transfer journal entry proof sheet.



Department / School Name	East River High School
Administrator / Department Head	Mrs. Nicolle Campbell  (9/13/21)
Cabinet Official / Area Superintendent	Dr. Harold Border  09/21/2021

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)
<u>Cash Receipts</u> Donation with no specific purpose designated was posted to Principal's Discretionary.	The only receipts recorded in Principal's Discretionary are those that specifically state they are to be used at the Principal's discretion.	Lisa Wilcox, Bookkeeper and Nicolle Campbell, Principal	Correction of finding will occur by Year End (06/2022). Principal will work with School Bookkeeper to correct finding.
<u>Cash Receipts</u> Dates on the monies collected form were altered.	Teacher/Sponsor must rewrite the report of monies collected form if they make a mistake when filling it out.	Lisa Wilcox, Bookkeeper and Nicolle Campbell, Principal	Correction of finding will occur by Fiscal Year End (06/2022). The principal will inform bookkeeper of the specific corrective actions that must occur.
<u>Cash Disbursements</u> Purchase Order form was completed after goods or services were purchased.	Conduct a mid-year IA training class for all teachers/sponsors to explain proper IA protocols.	Lisa Wilcox, Bookkeeper, and Nicolle Campbell, Principal	Correction of finding will occur by Fiscal Year End (06/2022). Training conducted during Pre-Planning 8/2021. Staff that continues to process incorrectly will be addressed and next steps will take place which will include Professional Standards and dismissal from handling monies. Principal will work with bookkeeper to move forward with next steps as needed in the future.



Department / School Name	Edgewater High School
Administrator / Department Head	Heather Kreider 
Cabinet Official / Area Superintendent	Dr. Harold Border  11/04/2021

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>Comments repeated from prior report: 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.</p> <p><b>Official receipt number 10852</b> <b>Date of collection</b> September 24, 2021 – October 14, 2021 <b>Date deposited with bookkeeper</b> October 14, 2021</p>	<p>1-All money is required to be submitted to the internal bookkeeper by the end of the day. Systematic reminders to staff that all money must be submitted to the school internal bookkeeper by the end of the business day on which it was collected.</p>	<p>1-All staff/faculty members who collects money.</p>	<p>1-Effective immediately. The internal bookkeeper provides a training PD during preplanning with all procedures laid out very clearly in presentation and with handouts for reference. New teachers are provided one to one training and all teachers receive ongoing support as needed. All communications from district office are distributed to faculty and staff regularly.</p>
<p>2-The following bank deposits were not deposited timely in the drop safe. School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection.</p>	<p>2-All staff members must provide deposits to bookkeeper on the same day as the collection of funds and all receipts dated for the same day.</p>	<p>2-Staff member and bookkeeper</p>	<p>Ongoing OCPS policy and procedure training throughout the school year.</p>



<p><b>Official receipt Number 10782</b>  <b>Official receipt date August 18, 2020</b>  <b>Official receipt Amount \$1,000.00</b>  <b>Deposit slip date August 19, 2020</b></p> <p><b>Official receipt Number 11236</b>  <b>Official receipt date May 20, 2021</b>  <b>Official receipt Amount \$100.00</b>  <b>Deposit slip date June 1, 2021</b></p>	<p>Bookkeeper signs the deposit with a matching date to the collection.</p>		
<p>3-A request for fund raising activity form was not completed for the cheerleader shirt 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. In addition, a sales report was not completed for the cheerleading shirt sale or the cheerleading bundt cake sales. A sales report is required for each sales activity conducted and must be signed by the principal.</p>	<p>3-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.</p>	<p>3-Staff member and bookkeeper</p>	<p>3-Procedure communicated to staff through weekly update and will be incorporated into ongoing training.</p>
<p>4-The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.</p>	<p>4-Faculty are reminded that money collected from students in a given school year will be used for those students in the same year collected.</p>	<p>4-Staff members and bookkeeper</p>	<p>4-Ongoing training of OCPS policy and procedures for handling excessive internal funds. A reminder in spring for all faculty members with internal accounts to check balances and ensure that purchases are made to exhaust funds.</p>



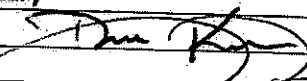

<p>5- Cash receipts for internal funds activities for Student Government, Junior Class, Senior Class, NJROTC, Football and Athletics were deposited directly with an outside foundation and were not deposited in the Internal Funds. The foundation charges a quarterly 2.5% administrative fee on total deposits and an additional 3.5% fee to process credit card donations, while the Internal Funds does not charge any administrative fees. In addition, the deposits held with the foundation are maintained at a local credit union, which is not a Qualified Public Depository as defined in Florida Statute, Chapter 280. The Florida Department of Education and School Board Policy DIB require Internal Funds to be in qualified public depositories, approved by the school board, and required to furnish the same type of security for deposits as is required for other school boards.</p> <p>School Board Policy DIB states that all funds collected in connection with a school sponsored or related activities involving school property or students shall be included in and become a part of the Internal Funds of the school. Financial transactions of all school organizations shall be accounted for in the school's Internal Funds. In addition, this policy states that organizations which operate under the auspices and in the name of an Orange County public school as a booster club shall deposit all funds collected or earned in the school's Internal Funds. These funds shall be controlled and accounted for in</p>	<p>5-An immediate cease on any funds collected by students deposited to the foundation account was executed. This will not be an issue going forward.</p>	<p>5-Staff members and internal bookkeeper.</p>	<p>5-Ongoing training of OCPS policy and procedures for use of Foundation accounts. Clear communication about what donations can be collected through the foundation and what must come through school internal accounts is provided and reminded.</p>
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<p>the same manner as other Internal Funds. Because these funds are handled outside the controls and procedures established for the Internal Funds by the District, it is not possible to determine whether all collections and disbursements are being accounted for or whether they are being used appropriately.</p> <p>Any accounts held with an outside foundation should be closed and funds transferred to the Internal Funds in accordance with School Board Policy DIB. We also recommend that procedures be developed to ensure all future receipts and expenditures related to these activities be accounted for in the school's Internal Funds.</p>			
<p>6- The goods purchased for the cheerleading bundt cake sales were paid for using the cash proceeds collected and was not supported by a vendor invoice or receipt. 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 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>6-Provide communication to all staff that when a fundraiser is being initiated to bring to the bookkeeper for support in executing proper procedures to avoid mistakes in money handling.</p>	<p>6-Staff members and internal bookkeeper</p>	<p>6-Training for this process is provided at the beginning of the school year and any time throughout the year as necessary.</p>
<p>7- Prior approval was not obtained by the District office for the Orchestra fundraiser conducted online. Any online fundraiser must be approved in writing by the District office prior to making any commitments.</p>	<p>7-Reminder of the proper procedure and paperwork required to initiate online fundraisers.</p>	<p>7-Staff and bookkeeper</p>	<p>7-Included in pre-planning PD rotations.</p>





Department / School Name	Endeavor Elementary
Administrator / Department Head	Derek Knappins 
Cabinet Official / Area Superintendent	Dr. James Larsen 

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (08/2021)
Lost textbooks and digital peripheral fee collections were not forwarded to the District office as of June 30, 2021. Any balance in the Lost Textbooks and Digital Fee Peripheral accounts must be sent to the District office at the end of the year. WP 2200	All lost textbooks and digital peripheral fee will be collected and forwarded to the district at the end of the year.	Bookkeeper	Effective immediately.



Department / School Name	Englewood Elementary
Administrator / Department Head	Andrew Aznds
Cabinet Official / Area Superintendent	Jac [Signature]

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Missing JE for fund transfer on 5/27/21	Print JE with approval signature	Jincha Petersen Secretary / Bookkeeper	09/2021



Department / School Name	EVANS HIGH SCHOOL
Administrator / Department Head	ROLANDO BAILEY <i>Rolando R. Bailey</i>
Cabinet Official / Area Superintendent	DR. HAROLD BORDER <i>Harold Border</i> 10/04/2021

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Fundraisers and admission events: Three ticket inventory reports were not completed properly. Tickets noted as used in the ticket sales report were included as ending inventory.	All tickets must be accounted for on a ticket inventory report.	Athletic Director/Ticket Manager	Principal and Athletic Director will verify the Ticket Manager completes Ticket Inventory Reports. FY2022



Department / School Name Frangus Elementary	<i>DeCheryl Britton</i> <i>Dr. Cupid-McCoy</i>
Administrator / Department Head DeCheryl Britton	
Cabinet Official / Area Superintendent Dr. Cupid-McCoy	

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?
Lost textbooks collections were not forwarded to the District office as of June 30, 2021.	Make sure to put on the calendar to send anything due to district before end of year deadline.	Joanne Bozzy Bookkeeper	Effective immediately <del>(MM/YY)</del>



Department / School Name	Freedom MS
Administrator / Department Head	<i>Cheryl Smith</i>
Cabinet Official / Area Superintendent	

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed?
The requisition and purchase order form for the following check was not dated 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. The principal should date the form to provide evidence of when the requisition and purchase order form was approved: Check # 6990 8/21/20 \$249.48	All Pos need to be dated	Sylviane Salinas Bookkeeper	I will make sure all Pos have a date next to the approval signature.  8/2021
Check number 6987 included a purchase in the amount of \$1,611.00 that was an improper expenditure made from the General account for select students. All expenditures from the General account should be for the	All expenditures from the General account should be for the benefit of the entire student body.	Sylviane Salinas Bookkeeper	I will make sure General account is only used for the benefit of the entire student body.  8/2021



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE:

benefit of the entire student body.			



2020-2021

Department / School Name	Waveridge Middle School
Administrator / Department Head	Mr. Daniel Kewinger
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? When will the action be completed?
What is? What should be?	What needs to be done?	Who needs to do it?	(MM/YY)
① Journal entry proof sheets missing	① The new bookkeeper is concerned about this.	① Charles Stewart Bookkeeper	① New bookkeeper started 6/17/21 he is aware of issue and working to get a handle on errors left to him. 100% 10/2021
② Funds transferred	② New bookkeeper needs more training	② Same as one	② Check sent to OCPS Finance. Corrected 08/2021
③ Errors by previous bookkeeper.	③ New bookkeeper took corrective measures	③ Same as one	③ New bookkeeper maintains files w/ copies signed by him & principal
④ Training & conversations w/ Internal Accounts	④ More training needs to be available	④ Same as one	④ Bookkeeper to receive training by Internal Accounts. 8/2022
⑤ Bookkeeper not aware of this. No rewards cards.	⑤ Principal talking to person with credit cards.	⑤ Same as one	⑤ Bookkeeper gave Sam's membership card to principal 10/2021

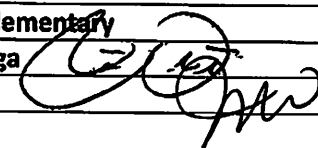


Department / School Name	Gotha Middle School
Administrator / Department Head	Monica Emery
Cabinet Official / Area Superintendent	Jennifer Cupid-McCoy <i>Jennifer Cupid-McCoy</i>

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? <del>MM/YY/YY</del>
The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Sponsor should monitor his/her activity and spend the funds accordingly for current year student body.	Sponsor/Teacher/Bookkeeper	Changes will be noted by 06/2022





<b>Department / School Name</b>	Hillcrest Elementary
<b>Administrator / Department Head</b>	Ruth Ortega 
<b>Cabinet Official / Area Superintendent</b>	

<b>Exception Noted (Finding / recommendation)</b>	<b>Management Response (Corrective Action)</b>	<b>Responsible Person (Name &amp; Title)</b>	<b>Expected Outcome &amp; Completion Date What is the evidence of the corrective action?</b>
<b>What is? What should be?</b>	<b>What needs to be done?</b>	<b>Who needs to do it?</b>	<b>When will the action be completed? {MM/YYYY}</b>
The requisition and purchase order form for Check #5700, was completed after the goods/services were purchased. A requisition and purchase order form must be completed each time an individual request is made and must be approved by the Principal prior to the date.	Complete a requisition and purchase order form each time an individual request to make a purchase and provide Principal approval prior to the purchase.	Principal/Bookkeeper	June 2021-July 2022 A requisition and purchase order form will be completed and submitted to the Principal for approval prior to purchase.



Department / School Name	Horizon West Middle School	<i>Joanne Lenkel</i>
Administrator / Department Head	Michelle Thomas	<i>Michelle Thomas</i>
Cabinet Official / Area Superintendent	James Larsen	

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Digital Device Fees not forwarded to district as of June 30, 2021	Makes sure digital reports and checks for June are done before year end close out	Joanne D. Lenkel	Will be evident at 2021-2022 year end close out 6/30/2022



Department / School Name	Hospital Homebound
Administrator / Department Head	Dr. Elizabeth Theis
Cabinet Official / Area Superintendent	Dr. Cupid-McCoy <i>on behalf of J. Cupid-McCoy</i>

*McCoy*

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? <b>(09/2021)</b>
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.	Need to create a sub receipt log for receipts given out. Gave out one receipt last school year.	Rhonda Judd Secretary/Bookkeeper	This will be completed ASAP



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE

July June  
2020-2021

Department / School Name	Howard Middle School
Administrator / Department Head	Kimberly Beckler
Cabinet Official / Area Superintendent	John Wright

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (08/2021)
The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Bookkeeper must partner with teachers continually throughout the year to be sure Funds collected during a specific school year are spent with in the same year.	Bookkeeper/ Principal	The completion of this action will be ongoing throughout each year.
Digital Devices and Digital Devices-Peripheral collections were not forwarded to the District office as of June 30, 2021. Any balance in the Digital Devices and Digital Devices -Peripheral accounts must be sent to the District office at the end of the year.	All Digital Devices and Peripheral collections must be submitted to the District office by the end of the year.	Bookkeeper/ Principal	Monthly checks of the Digital Device and Peripheral Collections will be check each month to ensure timely remittance to the District office.
A PROP-2 form was not completed for the purchase of the Dance Floor and several Guitars. PROP-2 forms must be completed	PROP-2 forms must be completed for any purchase \$1,000 or more made with Internal funds and that meet the requirements of the Property Department	Bookkeeper/ Principal	Complete all required PROP-2 forms for purchases \$1000. or more.

RECEIVED  
SEP 01 2021



June July

2020-2021

for all capital expenditures of \$1,000 or more.			
The requisition and purchase order forms for the following checks were completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.	Follow the quote, approval by Principal, creation of PO then payment of invoice rules set out by Internal Accounts	Bookkeeper/ Principal	Be sure vendors are not submitting invoices dated the same day as the quote is dated. Carefully monitor all dates, quotes, PO and invoices, to insure procedures are followed.
The School Board	Always get three quotes for any purchase over \$5000.	Bookkeeper/ Principal	Carefully monitor all PO requests of over \$5000. Always have three quotes to back up the decision to purchase from vendor who submits a quote over the approved threshold.
Procurement Services Policy was not followed for the purchase of the dance floor, dance supplies, and several guitars. 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.			RECEIVED SEP 01 2021 OCPS INNOVATION OFFICE



Department / School Name	HUNTER'S CREEK MIDDLE SCHOOL
Administrator / Department Head	JOUMANA MOUKADDAM <i>Joumana Moukaddam</i>
Cabinet Official / Area Superintendent	JOHN W. WRIGHT <i>JW</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The balance of the Internal Funds appears excessive as of June 30, 2022 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	All accounts will be reviewed for lowering student cost income and increase in expenses. Monies will be utilized in the year they are collected. Accessing funds for students in need.	Peggy Jackson, Bookkeeper Joumana Moukaddam, Principal	Accounts will be reviewed and discussed with staff by 11/2021. We will encourage reviews of fees or donation requests and goals will be set for future expenses. Review of accounts in 04/2022 to insure funds have been spent on current students.
Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for collections turned in June 6, 2020 and corresponding with official receipt number 5135. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.	Monies collected outside the school office will be turned in the next business day, or otherwise documented. Especially the Media Center.	Peggy Jackson, Bookkeeper Kellee Moye, Media Specialist	Review of Media Center income and fees will lower cash deposits. Cash payments deposits will be made no later than next business day.



Department / School Name	Independence Elementary School
Administrator / Department Head	Dr. Angela Murphy-Osborne <i>B. Oct</i>
Cabinet Official / Area Superintendent	Dr. Cupid-McCoy <i>J. Cupid-McCoy on behalf of J. Cupid-McCoy</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed?
Balance of the Internal Funds appears excessive as of June 30, 2021.	Monies should be utilized in the year of receipt to benefit the current student body.	Dr. Angela Murphy-Osborne	Will order books and bookmarks for all students in December 2021 and will paint school in June 2022. <i>12-2021 &amp; 6-2022</i>



<b>Department / School Name</b>	Innovation Middle School
<b>Administrator / Department Head</b>	Andrew Nelson <i>[Signature]</i>
<b>Cabinet Official / Area Superintendent</b>	William Bohn <i>[Signature]</i>

<b>Exception Noted (Finding / recommendation) What is? What should be?</b>	<b>Management Response (Corrective Action) What needs to be done?</b>	<b>Responsible Person (Name &amp; Title) Who needs to do it?</b>	<b>Expected Outcome &amp; Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)</b>
The requisition and purchase order forms for the following checks were completed after the goods or service were purchased.	A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.	Michelle Pacheco Bookkeeper	In the future make sure purchase orders are approved before anyone is purchasing the items. 9/2021





Department / School Name	Ivey Lane Elementary
Administrator / Department Head	Samuel Danner <i>[Signature]</i>
Cabinet Official / Area Superintendent	Dr. Tashanda Brown-Cannon <i>[Signature]</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (08/2021)
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.	Rebecca Evans- Media Specialist Litizia Williams- Secretary/Bkkpr	Subsidiary Receipts must be satisfactorily accounted for on the Assignment & Accountability Record regardless of the source of acquisition. An assignment & accountability record is executed for each individual series of sub receipts acquired. Receipts acquired for assignment must be listed in numerical order and kept on a fiscal year basis. The assignee must be identified. Receipts utilized must be listed by actual receipt type, series and quantity. Prior to the end of school year, an inventory of all unused receipts must be taken by the school bookkeeper and noted on the assignment and accountability record.



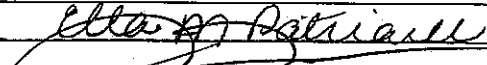
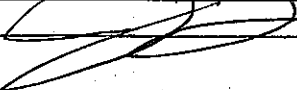
Department / School Name	Jones High School
Administrator / Department Head	Allison Kirby <i>Allison Kirby</i>
Cabinet Official / Area Superintendent	Dr. Harold Border <i>Harold Border</i> 10/29/2021

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, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	The excessive of funds raised during the fiscal year needs to be spent to benefit the current student body of each fiscal year end.	*Sponsor/Bookkeeper	*Immediately
2. The sales report for the T-shirt fundraiser disclosed a loss in inventory or sales potential of \$445.50 or 54% of sales. An explanation for this loss was not attached to the sales report. Sales reports should be completed in their entirety and must be signed by the principal.	The sales report for the T-shirt fundraiser disclosed a loss and an explanation was not attached. An additional explanation should be attached to explain the loss of sales and signed by the principal.	*Sponsor collecting the funds	*Immediately  *Action completed and filed



Documentation should be attached and signed by the principal for items damaged/stolen, loss of profit or loss in sales potential.			



Department / School Name	Lake Como School
Administrator / Department Head	Ella Patriarch 
Cabinet Official / Area Superintendent	James Larsen 

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Transfer journal entry number 134817 dated November 18, 2020, transferring \$429.00 from the Exceptional Education account to the Autistic Class account was not supported by a fund transfer journal entry proof sheet. A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds. A copy of this report should be retained in the Internal Funds file for auditing purposes.	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.	Angela Crapps Secretary/bookkeeper  Isolda Fisher Principal (previous)	10/21 – All journal entries will be printed, signed, and filed properly, effective immediately.
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	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.	Angela Crapps Secretary/bookkeeper  Isolda Fisher Principal (previous)	10/21 – all requests for purchases will be approved before the purchase is made.



purchase and must be approved by the principal prior to the purchase.			



Department / School Name	Lake George Elementary
Administrator / Department Head	Lauren Watson
Cabinet Official / Area Superintendent	Mr. 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/YY)
The requisition and purchase order form was completed after goods were purchased.	A requisition and purchase form must be completed and approved by Principal prior to the purchase.	Belky Jusino Jimenez	On the next purchase request, purchase order from will be completed and approved before acquiring goods. . . . . . . .....

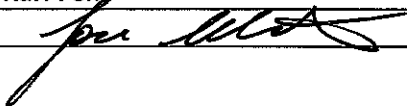


Department / School Name	Lake Nona High School
Administrator / Department Head	Martha C. Chang, Principal
Cabinet Official / Area Superintendent	Dr. Harold Border, Area Superintendent <span style="float: right;">11/01/2021</span>

*Handwritten 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? (MM/YYYY)
Cash Receipt: Following donation with no specific purpose designated by the donor and was posted in Principal Discretionary.	Need to make sure that there is a donation letter attached to the check and ensure it is deposited into correct account.	Martha C. Chang, Principal Jennifer Ortiz, Bookkeeper	A donation letter attached, and if not then it should be put in the General account. 10/2021
Fundraisers: A request for fund raising activity form and sale report was not approved for the Baseball-Boy Vertical Raise Fundraiser.	Staff will be reminded to make sure that a fundraiser form is turned in and approved before any fundraiser begins.	Martha C. Chang, Principal Jennifer Ortiz, Bookkeeper	There should be a fundraiser form approved and a sale report for each activity. 05/2022
Admission events: Sale Ticket report not signed by the bookkeeper.	The Sale Ticket report needs to be printed correctly to reflect the required signature for the bookkeeper.	Sale ticket manager Jennifer Ortiz, Bookkeeper	There should be a signature of the ticket manager and a signature of the bookkeeper. 04/2022



Department / School Name	Lakemont Elementary
Administrator / Department Head	Karl Fox
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)
<b>Large balances owed at year-end in ext. day.</b>	Send out balance reminders more frequently as year-end approaches. Continue to monitor during summer Ext. Day	Sandy Lillie	End of school year 05/2022  Balance ledger showing a decrease in balances
Official Receipt number was not written on the Monies Collected form.	Person collecting money needs to complete the form properly and bookkeeper should make sure it is on the form	Kenya Bowers And Jeannine Hunter	Any time cash or check is receipted.





Department / School Name: Lakeview Middle School	<i>Debbie Ruchti - Bookkeeper</i>
Administrator / Department Head: Tony Roman, Principal	<i>Tony Roman</i>
Cabinet Official / Area Superintendent: Jennifer Cupid-McCoy	<i>J Cupid on behalf of J Cupid</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: 1. The following donation designated by the donor for campus beautification and to assist students in need 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.</p> <table border="1" data-bbox="298 1112 659 1295"> <thead> <tr> <th>Official receipt number</th> <th>Official receipt date</th> <th>Official receipt amount</th> </tr> </thead> <tbody> <tr> <td>7428</td> <td>July 14, 2020</td> <td>\$4,000.00</td> </tr> </tbody> </table>	Official receipt number	Official receipt date	Official receipt amount	7428	July 14, 2020	\$4,000.00	<p>Have description for donations to Principal's Discretionary specifically state that is what it is to be used for.</p>	<p>Debbie Ruchti-Bookkeeper and done.</p>	<p>At the time of each donation</p>
Official receipt number	Official receipt date	Official receipt amount							
7428	July 14, 2020	\$4,000.00							



Department / School Name	Lakeville Elementary
Administrator / Department Head	Dr. Karena Chunoo <i>[Signature]</i>
Cabinet Official / Area Superintendent	Dr. Rahim Jones <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 were not turned into bookkeeper by the following day. All external collections should be turned into bookkeeper by following day.	Media Clerk needs to turn in monies collected by next following day.	Denise Bustamante/ Media Clerk	08/2021- Dr. Chunoo has instructed Denise to turn in all monies collected immediately.
Check was not supported requisition and purchase order form.	A requisition and purchase order form must be completed each time an individual requests to make a purchase.	Ronnie Albino/ School Secretary/Bookkeeper	08/2021- This action will be taken immediately and will be done prior to any purchases made by an individual as well as will be approved by principal.
Check was not supported by vendor invoice or receipt.	Vendor invoices and receipts need to be retained immediately after purchase.	Ronnie Albino/ School Secretary/Bookkeeper	08/2021- All checks will have a vendor invoice or receipt attached to the check immediately after purchase.



Department / School Name	Lancaster Elementary
Administrator / Department Head	Natasha Pender <i>Natasha Pender</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?
Auditors were unable to determine if deposit official receipt #1001 and #1026 were deposited timely in the drop safe as deposit slips were not dated.	The deposit slips should be dated.	Silvia Gonzalez Secretary/Bookkeeper	The deposit slips will be dated the same day of collection. 08/25/2021
The official receipts # 1021 and #1032 were not deposited timely in the drop safe	All collections must be deposited in the drop safe the same day of collection.	Silvia Gonzalez Secretary/Bookkeeper	All collections will be deposited the same day of collection. 08/25/2021
Monies collected from outside the main office were not turned by the following day for the following collection	All external collections should be turned by the following day.	Silvia Gonzalez Secretary/Bookkeeper	All external collections will be turned by the following day. 08/25/2021
The purchase order form for check # 5270 was completed after the services were purchased.	The requisition and purchase order form must be approved by the principal prior to the purchase.	Silvia Gonzalez Secretary/Bookkeeper	A requisition and purchase order will be approved by the principal prior to the purchase.08/25/2021

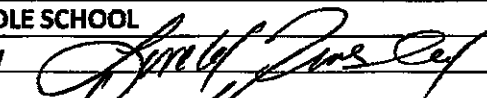
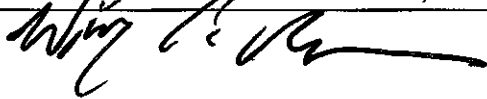


Department / School Name	Secretary/Bookkeeper - Laureate Park Elementary
Administrator / Department Head	Suzanne Workum
Cabinet Official / Area Superintendent	Mr. Bohn

*Suzanne Workum*  
*Mr. Bohn*

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Extended Day deposit was made missing date on deposit slip.	All deposits require dates. Training the coordinator to review procedure.	Extended Day Coordinator Andrette Lampkin (no longer with OCPS)	Immediately 9/14/2021
Assignment and accountability records were not properly completed for extended day. Missing receipt and explanation.	Complete the assignment and accountability record in it's entirety. Keep record of missing receipt.	Extended Day Coordinator Andrette Lampkin (no longer with OCPS)	Immediately 9/14/2021



Department / School Name	LIBERTY MIDDLE SCHOOL
Administrator / Department Head	Lovely Tinsley 
Cabinet Official / Area Superintendent	

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
PO was completed after the goods were purchased	PO should <u>always</u> be completed prior to purchase	T.Clarke - teacher Ellington - Bookkeeper ultimately responsible	To make sure all PO's are approved PRIOR to any purchases. Discussions held during pre-planning 8/5/21. Immediate correction, 9/9/2021
Sales tax was paid on reimbursement to teacher	As we are exempt, tax should not be reimbursed	Ellington, Bookkeeper	To make sure sales tax is never reimbursed. Also discussed in pre-planning, 8/5/21. Correction – immediate, 9/9/2021



Department / School Name	Lockhart Elementary School
Administrator / Department Head	Alyson Muse <i>Alyson Muse</i>
Cabinet Official / Area Superintendent	<i>Vanessa Fox</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? ASAP
Assignment and accountability records were not completed properly. Several subsidiary receipts were not listed as utilized. In addition, one of the receipt booklets used during the year was not listed on the assignment and accountability records. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end.	List used subsidiary receipts on Assignment and Accountability Records. Used receipt books should be listed on Assignment and Accountability Records	Jackeline Gomez Bookkeeper	Redo Accountability and Assignment Record (list all used subsidiary receipts and receipt book). 9/2021



(1)

Department / School Name	Lockhart Middle School
Administrator / Department Head	Lisa James, Principal <i>Lisa James</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)
Monies Collected outside of the main office turned in late. Should be turned in within 24 hrs of collection.	Continue to remind Staff-Faculty-Sponsors that funds are to be turned in within 24 hours of collection.	Bookkeeper & Principal	Immediately 10/11/2021
Assignment & Accountability record was not signed by the preparer. Should have been signed at the beginning of the school year.	Sign my Forms immediately upon the start of each new form.	Bookkeeper	Immediately 10/11/2021
COVID-19 Relief funds of \$1200.00 were deposited in the Principal's Discretionary Account. The only receipts recorded in the Principals Discretion Acct are those donations that specifically state that they are to be used at the Principals discretion.	These were funds given to us via PIE through the Foundation, to use in whatever way needed. Must advise PIE and anyone else that makes donations to specifically designate on PAPER how the Funds are to be used.	Bookkeeper & Principal	Immediately 10/11/2021



Sales tax of \$3.87 was reimbursed to a faculty member for purchases made on behalf of the Case Magnet Class. Sales tax paid to faculty Members are not reimbursable.	Pay closer attention to receipts. (This was done in error, there were approx. 4 receipts, I missed the tax on one of them.)	Bookkeeper	Immediately 10/11/2021
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Department / School Name	Magnolia - 1561
Administrator / Department Head	Principal Latonia Green <i>Latonia Green</i>
Cabinet Official / Area Superintendent	Dr. Jennifer Cupid-McCoy <i>Jennifer Cupid-McCoy</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? 10/30/2021
The balance of the internal funds appears excessive as of 6/30/21 relative to the school's activity for the year.	Monies will be utilized in the year of receipt to benefit the student body.	Latonia Green Principal	Funds will be utilized more throughout the year. 12/2021
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 principal's signature.	A log will be maintained for staff to sign receipt books in/out.	Jamala Lee Bookkeeper	Searching the district internet for a log document to report accountability and assignment of receipt book 10/14/2021
The following bank deposits were not deposited timely in the drop safe. School Board Policy requires that all collections must be deposited within the same day of Collection.	All monies collected will be deposited on the same day.	Jamala Lee Bookkeeper	Internal Accounts Handbook page 23 was reviewed and acknowledged.



**AUDIT RESPONSE MATRIX**


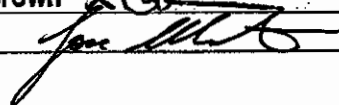
**FISCAL PERIOD OR AUDIT DATE: 2020-2021**

<b>A Sales report for the June Bistro sales was not signed by the Principal.</b>	<b>All sale reports will be handed to and approved by the Principal.</b>	<b>Bookkeeper/Principal</b>	<b>June's Sale report was signed by the Principal 10/13/2021</b>
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AUDIT RESPONSE MATRIX

FISCAL PERIOD: 2020-2021

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

Maitland Middle School
Aski Melik D. Brown 
Jose Martinez 

Exception Noted	Management Response	Responsible Person	Outcome Timeline
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? What is the evidence of completion?
<p>1. The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year.</p> <p>2. The Following monies collected forms did not indicate the total cash collected and the total checks collected. Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form.</p>	<p>Monies should be utilized in the same year of receipt.</p> <p>Mr. Ramos needs to be sure all documents are carefully detailed.</p>	<p>Fine Art Departments</p> <p>Bookkeeper – Mr. Ramos</p>	<p>We advised the music departments going forward they need to utilized funds in the same year of receipt to benefit the current student body.</p> <p>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>



<b>Department / School Name</b>	Maxey Elementary School
<b>Administrator / Department Head</b>	Principal Davis-Wilson <i>CDWilson</i>
<b>Cabinet Official / Area Superintendent</b>	Dr. Cupid-McCoy <i>Seamus Cupid-McCoy</i>

<b>Exception Noted (Finding / recommendation)</b>	<b>Management Response (Corrective Action)</b>	<b>Responsible Person (Name &amp; Title)</b>	<b>Expected Outcome &amp; Completion Date What is the evidence of the corrective action?</b>
<b>What is? What should be?</b>	<b>What needs to be done?</b>	<b>Who needs to do it?</b>	<b>When will the action be completed? (08/2021)</b>
One official receipt was issued for collections from multiple sources. School Board policy requires that a separate official receipt be issued for each monies collected form according to its origin identified on source documents.	Though multiples copies are/were made, issued for each monies collected form, to prevent confusion each source/deposit will be completed separately/individually.	Kim Kinsey, Secretary/Bookkeeper	Each source will be separate, individual from one another and issued a specified official receipt from date of audit, 08/26/2021, evidenced by copies provided.
Requisition and purchase order forms were not dated 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. The principal should date the form to provide evidence of when the requisition and purchase order form was approved.	All requisitions are dated once approved. Verify, review and confirm requisitions and purchase order forms are dated once signed and approved.	Carletta Davis-Wilson, Principal  Kim Kinsey, Secretary/Bookkeeper	Once approved and dated, review, verify and confirm. The evidence are dates listed on all requisitions and purchase order forms.



**AUDIT RESPONSE MATRIX**

FISCAL PERIOD OR AUDIT DATE: \_\_\_\_\_

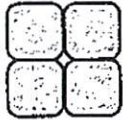
<b>Department / School Name</b>	Michael McCoy Elementary
<b>Administrator / Department Head</b>	Eric Unger <i>Eric Unger</i>
<b>Cabinet Official / Area Superintendent</b>	William Bohn <i>William Bohn</i>

<b>Exception Noted (Finding / recommendation)</b>	<b>Management Response (Corrective Action)</b>	<b>Responsible Person (Name &amp; Title)</b>	<b>Expected Outcome &amp; Completion Date What is the evidence of the corrective action?</b>
<b>What is? What should be?</b>	<b>What needs to be done?</b>	<b>Who needs to do it?</b>	<b>When will the action be completed? (MM/YYYY)</b>
The following donation with no specific purpose designated by the donor was posted to the Pricipal's Discretionary account.	We are going to make sure that we get a letter from the vendor to specify what account the donation need to be posted or in the check.	Janet Colón Secretary/Bookkeeper	It will be immediately, as soon we get a donation of a vendor we will make sure we have a letter if the check does not said for who is the donation for.
Subsidiary receipts were not issued immediately upon transfer of collections from the individual to the teachers for the following collection.	We will make sure that any money collect a subsidiary receipt will be complete.	Janet Colón Secretary/Bookkeeper	Effective immediately, all receipts will be written for each individual collection.
The requisition and purchase order form for the following check was not dated by the principal.	We will make sure that all requisitions get date and approved by the principal before purchase.	Janet Colón Secretary/Bookkeeper	Effective immediately, all requisitions and purchase orders will be completed/approved before purchases are made.



Department / School Name	Meadow Woods Elementary
Administrator / Department Head	Edmi Figueroa <i>Edmi Figueroa</i>
Cabinet Official / Area Superintendent	<i>[Signature]</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.	Verify that all purchase orders are completed before goods/service & Principal approval.	Bookkeeper-Rohanie Persad	Verify that purchase orders are completed before goods/service and Principal approval. 09/2021



Department / School Name	Meadow Woods Middle School
Administrator / Department Head	Marisol Mendez <i>Marisol Mendez</i>
Cabinet Official / Area Superintendent	John W. Wright <i>JW Wright</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Prior approval was not obtained by the principal for the wristband fundraiser. Any fundraisers must be approved by the principal prior to making any commitments. Principal signed and dated the wristband fundraiser on December 19, 2020 but the fundraiser started on November 20, 2020	Any fundraisers must be approved by the principal prior to making any commitments.	Christine McGivney-Bookkeeper, Marisol Mendez-Principal	Effective immediately we will ensure all fundraisers are approved by the principal prior to making any commitments. 09/2021

RECEIVED

SEP 30 2021






Department / School Name	Meadowbrook Middle School
Administrator / Department Head	Dr. David Hardrick <i>[Signature]</i>
Cabinet Official / Area Superintendent	Mrs. Tasha Brown-Cannon <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? <i>(MM/YYYY)</i>
A purchase order register could not be located.	A purchase order register will be maintained to record all approved purchases.	Bookkeeper	10/2021
The requisition and purchase order form for the following check was completed after the goods or service were purchased.	A requisition and purchase order form will be completed each time an individual request to make a purchase and will be approved by the principal prior to the purchase.	Principal/ Bookkeeper/ Sponsor	10/2021





Department / School Name	Bookkeeper- Athena Santiago/ Memorial Middle School 
Administrator / Department Head	Principal Kenisha M. Williams 
Cabinet Official / Area Superintendent	Area Superintendent James Larsen 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? <del>8/25/2021</del>
A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds	Principal needs to sign the journal entry	Athena Santiago Bookkeeper	8/25/2021 Same day of entry Evidence: Signature on journal entry
Check received was dated November 2020 but not deposited until March 2021.	Deposits need to be made on the day money/check is received.	Athena Santiago Bookkeeper	Same day money/check received.
Assignment and accountability records were not completed properly. (Receipt books)	Receipt books need to be signed back in promptly.	Athena Santiago Bookkeeper	8/25/2021 Evidence: Signatures on log
The following check (6439) was not supported by a vendor invoice or receipt.	Copy of invoices need to be kept with records.	Athena Santiago Bookkeeper	8/25/2021- Email was sent to vendor requesting a copy of the invoice.  All checks must have an invoice in order to pay for quote



Department / School Name MetroWest Elementary	
Administrator / Dr. Xhuljeta Gjini	<i>Xhuljeta Gjini</i>
Cabinet Official / Dr. Cupid-McCoy	<i>Senniger Cupid-McCoy</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)
Excessive balance of the Internal Funds	More of the funds will be utilized during the year to benefit the students	Dr. Gjini Principal Cindi Kirkley Secretary/Bookkeeper	10-2021 -05/2022
Monies collected from teachers were not turned in to bookkeeper by next day	All collections will be turned in by the following day	Cindi Kirkley Secretary/Bookkeeper	10/2021
Lost textbook collections were not forwarded to OCPS District at the end of fiscal year	Any balance for lost textbooks will be sent to District at the end of the fiscal year	Cindi Kirkley Secretary/Bookkeeper	6/2022



<b>Department / School Name</b>	Orange Technical College – Mid Florida Campus
<b>Administrator / Department Head</b>	<i>Alex Heidelberg</i>
<b>Cabinet Official / Area Superintendent</b>	Melanie Stefanowicz

<b>Exception Noted (Finding / recommendation)</b>	<b>Management Response (Corrective Action)</b>	<b>Responsible Person (Name &amp; Title)</b>	<b>Expected Outcome &amp; Completion Date What is the evidence of the corrective action?</b>
<b>What is? What should be?</b>	<b>What needs to be done?</b>	<b>Who needs to do it?</b>	<b>When will the action be completed? (MM/YYYY)</b>
Work order number 8108 corresponding to the official receipt, did not indicate the official receipt number. Official receipt numbers should be listed on the work orders to provide an accurate audit trail.	Business manager to check daily receipts, to ensure correct process for work orders is being done.	Wenyi Li Bookkeeper	Starting September 2021  The bookkeeper will check before submitting for signature all receipted work orders  Process to be completed by June 2022



<b>Department / School Name</b>	Millennia Elementary
<b>Administrator / Department Head</b>	D'Janira Pena
<b>Cabinet Official / Area Superintendent</b>	James Larsen

<b>Exception Noted (Finding / recommendation)</b>	<b>Management Response (Corrective Action)</b>	<b>Responsible Person (Name &amp; Title)</b>	<b>Expected Outcome &amp; Completion Date What is the evidence of the corrective action?</b>
<b>What is? What should be?</b>	<b>What needs to be done?</b>	<b>Who needs to do it?</b>	<b>When will the action be completed? (MM/YYYY)</b>
Monies collected form was not signed or dated by the bookkeeper.	Official Receipts numbers, subsidiary receipt numbers, total cash collected and total checks collected, and the dates that correspond to the amounts collected and deposited should be listed on the monies collected from and signed by the bookkeeper to provide an accurate audit trail.	Ciara Collado / Bookkeeper	All monies will be collected and signed with continuous action through fiscal period / 07/2021-06/30/2022
Monies collected outside the main office were not turned in to the school bookkeeper by the following day.	All external collections should be turned in to the bookkeeper by the following day, regardless of amount.	Trina Labaw / Media Specialist Ciara Collado / Bookkeeper	Monies will solely be collected via SchoolPay with continuous action through fiscal period / 07/2021-06/30/2022
An assignment and accountability record was not signed by the preparer.	All assignment and accountability records should be signed by the person responsible for maintaining the records.	Extended day Coordinator	All documents will be signed accordingly with continuous action through fiscal period / 07/2021-06/30/2022



Department / School Name	Mollie Ray Elementary
Administrator / Department Head	Dr. Nathaniel Stephens
Cabinet Official / Area Superintendent	Dr. Tashanda Brown-Cannon

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
1. A sales report was not completed for the Gatorade resale activity.	Complete a sales report for each sales activity conducted	The individual conducting the sale in conjunction with the bookkeeper	At the completion of the sale a sales report is generated and signed by the principal
2. Assignment and accountability records were not completed.	Assignment and Accountability record must be completed to record and account for each sub-receipt.	The individual assigned the receipt book must record all sub-receipts in conjunction with the bookkeeper	As receipts are utilized and inventoried at year-end. The record is reconciled and signed acknowledging completion by year-end
3. Donation designated by the donor for decorations for the math bee and transportation costs to the county math bee competition was posted to the Principal's Discretionary account.	Funds must be posted to the correct account.	The Bookkeeper	When funds are posted into the correct account. If there is no supporting documentation to deposit in the Principal's Discretionary account, the funds are posted to the designated account.



4. An official receipt did not include subsidiary receipts.	Supporting documentation should accompany all official receipts.	The Bookkeeper	Supporting documentation should accompany all funds received
5. It could not be determined if sales tax was paid on the Gatorade resale activity.	Vendor invoices and vendor receipts should be retained in internal funds records for auditing purposes	The Bookkeeper	Provide evidence of sales tax being paid by providing an invoice or receipt
6. Check number 5772 was written for \$326.36, but the vendor invoice was for \$924.50	All disbursements should be properly supported and agree with underlying documentation	The Bookkeeper	Underlying documentation will properly support the disbursement



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

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? <del>(MM/YYYY)</del>
Excessive funds in Internal Accounts	Need to spend funds in a timely manner before the end of the school year so it is used for the current student body	Stephanie Osmond Principal	6/30/2022
Missing dates on bank deposit slip	Need to put the date on every deposit slip on the day the deposit is made	Debra McCaleb Secretary/Bookkeeper	6/30/2022



Department / School Name	OAK RIDGE HIGH SCHOOL		
Administrator / PRINCIPAL	BENJAMIN ALVARADO <i>B. Alvarado</i>		
DEPARTMENT HEAD/AREA SUPERINTENDENT:	DR. HAROLD BORDER	<i>H. Border</i>	09/22/2021

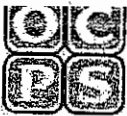
Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
<p>Cash disbursements:</p> <p>1. Sales tax totaling \$5.42 was paid on an exempt purchase. Purchases made by a school with ownership and title remaining with the school are exempt from sales tax.</p>	<p>Bookkeeper needs to pay attention on purchases that include taxes before reimbursing a teacher.</p>	<p>The Bookkeeper</p>	<p>As of right now the Bookkeeper will make sure no reimbursements include the repayment of taxes.</p>
<p>Fundraisers and admission events:</p> <p>2. Use tax was not calculated and remitted to the Florida Department of Revenue for the senior class pink t-shirt fundraiser sales totaling \$400.00. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.</p>	<p>Taxes are to be paid on All purchases for resale and profit.</p>	<p>Teacher /Bookkeeper</p>	<p>Teachers have been informed that vendors should include sales tax on fundraising purchases.</p>





Department / School Name	Ocoee Elementary
Administrator / Department Head	Kandace Goshe <i>Kandace Goshe</i>
Cabinet Official / Area Superintendent	Jennifer Cupid-McCoy <i>Jennifer Cupid-McCoy</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed?
A journal entry made to the public relations account was not appropriate. School Board policy requires that transfers to the public relation account cannot cause the account balance to exceed \$550 for elementary schools. WP2200	Policy for transfers will be closely monitored.	Bookkeeper/Principal	August 2021  Journal entries will be kept according to School Board policy requirements



Department / School Name	Ocoee Middle School
Administrator / Department Head	Samuel Davis
Cabinet Official / Area Superintendent	Dr. Cupid-McCoy <i>Samuel Davis</i> <i>Sennys Cupid-McCoy</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>10/30/2021</u>
Collections totaling \$100 were not deposited with the Bookkeeper by the next business day.	Principal will ensure new bookkeeper complies with School Board Policy DIB requires all collections be deposited within a school safe or the depository the same day of collection.	Samuel Davis New Bookkeeper	Upon hiring of new Bookkeeper, Mr. Davis will ensure complete training for position, review and compliance with School Board Policy DIB and Internal Accounts Handbook.  Estimated Date: 10/30/2021
The following collections were placed in a safe that is not often used in March 2020 right before the pandemic but were not processed for bank deposit until March and May 2021.	Principal will ensure new bookkeeper complies with School Board Policy DIB requires all collections be deposited within a school safe or the depository the same day of collection.	Samuel Davis New Bookkeeper	Upon hiring of new Bookkeeper, Mr. Davis will ensure complete training for position, review and compliance with School Board Policy DIB and Internal Accounts Handbook.  Estimated Date: 10/30/2021
Expenditures totaling \$1,565.57 occurred without the Principal's prior written approval. (The invoice or receipt was dated before the Principal's approval on the purchase order or there was no purchase order.)	New bookkeeper will be trained School Board Policy DIB, specifically: "All purchases from internal funds shall receive advance written authorization of the principal or designee." Without prior	Samuel Davis New Bookkeeper	Upon hiring of new Bookkeeper, Mr. Davis will ensure complete training for position, review and compliance with School Board Policy DIB and Internal Accounts Handbook.  Estimated Date: 10/30/2021



	authorization, purchases from internal funds could exceed the resources of the account and inappropriate expenditures could occur.		
The Assignment and Accountability records for the pre-numbered subsidiary receipts were not completed with totals and all subsidiary receipts used during the school year were not listed on the form	New bookkeeper will be trained on Internal accounts handbook, specifically: Receipts utilized must be listed by actual receipts type, series and quantity” and “On or before June 30 <sup>th</sup> of each school year, an inventory of all unused receipts must be taken by the school bookkeeper and noted on the assignment and accountability record.”	New Bookkeeper Samuel Davis	Upon hiring of new Bookkeeper, Mr. Davis will ensure complete training for position, review and compliance with School Board Policy DIB and Internal Accounts Handbook.  Estimated Date: 10/30/2021
The yellow copy of the subsidiary receipts used during the school year could not be located.	New bookkeeper will be trained on Internal accounts handbook, specifically: all subsidiary receipts are subject to audit and must be filed in numerical order.	Samuel Davis New Bookkeeper	Upon hiring of new Bookkeeper, Mr. Davis will ensure complete training for position, review and compliance with School Board Policy DIB and Internal Accounts Handbook.  Estimated Date: 10/30/2021
Subsidiary receipts were not issued for digital device collections not received via the School Pay credit card method.	New bookkeeper will be trained on Internal accounts handbook, specifically: subsidiary receipts are issued for funds from all sources other than direct sales.”	Samuel Davis New Bookkeeper	Upon hiring of new Bookkeeper, Mr. Davis will ensure complete training for position, review and compliance with School Board Policy DIB and Internal Accounts Handbook.  Estimated Date: 10/30/2021



<p>The Jostens yearbook agreement was not signed by the Principal.</p>	<p>New bookkeeper will be trained on Internal accounts handbook, specifically: all contracts must be executed by the Principal.</p>	<p>Samuel Davis New Bookkeeper</p>	<p>Upon hiring of new Bookkeeper, Mr. Davis will ensure complete training for position, review and compliance with School Board Policy DIB and Internal Accounts Handbook.</p> <p>Estimated Date: 10/30/2021</p>
<p>Adequate supporting documentation was not filed for two internal account checks and four purchasing card transactions:</p>	<p>New bookkeeper will be trained on Purchasing Card Manual, specifically: sound business practices require an itemized invoice or receipt to be filed to support expenditures.</p>	<p>Samuel Davis New Bookkeeper</p>	<p>Upon hiring of new Bookkeeper, Mr. Davis will ensure complete training for position, review and compliance with School Board Policy DIB and Internal Accounts Handbook.</p> <p>Estimated Date: 10/30/2021</p>
<p>Audit found that the sales report for the lollipop fundraiser on September 7, 2021 and a loss in sales potential totaling \$2,636 was disclosed. The school purchased over 4,000 lollipops to sell right before the pandemic and many spoiled and were not available for resale.</p>	<p>New bookkeeper will be trained School Board Policy DIB, specifically: School Board Policy DIB states: "A financial report shall be filed with the principal at the close of each fund-raising activity.</p>	<p>Samuel Davis New Bookkeeper</p>	<p>Upon hiring of new Bookkeeper, Mr. Davis will ensure complete training for position, review and compliance with School Board Policy DIB and Internal Accounts Handbook.</p> <p>Estimated Date: 10/30/2021</p>
<p>A PTA check totaling \$318.62 was recorded in the Principal's Discretionary account but was not supported with a letter designating that the funds were for the Principal's Discretionary account. Additional research showed that this check was a reimbursement for backboard</p>	<p>New bookkeeper will be trained on Internal accounts handbook, specifically: a donation letter for receipts that are recorded in the Principal's Discretionary account stating that the funds are to be used at the principal's discretion.</p>	<p>Samuel Davis New Bookkeeper</p>	<p>Upon hiring of new Bookkeeper, Mr. Davis will ensure complete training for position, review and compliance with School Board Policy DIB and Internal Accounts Handbook.</p> <p>Estimated Date: 10/30/2021</p>

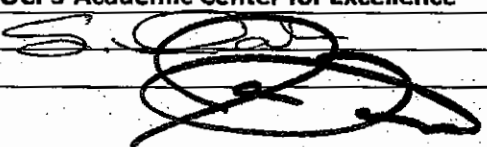


padding expense that was purchased by the school from the Athletics account in March 2020.	Donations should be recorded in the same account as the expenditures for which the donation was made.		
State sales tax totaling \$40.61 was not remitted to the vendor or to the Florida Department of Revenue for the Lollipop fundraiser.	New bookkeeper will be trained School Board Policy DIB, specifically: remitting sales tax is required for most resale/fundraising activities. When possible, the sales tax should be paid directly to the vendor.	Samuel Davis New Bookkeeper	Upon hiring of new Bookkeeper, Mr. Davis will ensure complete training for position, review and compliance with School Board Policy DIB and Internal Accounts Handbook.  Estimated Date: 10/30/2021
Chorus transportation charges from March 4, 2020 were paid twice. The first payment totaling \$385 was made with check no, 7538 dated March 25, 2020. We verified that check no. 7538 cleared the bank in April 2020. Check no. 7645, dated October 21, 2020, also paid the vendor for this service and we verified this check cleared the bank in November 2020.	New bookkeeper will be trained on Internal accounts handbook, specifically: Handbook requires school personnel to verify the accuracy of invoices(s) before forwarding to the bookkeeper for payment.	School personnel will be trained on requirements for submission	This overpayment has been addressed and reimbursement is pending at this time.  Estimated 10/15/2021
The National Junior Honor Society account purchased gift cards totaling \$25 for the Crossing Guards.	Principal will ensure that: The Internal Accounts prohibits gift card purchases from Internal Account funds, unless given as a donation from an external entity with a letter stating the purpose of the donation.	Samuel Davis	Upon hiring of new Bookkeeper, Mr. Davis will ensure complete training for position, review and compliance with School Board Policy DIB and Internal Accounts Handbook.  Estimated Date: 10/30/2021



<p><b><u>Year-End Reporting</u></b></p> <p>The school reported no accounts payable as of June 30, 2021 but our review found \$1,198 that should have been reported.</p> <p>The school reported no accounts receivable as of June 30, 2021 but our review found \$210 that should have been reported.</p> <p>The school reported no inventory on hand at June 30, 2021 but our review found \$216 that should have been reported.</p> <p>The Internal Accounts Handbook states that schools are required to report accounts payable, accounts receivable and inventory at year-end.</p>	<p>Principal will conduct a thorough review of the school's internal accounts processes be conducted with the goal of bringing the school's practices into compliance with School Board Policy DIB and the Internal Accounts</p>		<p>Upon hiring of new Bookkeeper, Mr. Davis will ensure complete training for position, review and compliance with School Board Policy DIB and Internal Accounts Handbook.</p> <p>Estimated Date: 10/30/2021</p>
<p>The school split transactions on the Purchasing Card to circumvent the single purchasing card transaction limit of \$999.00.</p>	<p>New bookkeeper will be trained on Internal accounts handbook, specifically: The Purchasing Card Manual states payment for purchases shall not be split as an attempt to stay within the single purchase limit.</p>		<p>Upon hiring of new Bookkeeper, Mr. Davis will ensure complete training for position, review and compliance with School Board Policy DIB and Internal Accounts Handbook.</p> <p>Estimated Date: 10/30/2021</p>



Department / School Name	OCPS-Academic Center for Excellence
Administrator / Department Head	
Cabinet Official / Area Superintendent	

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? <b>[MM/YYYY]</b>
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.	Ensure teachers are turning money in within 24 hours of collection.	Teacher collecting money and Buffy Harp-Poole (Bookkeeper)	09/14/2021
Check number 5249 was written for \$1,288.40, but the store receipt was for \$1,278.40. All disbursements should be properly supported and agree with the underlying documentation.	Make sure vendor run check for the correct amount stated on the receipt.	Buffy Harp-Poole (Bookkeeper)	09/14/2021



Department / School Name	Odyssey Middle School
Administrator / Department Head	Beatriz B. Smith <i>Beatriz B. Smith</i>
Cabinet Official / Area Superintendent	William Bohn <i>William Bohn</i>

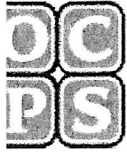
Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed?
Digital devices and digital peripherals collections were not forwarded to the District office as of June 30, 2021.  Send remaining funds to the District office before June 30 <sup>th</sup> each year.	Digital collections will be forwarded to the District office no later than June 30 <sup>th</sup> of each year.	Shannan Ritter-Bookkeeper	Consistently monitoring proper procedures. All personnel must follow procedures outlined in our OCPS financial handbook.  To begin immediately.
Exception Noted Finding / Recommendation	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
A PROP-2 form was not completed for the purchase of the Eastman Model 80 Bass outfit. PROP-2 forms must be completed for all capital expenditures of \$1000 or more.  Be sure to provide teachers with PROP-2 forms when needed.	To provide PROP-2 forms as needed.	Shannan Ritter-Bookkeeper	Consistently monitoring proper procedures. All personnel must follow procedures outlined in our OCPS financial handbook.  To begin immediately.





<b>Department / School Name</b>	Orange Center Elementary
<b>Administrator / Department Head</b>	Dr. Fredrick Brooks <i>Fredrick Brooks</i>
<b>Cabinet Official / Area Superintendent</b>	Dr. Jennifer Cupid-McCoy <i>Jennifer Cupid-McCoy</i>

<b>Exception Noted (Finding / recommendation)</b>	<b>Management Response (Corrective Action)</b>	<b>Responsible Person (Name &amp; Title)</b>	<b>Expected Outcome &amp; Completion Date What is the evidence of the corrective action?</b>
<b>What is? What should be?</b>	<b>What needs to be done?</b>	<b>Who needs to do it?</b>	<b>When will the action be completed? (09/28/2021)</b>
Digital Device and Digital Devices-Peripheral collections were not forwarded to the District office as of June 30, 2021. Any balance in the Digital Devices and Digital devices-Peripheral account must be sent to the District office at the end of the year.	Make sure the Digital Devices and the Digital Devices-Peripheral accounts are checked at least twice a month, to ensure funds are being sent to the District Office.	Kiyada Moton	Moving forward, I will make sure all checks from Digital Devices and Digital Devices-Peripheral account are sent to the District office by the 17 <sup>th</sup> of each month.



FISCAL PERIOD: 2021-2022

AUDIT RESPONSE MATRIX

DEPARTMENT/SCHOOL: OTC - ORLANDO CAMPUS

ADMINISTRATOR/PRINCIPAL: Scott Weidl *Scott Weidl*

DEPARTMENT HEAD/AREA SUPERINTENDENT: Melanie Stefanowicz *Melanie Stefanowicz* 10/12/2021

Exception Noted	Management Response	Responsible Person	Outcome Timeline
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? What is the evidence of completion?
<p>1. Check number 12570 for \$10 was an outstanding item older than 6 months.</p> <p>*Outstanding checks for over six months must be followed up on to resolve or void.</p>	<p>The School Bookkeeper must follow up to resolve or void any outstanding check in a period of six months to ensure compliance with the audit mandates.</p>	<p>School Bookkeeper</p>	<p>The action will be completed after October 2021.</p> <p>The School Bookkeeper will make sure to resolve or void any outstanding check before the period of six months.</p>




**AUDIT RESPONSE MATRIX**

**FISCAL PERIOD OR AUDIT DATE: 2020-2021**

<b>Department / School Name</b>	Orlo Vista Elementary
<b>Administrator / Department Head</b>	Raquel Flores <i>Raquel Flores</i>
<b>Cabinet Official / Area Superintendent</b>	Dr. Tashanda Brown-Cannon <i>TAC</i>

<b>Exception Noted (Finding / recommendation) What is? What should be?</b>	<b>Management Response (Corrective Action) What needs to be done?</b>	<b>Responsible Person (Name &amp; Title) Who needs to do it?</b>	<b>Expected Outcome &amp; Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)</b>
Digital Device and Digital Device Peripheral fee collections were not forwarded to the District office as of June 30, 2021.	Any balance in the Digital Device and Digital Device Peripheral accounts must be sent to the District office as the end of the year.	Angela Mohamed, Secretary/Bookkeeper Raquel Flores, Secretary/Bookkeeper	We will send digital device collection monthly and ensure that there is a zero balance on June 2022.



Department / School Name	Palm Lake ES
Administrator / Department Head	James Weis, Principal
Cabinet Official / Area Superintendent	Dr. James Larsen 

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed?
Check number 6662 for \$42.00 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. WP 2201	Invoice notated Principals honor roll and A/B honor roll when it should have noted character club. For future reference, the student incentive account will be used for pencil orders.	Neena Wilson Secretary/Bookkeeper	Different account will be used for all future pencil orders immediately as of 08/2021

James Weis principal 8/9/2021      Neena Wilson Bookkeeper 8/9/2021



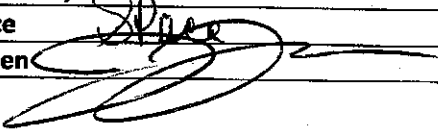
Department / School Name	PINE HILLS E.S.	2021-2022
Administrator / Department Head	LaTonya Smothers	<i>LaTonya Smothers</i>
Cabinet Official / Area Superintendent	Dr. Cupid-McCoy	<i>Samuel Cupid-McCoy</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The requisition and purchase order form for the following check was not signed by the Principal. A requisition and purchase order form must be completed each time an individual request to make a purchase and must be approved by the Principal prior to the purchase.	Cassandra Henderson will make sure that a requisition and purchase order are approved and signed by the Principal each time an individual request is made.	Cassandra Henderson Secretary/Bookkeeper	Immediately as of 09/27/2021 The Principal will sign all requisition forms.
Transfer journal entry number 138885 dated April 9, 2021, transferring \$50.00 from General account to cash account was supported by a fund transfer journal entry proof sheet, but was not signed by either the principal or bookkeeper. A fund transfer journal entry proof sheet should be signed by the Principal authorizing the	Cassandra Henderson will make sure all transfer journal entries are signed by Secretary and Principal at all times.	Cassandra Henderson Secretary/Bookkeeper	Immediately as of 09/27/2021 The Principal and Secretary will sign all transfer forms.



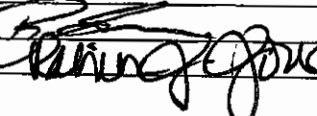
<p>transfer of funds. A copy of this report should be retained in the internal funds file for auditing purposes.</p>			
<p>Request for fund raising activity form were not completed for any fund raising activity. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the prior to making any commitments. In addition, no sales reports were completed for any fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.</p>	<p>Cassandra Henderson will make sure that a fund raising activity form is prepared and approved by the Principal prior to any fund raising activities are started. In addition, all sales reports will be completed and signed by the Principal.</p>	<p>Cassandra Henderson Secretary/ Bookkeeper</p>	<p>Immediately as of 09/27/2021 The Principal will sign and approve all fundraiser activity and sales form.</p>



Department / School Name	Pineloch Elementary School
Administrator / Department Head	Dr. Stacey Price
Cabinet Official / Area Superintendent	Dr. James Larsen 

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed?
The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the School's activity for the year.	Monies should be utilized in the year of receipt to benefit the current student body.	Bookkeeper/Principal	These funds are usually spend for our end of the year spring carnival. Since we were not able to have this event in May 2021, the funds were not expended. We are working with finance to try to determine other items we can purchase with these funds.



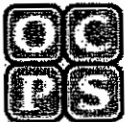
<b>Department / School Name</b>	Prairie Lake Elementary
<b>Administrator / Department Head</b>	Robert Strenth
<b>Cabinet Official / Area Superintendent</b>	Dr. Rahim Jones 

<b>Exception Noted (Finding / recommendation)</b>	<b>Management Response (Corrective Action)</b>	<b>Responsible Person (Name &amp; Title)</b>	<b>Expected Outcome &amp; Completion Date What is the evidence of the corrective action?</b>
<b>What is? What should be?</b>	<b>What needs to be done?</b>	<b>Who needs to do it?</b>	<b>When will the action be completed?</b> <del>(MM/YYYY)</del>
The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body. WP 2200 TB	Spend Down Funds on Entire Student Body	Robert Strenth / Principal	05/2022
Assignment and accountability records were not completed. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature. WP 2201 AP - Receipts	All Receipt Books for 2020-2021 school year will be collected and logs will be filled out and redistributed with new accountability logs	Lisa Fix / Secretary / Bookkeeper	Immediately



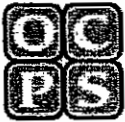


<p>The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase. WP 2201 Disbursements Testing</p> <table border="1"> <thead> <tr> <th>Check number</th> <th>Check amount</th> <th>Date of approval</th> <th>Date of purchase</th> </tr> </thead> <tbody> <tr> <td>6074</td> <td>\$397.42</td> <td>February 1, 2021</td> <td>January 27, 2021</td> </tr> </tbody> </table>	Check number	Check amount	Date of approval	Date of purchase	6074	\$397.42	February 1, 2021	January 27, 2021	<p>Staff will be informed that no purchase will be reimbursed if the purchase is made prior to the proper approval from Dr. Strenth</p>	<p>Lisa Fix / Secretary / Bookkeeper</p>	<p>Immediately</p>
Check number	Check amount	Date of approval	Date of purchase								
6074	\$397.42	February 1, 2021	January 27, 2021								



Department / School Name	Roberto Clemente Middle School;
Administrator / Department Head	Mrs. Betzabeth Reussow <i>[Signature]</i>
Cabinet Official / Area Superintendent	Mr. William Bohn <i>[Signature]</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? <u>MM/YY</u>
An assignment and accountability record was not signed by the preparer. All assignment and accountability records should be signed by the person responsible for maintaining the records.	All records will be signed	Bookkeeper	Overlooked sheet was signed 10/2021
The following subsidiary receipt could not be located. All subsidiary receipts, including voided subsidiary receipts, should be retained in the Internal Funds records for auditing purposes. Any missing receipts should have written explanation and include the Principals signature.  Number: 2380 dated November 17, 2020 for \$40.00	Receipts will be issued for all funds received	Individual collecting funds	In the future receipts will be written 10/2021



<b>Fundraising and admission events: Prior approval was not obtained by the District Office for the Snapraise fundraiser for Band conducted online. Any online fundraiser must be approved in writing by the District office prior to making any commitments.</b>	<b>Permission will be requested from the District for this type of fundraiser</b>	<b>Person holding fundraiser</b>	<b>In the future permission will be requested</b>  10/2021



Department / School Name	Robinswood Middle School
Administrator / Department Head	Nicole Jefferson, Principal <i>Nicole Jefferson</i>
Cabinet Official / Area Superintendent	Jennifer Cupid-McCoy, Area Superintendent <i>Jennifer Cupid-McCoy</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>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. Some of the monies collected had dates that the sponsor collected the cash that appear to be altered. Monies collected form should not be altered in any manner and should represent the original date of collection from the sponsor and bookkeeper. Official receipt number Date of collection Date deposited with bookkeeper 2286 July 6, 2020 July 14, 2020 2453 June 11, 2021 June 15, 2021</p>	<p>Sponsors/staff need to turn in the funds collected by the following day and all deposits should be made timely</p> <p>Bookkeeper was out of the office and deposit was placed in the safe until return from vacation. Bookkeeper will make sure a note is place on the monies collected deposits form when every absent in the future.</p>	<p>Sponsors and Bookkeeper</p>	<p>Internal accounting monies collected procedures reviewed with sponsors and bookkeeper 10-05-2021</p>



<p>The following official receipt(s) did not include proper supporting documentation. Supporting documentation, such as a deposit slip, remittance advice, detailed monies collected form, or a subsidiary receipt, should accompany all official receipts. Official receipt number Official receipt date Official receipt amount 2324 November 10, 2020 \$5110.00</p>	<p>The deposit slip was accidentally place in the deposit bag and no copy of deposit ticket kept. Bookkeeper should have written up a duplicate deposit ticket for her records.</p>	<p>Bookkeeper</p>	<p>10-05-2021 Duplicate deposit ticket written for internal files.</p>



Department / School Name	Rock Lake Elementary
Administrator / Department Head	Melanie Simmons <i>Melanie Simmons</i>
Cabinet Official / Area Superintendent	Tashanda Brown Cannon <i>Tashanda Brown Cannon</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? <del>(MM/DD/YY)</del>
Assignment and accountability records were not complete. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.	Subsidiary receipts will be accounted for on an assignment and accountability record and inventoried at year-end.	Bookkeeper	Activity will begin when receipts books are issued and completed in June 2022 before teacher's school year ends.
Sales tax totaling \$.97 was reimbursed on an exempt purchase. Purchases made by a school with ownership and title remaining with the school are exempt from sales tax.	No tax will be reimbursed to employees for any purchases made for the school.	Bookkeeper	Evidence will be ongoing throughout the school year. No sales tax will be reimbursed for items for school use.



Department / School Name	Rock Springs Elementary
Administrator / Department Head	Kari Darr <i>Kari Darr</i>
Cabinet Official / Area Superintendent	<i>Ramin 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, 2021 relative to the school's activity for the year.	Monies should be utilized in the year of receipt to benefit the current student body.	Tara Burt	Use student monies for current school year by June 30, 2022.
A purchase order register could not be located.	School Board policy requires that a purchase order register be maintained to record all approved purchases.	Tara Burt	Use the purchase order register for all checks that are written.  June 30, 2021
The requisition and purchase order form for the following check was completed after the goods or services were purchased.	A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.	Tara Burt	A purchase order must be completed and approved by the principal prior to the purchase.  June 30, 2021



Department / School Name	Rolling Hills ES
Administrator / Department Head	Farah Henderson <i>[Signature]</i>
Cabinet Official / Area Superintendent	Dr. Rahim Jones <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)
General procedures: 1. Digital devices and digital devices – peripheral collections were not forwarded to the District office as of June 30, 2021. Any balance in the Digital Devices and Digital Devices – Peripheral accounts must be sent to the District office at the end of the year.	I will make sure that the funds are sent to the District by the end of the year.	Fanta Smith, School Secretary/Bookkeeper	The funds were sent to the district already. I just missed the deadline of 6/30/2021.





Department / School Name	ROSEMONT ELEMENTARY
Administrator / Department Head	AMANDA ELLIS <i>AE</i>
Cabinet Official / Area Superintendent	DR. TASHANDA BROWN-CANNON <i>TBC</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? <b>09/2021</b>
Digital Devices & Digital Devices-Peripheral collections not forward to District at end of year June 2021, devices purchased by District.	Forward all Digital Devices & Digital Devices-Peripheral collections to District at end of school year for devices purchased by District.	Ethel Harris-Bookkeeper	All Digital Devices & Digital Devices-Peripheral collections forwarded to District for devices purchased by District.



Department / School Name	Sadler Elementary School
Administrator / Department Head	Lindsey K Smestad <i>XSmestad</i>
Cabinet Official / Area Superintendent	Dr. James Larsen

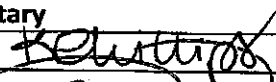

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed?
Cash disbursements: Check #5521 for \$1,929 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.	Rosa Curbelo-Fortuna	Bookkeeper will make sure from now on that all expenditures from the General account will be for the entire student body. <del>09/2021</del>



<b>Department / School Name</b>	Sally Ride ES
<b>Administrator / Department Head</b>	Kahlil Ortiz
<b>Cabinet Official / Area Superintendent</b>	William Bohm

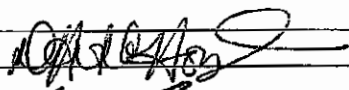
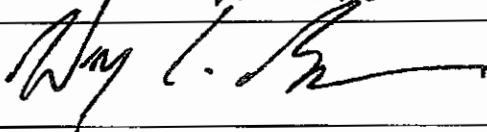
Exception Noted (Finding / recommendation) <b>What is? What should be?</b>	Management Response (Corrective Action) <b>What needs to be done?</b>	Responsible Person (Name & Title) <b>Who needs to do it?</b>	Expected Outcome & Completion Date What is the evidence of the corrective action? <b>When will the action be completed? (MM/YYYY)</b>
The extended day deposit records, deposit slips and subsidiary receipts for the week of February 25, 2021 was not given to the Bookkeeper for 3 days. Extended Day Coordinator was out on COVID-19 quarantine and was not able to get the deposit to the Bookkeeper right away.	All extended day records should have been forwarded to the Bookkeeper by the next business day. WP2201	Extended Day Coordinator – Christopher Castellanos, at the time.	For the 2021-22 school year, we are outsourcing with Dramatic Education, going forward.



Department / School Name	Sand Lake Elementary
Administrator / Department Head	Kathleen Phillips 
Cabinet Official / Area Superintendent	Dr. James Larsen 

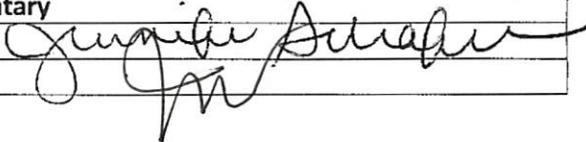
Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Assignment and Accountability records were not complete	Signature on Assignment and Accountability records sheet	Kathleen Phillips-Principal Jodi Goersch-Bookkeeper/Secretary	Signed at year end 6/2022
Monies collected not turned into the school bookkeeper by following day	Turn monies into Bookkeeper by the following day	Cynthia Penney-Media Specialist Jodi Goersch-Bookkeeper/Secretary	Next time monies to be collected. School year 2021-2022
Deposit slips not dated	Date Deposit slips	Jodi Goersch-Bookkeeper/Secretary	Next Deposit. School year 2021-2022
Journal entry #131885-improper transfer from Extended Day	Correct the transfer	Jodi Goersch-Bookkeeper/Secretary	Transfer corrected, phone conversation with Mary (Jackie) Swinton-Matthews 10/7/2021



Department / School Name	SHENANDOAH ELEMENTARY
Administrator / Department Head	DESIREE HITCHMON-HOUGHTON 
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? <u>MM/YY/CC</u>
The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	Funds need to be spent during the current school year.	Whoever collects money and does fundraisers need to buy items before the end of the school year.	Immediately
The deposit records for October 8, 2020 did not reflect the appropriate sub receipt numbers for the deposit. All deposit records must contain the appropriate sub receipt numbers and be signed by both key holders.	The extended day coordinator need to write receipt numbers on her deposits.	Mary Riccaboni, Extended Day Coordinator	Immediately



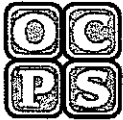
Department / School Name	Shingle Creek Elementary
Administrator / Department Head	Jennifer Schafer 
Cabinet Official / Area Superintendent	

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)
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.	Communicate to all teachers and staff that any money collected has to be turned in the same day or the following day.	Christina Valdespino (Secretary/Bookkeeper)	10/2021
			<p style="text-align: center;"><b>RECEIVED</b></p> <p style="text-align: center;">OCT 13 2021</p> <p style="text-align: center;">OCPS INNOVATION OFFICE</p>



Department / School Name	South Creek Middle School
Administrator / Department Head	Orlando D. Norwood
Cabinet Official / Area Superintendent	William Bohn

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Digital devices and peripheral collections were not forwarded to the District office as of Jun 30, 2021. Any balance in the Digital Devices and Digital Device-Peripheral accounts must be sent to the District office at the end of the year	Bookkeeper needs to forward any balance in the Digital Device and Peripheral accounts to the District on a monthly basis during the preparation of the end-of-month reports.	Bookkeeper	Bookkeeper will forward any balance from the Digital Device and Digital Device-Peripheral accounts at the end of each month.
Box Top donations of \$16.40 with no specific purpose (or designated by the donor for xxx) were deposited into the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.	Bookkeeper needs to make sure that the donor specifies any donation or monies going into the Principal Discretionary account can be used at the principal's discretion.	Bookkeeper and Principal	Bookkeeper will ensure any donations made to the school are allocated to the appropriate accounts followed by the correct documentation. Principal and bookkeeper will work together to make sure donors are clear and specifically state the exact use for any funds posted to the Principal's Discretionary account.
The assignment and accountability record was not signed by the preparer. All assignment and accountability records should be signed by	Bookkeeper needs to be responsible for all assignment and accountability records as well as signed and noted.	Bookkeeper	Bookkeeper will ensure that the assignment and accountability record is kept in compliance and signed accordingly.

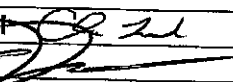
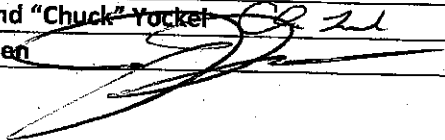


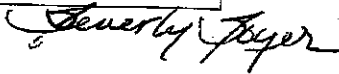
the person responsible for maintaining the records.			
The subsidiary receipts were not kept in sequential order. Subsidiary receipts should be kept in sequential order to provide an appropriate audit trail and inventoried at year-end.	Bookkeeper needs to keep subsidiary receipts in sequential order for proper audit trails and inventory.	Bookkeeper	Bookkeeper will ensure all receipts are accounted for as well as kept in sequential order.
Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.	Bookkeeper needs to make sure all monies that are collected outside of the office be turned in the next following day.	Bookkeeper	Bookkeeper will enforce as well as collect any external monies by the next following day.
A sales report was not completed for the Latino in Action class candy sales. A sales report is required for each sales activity conducted and must be signed by the principal.	Bookkeeper needs to make sure a Sales report is turned in for any group/school club for each sales activity conducted followed by a signature by the principal.	Bookkeeper and Principal	Bookkeeper will ensure a Sales report is completed and turned in after every sales activity conducted as well as working with the Principal for review and signature.





8/23/2021

Department / School Name	Southwest Middle School
Administrator / Department Head	Raymond "Chuck" Yockett 
Cabinet Official / Area Superintendent	Dr. Larsen 

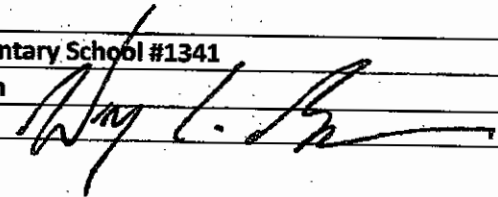


Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Internal Funds appear excessive as of June 30, 2021	Internal funds need to be spent.	Teachers need spend the funds that were collected	As students and teachers are now on campus, expenditures will be made using their internal funds by 06/2022
An unrestricted contribution was posted to Principal's Discretionary Account.	Transfer to Student Incentive account.	Beverly Boyer Bookkeeper	Transfer processed #144143, 10/25/2021
Check 7426 was written out for 2150.00, invoice was \$2000, shipping was not included in the invoice.	Even though shipping fee was on the quote and confirmed by the vendor's account payable staff, should have not paid until corrected invoice was sent	Beverly Boyer Bookkeeper	If a discrepancy between quote and invoice will wait to process payment until corrected invoice is sent.



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: \_\_\_\_\_

Department / School Name	Southwood Elementary School #1341
Administrator / Department Head	Stacey Tanenbaum
Cabinet Official / Area Superintendent	William Bohn 

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
8/20/2020- Transfer journal 132864; transferring \$6,762 from Extended Day to Cash account was supported by a fund transfer journal entry proof sheet, but not signed.	A fund transfer journal entry proof sheet should be signed by principal authoring the transfer of funds.	Bookkeeper	Pay more attention to details moving forward. September 2021



Department / School Name	Spring Lake Elementary
Administrator / Department Head	Patty Harrelson <i>Patty Harrelson</i>
Cabinet Official / Area Superintendent	Rahim J. Jones, Ed.D. <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? <del>(MM/YY)</del>
Improper expenditure made to the bookkeeper for healthy supplies reimbursement. School Board prohibits reimbursement to the bookkeeper.	Another employer will need to purchase any items that need to be reimbursed from Internal Accounts.	Kathy Wise Bookkeeper	Bookkeeper will never purchase items that need reimbursement. 08/31/2021



Department / School Name	Stone Lakes Elementary
Administrator / Department Head	Dr Andronidus Rollins <i>Andee Rollins</i>
Cabinet Official / Area Superintendent	John Wright <i>JW</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? <b>08/2021</b>
Assignment and Accountability Record was not completed.	Make sure we complete the Assignment and Accountability Record for all Missing Receipts	Diane Hanna - Secretary Dr Andronidus Rollins - Principal	This year we have already started a new Assignment & Accountability Record for 2021-2022, and we are keeping it up to date. It will be completed and all missing receipts will be accounted for and added to the Audit box at the end of the year.
Assignment and Accountability Record was not signed by the Preparer or Principal	Make sure the Assignment and Accountability Record is completed and signed by the Preparer and the Principal	Diane Hanna – Secretary Dr Andronidus Rollins - Principal	We will complete the Assignment and Accountability Record and it will be signed by the Preparer and by the Principal at the end of the year.



Department / School Name	Summerlake Elementary
Administrator / Department Head	Delaine Bender
Cabinet Official / Area Superintendent	JENNIFER CUPID-MCCOY <i>Jennifer Cupid-McCoy</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)
Lost textbooks collections were not forwarded to the District office at the end of the year.	Auditor explained to Mrs. Stephens that all money collected for lost textbooks, digital devices and peripherals should be forwarded to the district.	Karen Quiles Stephens – secretary/bookkeeper	Copy of the check will be attached to this matrix. This action will be completed 10/01/2021
An assignment and accountability record was not signed by the preparer. (Previous secretary)	All assignment and accountability records should be signed by the person responsible for maintaining the records.	Karen Quiles Stephens – secretary/bookkeeper	Mrs. Quiles-Stephens will sign all accountability records. This action will be completed every time a accountability record is made.
Request for fund raising activity form and sales report were not completed for fund raising activity.	A request for fund raising activity should be prepared for all fund activity and sales report must be signed by the principal.	Karen Quiles-Stephens – secretary/bookkeeper	As today, 10/01/2021, there are no fund-raising activity schedule for this school year 2021-2022. Mrs. Quiles-Stephens will follow all procedures instructed in the Internal Handbook.



Department / School Name	Sun Blaze ES-1831
Administrator / Department Head	Christine Szymanski - <i>[Signature]</i>
Cabinet Official / Area Superintendent	William Bohm - <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)
Purchase made before principal's approval.	Request/Purchase form must be completed and approved before purchase is made.	Requestor Bookkeeper Principal	Immediately 09/01/2021 forward.



Department / School Name	SunRidge Elementary
Administrator / Department Head	Douglas Farley, Principal
Cabinet Official / Area Superintendent	Jennifer Cupid-McCoy <i>Jennifer Cupid McCoy</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 collected for classroom activity fees were posted to the field trip account.	Cash receipts collected will be posted to the correct account.	Talaya Ezell Bookkeeper	Going forward receipts collected for activity funds will be placed in the classroom accounts, not field trip accounts. This will start 09/2021
Digital Device Peripheral fee collections were not forwarded to the district office as of June 30, 2021.	Any balance in the Digital Device Peripheral Fee account must be sent to the district office at the end of the year.	Talaya Ezell Bookkeeper	During EOY processes any funds that are to be forwarded to the district will be sent. 06/2022
A request for Fundraising activity form was not approved for Square 1 Art.	A request for Fundraising form should be completed and approved prior to the start of the fundraiser.	Talaya Ezell Bookkeeper	Going forward before any fundraisers the fundraiser request form must be completed. 09/2021



Department / School Name	Sunshine ES
Administrator / Department Head	Laura Suprenard <i>[Signature]</i>
Cabinet Official / Area Superintendent	Dr. Larsen <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? <b>(MM/YY)</b>
Bank deposit of \$12.00 not deposited timely	Be more cognizant of time and daily deadlines for the upcoming school year	Secretary/Bookkeeper Julie Torres	09-2021
September 2020 bank reconciliation was not completed on time	There was an issue with SFO but that has since been corrected	Secretary/Bookkeeper	10-2020





Department / School Name	Thornebrooke Elementary
Administrator / Department Head	Christopher Daniels – former Principal 2020-2021 Korey Bawden – Principal 2021
Cabinet Official / Area Superintendent	Dr. Jennifer Cupid-McCoy <i>Jennifer Cupid-McCoy</i> date 9-1-21

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year.	Monies should be utilized in the year of receipt to benefit the current student body.	Principal, Bookkeeper	The excessive balance is due to the global pandemic which caused most of our students to be off campus doing online learning. Most of our expenses that we would have used these funds for, was not needed. As students have returned to campus, we will be using these funds for the benefit of the student body.  09/2021
Lost textbooks collections were not forwarded to the District office as of June 30, 2021.	Any balance in the Lost Textbooks account must be sent to the District office at	Bookkeeper	Immediately. The Bookkeeper was unaware that these funds were to be sent to the District. The balance from the Lost Textbooks account will be sent



	the end of the year for schools with textbooks purchased by the District.		to the District in the form of a check.  08/2021																		
<p>The following official receipts did not include proper supporting documentation.</p> <table border="1" data-bbox="191 448 928 621"> <thead> <tr> <th>Official receipt number</th> <th>Date of collection</th> <th>Official receipt amount</th> </tr> </thead> <tbody> <tr> <td>4145</td> <td>August 14, 2020</td> <td>\$3,413.00</td> </tr> <tr> <td>4146</td> <td>September 3, 2020</td> <td>\$222.00</td> </tr> <tr> <td>4151</td> <td>November 11, 2020</td> <td>\$100.00</td> </tr> <tr> <td>4153</td> <td>December 9, 2020</td> <td>\$50.00</td> </tr> <tr> <td>4162</td> <td>January 28, 2021</td> <td>\$500.00</td> </tr> </tbody> </table>	Official receipt number	Date of collection	Official receipt amount	4145	August 14, 2020	\$3,413.00	4146	September 3, 2020	\$222.00	4151	November 11, 2020	\$100.00	4153	December 9, 2020	\$50.00	4162	January 28, 2021	\$500.00	Supporting documentation, such as a remittance advice, detailed monies collected form, or a subsidiary receipt, should accompany all official receipts.	Bookkeeper	Immediately. The Detailed Monies Collected Form was not filled out at the time of deposit for the referenced funds. A Detailed Monies Collected Form will be filled out and attached to the referenced receipts, and a Monies Collected Form will be filled out for any future deposits made.  08/21
Official receipt number	Date of collection	Official receipt amount																			
4145	August 14, 2020	\$3,413.00																			
4146	September 3, 2020	\$222.00																			
4151	November 11, 2020	\$100.00																			
4153	December 9, 2020	\$50.00																			
4162	January 28, 2021	\$500.00																			
<p>The following monies collected forms did not indicate the total cash collected and the total checks collected.</p> <table border="1" data-bbox="191 873 942 953"> <thead> <tr> <th>Official receipt number</th> <th>Date of collection</th> <th>Official receipt amount</th> </tr> </thead> <tbody> <tr> <td>4146</td> <td>September 3, 2020</td> <td>\$222.00</td> </tr> <tr> <td>4153</td> <td>December 9, 2020</td> <td>\$50.00</td> </tr> </tbody> </table>	Official receipt number	Date of collection	Official receipt amount	4146	September 3, 2020	\$222.00	4153	December 9, 2020	\$50.00	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	Bookkeeper	Immediately. The Monies Collected Forms that have been referenced, were filled out incorrectly by the teachers that collected the funds. The mistake was not corrected by the bookkeeper. All future Monies Collected Forms will be filled out correctly, noting the total amount of cash and the total amount of checks that has been collected.  08/21									
Official receipt number	Date of collection	Official receipt amount																			
4146	September 3, 2020	\$222.00																			
4153	December 9, 2020	\$50.00																			



	<p>the bookkeeper to provide an accurate audit trail.</p>								
<p>The following donation with a Donation School Wide specified by the donor, was posted to the Pictures Commission account.</p> <table border="1" data-bbox="205 448 1066 513"> <thead> <tr> <th>Official receipt number</th> <th>Account</th> <th>Official receipt amount</th> </tr> </thead> <tbody> <tr> <td>4145</td> <td>7456.00 Picture Commissions</td> <td>\$3,413.40</td> </tr> </tbody> </table>	Official receipt number	Account	Official receipt amount	4145	7456.00 Picture Commissions	\$3,413.40	<p>Donations with a specific purpose, designated by the donor, should be deposited into the specific account for the benefit of the entire student body.</p>	<p>Principal, Bookkeeper</p>	<p>Immediately. This donation was made by PTO, at the request of the former Principal, Mr. Daniels, to cover a purchase that was already made, using funds from the Picture Commission account, for the entire student body. I was directed to replace the monies already spent, by depositing the donation check into the fund that was used for the original purchase. In the future, all donation money will be used in the manner stated in the accompanying donation letter, and will be deposited in the proper fund.</p> <p>08/2021</p>
Official receipt number	Account	Official receipt amount							
4145	7456.00 Picture Commissions	\$3,413.40							
<p>Check numbers 6919 and 6935 for \$142.50 and \$266.32 were improper expenditures from the Picture Commissions account for staff.</p>	<p>All expenditures from the General account should be used for the benefit of the entire student body.</p>	<p>Principal, Bookkeeper</p>	<p>Immediately. The expenditures for the staff were directed to be used from the Picture Commission fund at the request of the former Principal. In the future, only expenditures that benefit the entire student body, and not the staff, will be used</p>						



			<p>with the money from the Picture Commission fund.</p> <p>08/2021</p>
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Department / School Name	Tildenville Elementary
Administrator / Department Head	Agathe Alvarez
Cabinet Official / Area Superintendent	Jennifer Cupid-McCoy <i>Jennifer Cupid-McCoy</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)
Account #6158.000 – Digital Devices – Peripheral had a negative <\$10.00> balance. “Purchases from internal funds shall not exceed the resources of the purchasing account except for items purchased for resale.”	The balance needs to be brought back to <0>	Nancy Aybar/ Agathe Alvarez	<\$10.00> was transferred to account #6158 – Digital Devices-Peripheral from the Principal’s discretionary fund. This was done on 08/2021
No Sales Report was prepared for the Memory book sales. A Sales Report is required for each sales activity and must be signed by the Principal.	Requested a sales report from Strawbridge.	Nancy Aybar	Strawbridge sent an invoice in way of a sales report on 09/2021. For the 2021-2022 school year we will be sure to generate a sales report.
A \$350.00 check from Axum Coffee that applied to FY21 was received after July 1, 2021.	Accounts Receivable will be recorded accordingly	Nancy Aybar/ Agathe Alvarez	Check was from previous fiscal year.



<p>A review of disbursements after year-end close disclosed an invoice that was related to FY21. It was a payment of \$980.37 to Strawbridge Studios for memory books. This will be added to the Accounts Payable balance as of June 30, 2021. (The invoice total was \$980.37 and included \$146.25 in sales tax, which should not have been invoiced.) Sales tax was paid to vendor for Memory books when transaction should have been tax exempt</p>	<p>Balance to be added to the accounts payable as of June 30<sup>th</sup>.</p>	<p>Nancy Aybar</p>	<p>Strawbridge will not reimburse the tax paid, but have added our tax exempt form to their file as to not charge tax in the future. 09/2021</p>																		
<p>Two voided Credit Card transactions did not have support documentation.</p> <table border="1" data-bbox="126 406 1312 535"> <thead> <tr> <th>Tax ID</th> <th>Date / Time</th> <th>Payer Name</th> <th>Type</th> <th>Amount</th> <th>Note</th> </tr> </thead> <tbody> <tr> <td>10515127</td> <td>6/7/2021 / 12:27</td> <td>Iveta Uhrovska</td> <td>REFUND</td> <td>\$10.00</td> <td>No doc found</td> </tr> <tr> <td>10515120</td> <td>6/7/2021 / 12:26</td> <td>Yesenia Londono</td> <td>REFUND</td> <td>\$25.00</td> <td>No doc found</td> </tr> </tbody> </table>	Tax ID	Date / Time	Payer Name	Type	Amount	Note	10515127	6/7/2021 / 12:27	Iveta Uhrovska	REFUND	\$10.00	No doc found	10515120	6/7/2021 / 12:26	Yesenia Londono	REFUND	\$25.00	No doc found	<p>We will review procedures prior to credits.</p>	<p>Nancy Aybar/ Agathe Alvarez</p>	<p>We will be sure to have proper documentation for the 21-22 school year.</p>
Tax ID	Date / Time	Payer Name	Type	Amount	Note																
10515127	6/7/2021 / 12:27	Iveta Uhrovska	REFUND	\$10.00	No doc found																
10515120	6/7/2021 / 12:26	Yesenia Londono	REFUND	\$25.00	No doc found																
<p>Five unsold Memory books should be recorded as inventory at year end. (\$50 = 5 x \$10 each).</p>	<p>Added to inventory moving forward.</p>	<p>Nancy Aybar/ Agathe Alvarez</p>	<p>All extra memory books will be added to the inventory at the end of the year.</p>																		
<p>Disbursements should have adequate documentation. We noted two checks did not have adequate documentation:</p> <table border="1" data-bbox="147 812 1113 990"> <thead> <tr> <th>Check #</th> <th>Date</th> <th>Amount</th> <th>Account</th> </tr> </thead> <tbody> <tr> <td>1007</td> <td>12/14/2020</td> <td>\$73.00</td> <td>4346.000 – Garden Club</td> </tr> <tr> <td>1010</td> <td>01/13/2021</td> <td>\$325.00</td> <td>3000.001 – French Class</td> </tr> </tbody> </table>	Check #	Date	Amount	Account	1007	12/14/2020	\$73.00	4346.000 – Garden Club	1010	01/13/2021	\$325.00	3000.001 – French Class	<p>All Checks will have adequate documentation as per OCPS procedures.</p>	<p>Nancy Aybar/ Agathe Alvarez</p>	<p>We will have a purchase request for all disbursements and make sure we have adequate documentation.</p>						
Check #	Date	Amount	Account																		
1007	12/14/2020	\$73.00	4346.000 – Garden Club																		
1010	01/13/2021	\$325.00	3000.001 – French Class																		
<p>Purchase card should not be used to purchase gifts. P-card was used to purchase a gift, a flower arrangement from Betty J's Florist for \$59.95.</p>	<p>We will review P &amp; A card purchase procedures prior to purchase</p>	<p>Nancy Aybar/ Agathe Alvarez</p>	<p>We will not use the P card for flower arrangements/gifts.</p>																		
<p>Donations to the Principal Discretionary account should state specifically donation is at the Principal's discretionary. Per Internal Accounts Handbook, p. 2-6 – "Letter indicating the funds are to be used for the principal's discretionary or indicating what the grant will be used to purchase. If there is no letter or no specific instructions, then the funds will be recorded in the general account" (Account#7000.000.)</p>	<p>All donation letters will be reviewed &amp; deposited in correct fund.</p>	<p>Nancy Aybar/ Agathe Alvarez</p>	<p>All donations without a letter specifically stating where the monies should go will automatically be deposited into the</p>																		



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 07/01/20-06/30/21

			general account # 7000.00
Journal Entries need to be kept in the records. Four of the ten journal entries we sampled could not be found.	System in place to keep proper entries.	Nancy Aybar	Journal entries will be kept on file
Extended Day Transactions had a balance of \$210.00 that should be cleared from the account. Per Internal Accounts handbook, p. 6-16, "...all funds should be remitted to OCPS, Central Cashier, at the end of the school year leaving a zero balance for the new school year (6/30/XX)."	Payment to be made to central cashier- Program is out sourced	Nancy Aybar	\$210.00 was paid to the Central Cashier on 08/2021
School should ensure commissions are received accurately per the contract and timely. Book vendor recorded \$1,622.83 in sales, but credited only \$350.23 in company credit when, per the contract, it should have been \$405.71 (\$1,622.83 x 25% rate). A picture vendor took pictures 10/08/2020 and, after inquiring about it, sent a statement on 09/22/2021 calculating commission and is in the process of sending commission	Bookkeeper will ensure commissions are received and the correct amount.	Nancy Aybar/ Agathe Alvarez	For the 21-22 school year bookkeeper will insure the school receives accurate commissions. Strawbridge will be sending commission check for the 20-21 pictures 10/2021



REVISED AUDIT MATRIX

Department / School Name	Timber Lakes Elementary
Administrator / Department Head	Jared Scott, Principal <i>Jared Scott</i>
Cabinet Official / Area Superintendent	John W. Wright, Associate Superintendent, Innovation Office <i>JW Wright</i>

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Comments repeated from prior report:  *None noted	N/A  N/A	N/A  N/A	N/A  N/A
<b>Current year comments:</b>  Fundraisers and admission events: The request for fund raising activity forms for the Artome Art Show fundraiser and the Shirt Sales for the House Club fundraiser were not dated prior to the respective start dates.	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	Lindsay Thibault-Requestor Michelle Geiger-Requestor Jared Scott- Principal Debra Santiago-Secretary/Bookkeeper	FY 07/2021 – 06/2022 The fundraiser request forms will have the date on the top right hand corner as well as the start date. Bookkeeper will double check prior to submitting to the principal for approval.

RECEIVED

SEP 22 2021



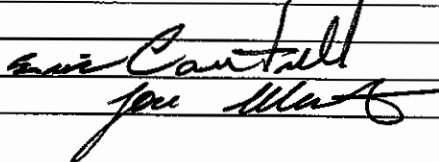


<p>Cash disbursements:</p> <p>The School Board Procurement Services Policy was not followed for the purchase of a mural.</p>	<p>Contractual services of \$5,001 to \$49,999 should be competitively quoted or facilitated through Procurement Services. Contractual expenditures of \$50,000 or more should be competitively bid.</p>	<p>Jared Scott-Principal Debra Santiago-Secretary/Bookkeeper</p>	<p>FY 07/2021 – 06/2022 Communication will be precise between the Requestor and bookkeeper prior to an agreement of any large expenditures.</p>
<p>Extended day:</p> <p>The ledger activity reports for the extended day program were not given to the bookkeeper each month.</p>	<p>A copy of the ledger activity report, total deposit summary report, and full charge/credit summary report should be given to the bookkeeper each month.</p>	<p>Megan Malik-Extended Day Coordinator</p>	<p>FY 07/2021 – 06/2022 The Extended Day Coordinator will make sure all Extended day forms are submitted to the Bookkeeper monthly.</p>
<p>Assignment and accountability records were not completed for extended day subsidiary receipts.</p>	<p>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>Megan Malik-Extended Day Coordinator</p>	<p>FY 07/2021 – 06/2022 The Extended Day Coordinator will process the assignment and accountability record and have it inventoried for the end of year.</p>

RECEIVED

SEP 22 2021



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

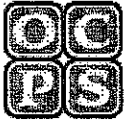
Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
<p>The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.</p> <p><b>Check number</b> <b>Check amount</b> <b>Date of approval</b>  <b>Date of purchase</b>                      625 \$165.00 June 1, 2021                      May 25, 2021</p>	<p>Staff was trained during pre-planning as they are every year. We will need to speak with the staff member involved in that purchase, so we can explain the proper procedures.</p>	<p>EVERYONE,                      bookkeeper double checks</p>	<p>Immediately</p>
<p>Transcript fee collections were not forwarded to the District office as of June 30, 2021. Any balance in the Transcript Fees account must be sent to the District office</p>	<p>Bookkeeper will forward collected fees to the district.</p>	<p>Bookkeeper</p>	<p>Immediately</p>



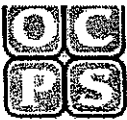
Department / School Name	Union Park Elementary
Administrator / Department Head	Ashlynn Ramirez
Cabinet Official / Area Superintendent	Jose Martinez

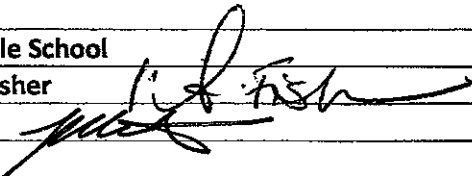
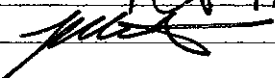
*Ashlynn Ramirez*  
*Jose Martinez*

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/YY)
Official receipt did not include proper supporting documentation. (Receipt #2430)	Documentation should accompany all official receipts.	Ashlynn Ramirez, Principal Karen Jaramillo-Vasquez, Secretary/Bookkeeper	Effective immediately, supporting documentation will be attached to receipts. 08/2021
Assignment and accountability records were not completed.	Assignment and accountability records should be inventoried at year-end.	Ashlynn Ramirez, Principal Karen Jaramillo-Vasquez, Secretary/Bookkeeper	Upon distribution of subsidiary receipts, an assignment and accountability record will be prepared. FY2022
Transfer journal entry (#137916) was not supported by a fund transfer journal entry proof sheet.	A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds and a copy is retained for audit.	Ashlynn Ramirez, Principal Karen Jaramillo-Vasquez, Secretary/Bookkeeper	Fund transfer journal entries will be accompanied by the appropriate proof sheet. FY2022
Bank deposits were not deposited timely in the drop safe. (Receipt #2425)	School Board policy requires that all collection must be deposited within a drop safe the same day of collection.	Ashlynn Ramirez, Principal Karen Jaramillo-Vasquez, Secretary/Bookkeeper	Deposit collections into the drop safe on the same day the funds are collected. FY2022

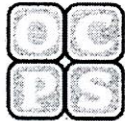


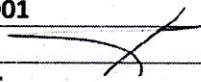

Unable to determine if monies were deposited by the bookkeeper in a timely manner for receipt #2430 because the bookkeeper did not date the monies collected form.	All monies collected forms need to be dated.	Ashlynn Ramirez, Principal Karen Jaramillo- Vasquez, Secretary/Bookkeeper	Date all monies collected forms. FY2022
The requisition and purchase order form was not dated by the principal.	Requisition and purchase order forms must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.	Ashlynn Ramirez, Principal Karen Jaramillo- Vasquez, Secretary/Bookkeeper	Requisition and purchase order forms will be dated. FY2022



Department / School Name	Union Park Middle School
Administrator / Department Head	Isolda Antonio Fisher 
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? (09/2021)
Transfer from 3 club accounts (Builder's Club, My Brother's Keeper and Student Gov't) into the Principal's Discretionary account.	We now have the understanding that funds must be utilized within the club to benefit the club.	Michele Dergosits	Will not complete transfers outside of the club perimeters even as donations.



Department / School Name	University HS #1001
Administrator / Department Head	Thomas Ott 
Cabinet Official / Area Superintendent	Dr. Harold Border  09/01/2021

Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (MM/YYYY)
Request for fund raising activity form not completed for the Sunshine State fundraising activity.	A conversation with the employee to make sure that they understand Internal Accounts policies and procedures for fund raising.	Gloria Madrigal, School Secretary	Employee was spoken to immediately following Internal Accounts Audit. 8/27/21.



Department / School Name	Ventura Elementary
Administrator / Department Head	Dr. Ana M. Gonzalez-Holstein <i>AGH</i>
Cabinet Official / Area Superintendent	Mr. William Bohn <i>W. Bohn</i>

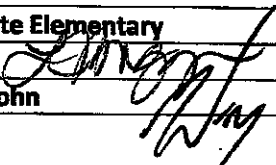
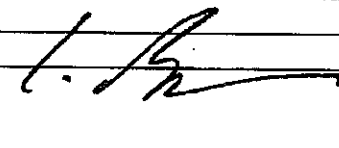
Exception Noted (Finding / recommendation)	Management Response (Corrective Action)	Responsible Person (Name & Title)	Expected Outcome & Completion Date What is the evidence of the corrective action?
What is? What should be?	What needs to be done?	Who needs to do it?	When will the action be completed? (Immediate and ongoing)
The requisition and purchase order form for the following check was completed after the goods or services were purchased. Check 5765	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.	Tirsa Melendez-Moulier/Secretary BKPR	Immediate and ongoing; Requests to make a purchase will be approved prior to the purchase, by the principal.
The following bank deposits were not deposited timely in the drop safe. Official Receipts: 2022 2037	School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection.	Tirsa Melendez-Moulier	All deposits will be deposited within a drop safe or the depository on the same day of collection.
The requisition and purchase order form for the following check was not signed by the principal prior to the purchase. Check 5763	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.	Tirsa Melendez-Moulier	The principal will sign all checks and request form prior to each purchase.



<p>Requisition and purchase order forms for the following checks were not dated by the principal. Checks: 5776 5783</p>	<p>A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase. The principal should date the form to provide evidence of when the requisition and purchase order form was approved.</p>	<p>Tirsa Melendez-Moulier</p>	<p>All request will be dated next to the principal signature. Proper form will be used and filled out.</p>





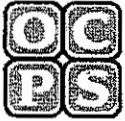
Department / School Name	Vista Pointe Elementary
Administrator / Department Head	Lisa Suggs 
Cabinet Official / Area Superintendent	William Bohn 

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? <b>(09/2021)</b>
Digital Devices collections were not forwarded to the District office as of June 30, 2021.	Forward Digital Device collections timely.	Lorraine Noguera Secretary/Bookkeeper	Any balance in the Digital Device account must be sent to the District office at the end of the year for schools with Digital Devices purchased by the District. 09/2021



Department / School Name	Walker Middle School
Administrator / Department Head	Rebecca S Watson <i>Rebecca S Watson</i>
Cabinet Official / Area Superintendent	William Bohn <i>William Bohn</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Transfer journal entry was not supported by a fund transfer journal entry proof sheet.	A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds.	Wanda Anderson Rebecca Watson	End of year when transfers are made. Ongoing as transfers are made.



Department / School Name	Washington Shores Elementary School
Administrator / Department Head	Myrlene Jackson-Kimble <i>M. Kimble</i>
Cabinet Official / Area Superintendent	Jennifer Cupid-McCoy <i>Jennifer Cupid-McCoy</i>

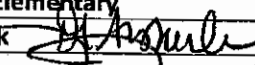

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (10/2021)
Request for fund raising activity forms should be prepared for all fundraising activities conducted by the school and must be approved by the principal prior to making any commitments.	Principal will ensure proper request documentation is completed.	Myrlene Jackson-Kimble  Principal	Effective immediately.



Department / School Name	Water Spring Elementary School
Administrator / Department Head	Amy Klaber <i>Amy Klaber</i>
Cabinet Official / Area Superintendent	Dr. Cupid- McCoy <i>Dr. Cupid- McCoy</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 and Digital Device Peripheral Fee collections were not forwarded to the District office as of June 30, 2021. Any balance in the Digital Device and Digital Device Peripheral Fee accounts must be sent to the District office at the end of the year.  WP 2200	Every month we will be sending the check for the Digital Device and Peripheral Fees.	Glorisela Adorno Secretary/Bookkeeper	We will be sending a check to the district for these 2 accounts.
	Check needs to be sent to the district for Digital Devices and Device peripherals	Glorisela Adorno	Check will #0062 will be sent to the district to pay.



Department / School Name	Waterbridge Elementary
Administrator / Department Head	Dr. Arsha Dock 
Cabinet Official / Area Superintendent	

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? <b>(MM/YYYY)</b>
1. The bank reconciliation for September 2020 did not include the principal's signature and was not dated. We were unable to determine if the report was filed timely because the principal's signature was not dated.		Tara Lincoln Bookkeeper	The September reconciliation was reviewed.
2. 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.	Subsidiary receipts will be given to the students for monies collected. Currently our school is only accepting fines through School Pay.	Tara Lincoln Bookkeeper	Our school has transitioned to School Pay for all transactions.



<p>3. The following donation with a specific purpose designated by the donor for Health Room (Clinic) was posted to the Principal Discretionary Account. Donations with a specific purpose designated by the donor should be deposited into the designated account.</p>	<p>The school did not have a Health Room account. This will be created in SFO and transfer the funds to the correct account.</p>	<p>Tara Lincoln Secretary/ Bookkeeper</p>	<p>The funds were transferred to the clinic donation account.</p>
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Department / School Name	Wekiva High School
Administrator / Department Head	Tamara Baker-Drayton <i>J. Baker-Drayton</i>
Cabinet Official / Area Superintendent	Harold Border <i>Harold Border</i>
	09/01/2021

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 following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount	Remind staff that funds must be turned in daily.	Staff/Bookkeeper	This will be done immediately.
The requisition and purchase order form for the following check was completed after the good or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to purchase.	Remind staff that PO's must be completed and approved prior to making any purchase.	Staff/Bookkeeper	This will be done immediately.


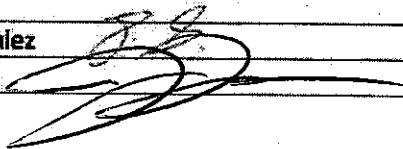


Department / School Name 0232	West Creek Elementary
Administrator / Department Head	Michelle Couret - Principal <i>[Signature]</i>
Cabinet Official / Area Superintendent	John W. Wright <i>[Signature]</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
The subsidiary receipts were not kept in sequential order.	Subsidiary receipts should be kept in sequential order to provide an appropriate audit trail and inventory at the end-year.	Sheila Ribeiro Michelle Couret	Keep the subsidiary receipts in a sequency order.
Assignment and accountability records were not completed in its entirety.	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.	Sheila Ribeiro Michelle Couret	Assignment and accountability records will be kept updated.





Department / School Name	Westridge
Administrator / Department Head	Dennis Gonzalez 
Cabinet Official / Area Superintendent	James Larsen 

Audit Result / Recommendation	Management Response Acknowledgement/ Agreement of Condition	Responsible Person (Name & Title) And Target Completion Date (MM/YYY)	Management's Action Plan
Assignment and Accountability Records (Subsidiary Receipts Log) was incomplete. Several used receipt series and totals are missing in log.	The Internal Accounts Handbook states that an assignment/accountability record is to be executed for each individual series of sub receipts acquired.	Sally Quirello Previous Bookkeeper  Bryana Velazquez (worked for a month before resigning)  Dayanara Cruz (new bookkeeper) – started on August 19 <sup>th</sup>	Dayanara Cruz (New Bookkeeper) will keep track of receipts.
District employees were reimbursed using the <i>Refunds</i> selection in the School Funds Online system instead of the Reimbursements selection.	District employees are not to be reimbursed as refunds. Internal Accounts policy requires them to be reimbursed using their employee vendor account. Using the wrong vendor/payee name selection will make	Sally Quirello Previous Bookkeeper  Dayanara Cruz (new bookkeeper)	Dayanara Cruz will not reimburse staff as a refund.



	research and analysis of disbursements difficult and misrepresents the actual volume of transactions in the two categories.		
We noted improper expenditures total \$260.65 from Physical Education (PE) account for the teacher recognition and food for honor roll.	School Board Policy DIB and the Internal Account Handbook states: "Funds collected for a specific purpose shall be expended for the purpose collected and class and club moneys shall be expended for the benefit of the students who participated in the generation of the revenue and general funds shall be utilized for the general welfare of the student body."	Sally Quirello Previous Bookkeeper  Dayanara Cruz (new bookkeeper)	Dayanara Cruz will not use PE account for teacher recognition.
Journal entry of Bank Interest/Credit \$106.64 was posted to the Pepsi/Coke Donation account #6667 instead of the Staff Vending Account #6842.	Journal entries should be posted in correct account.	Sally Quirello Previous Bookkeeper  Dayanara Cruz (new bookkeeper)	Dayanara Cruz will post credit in the appropriate location.
Request for Fundraiser Approval form was not completed for the Orchestra fundraiser dated 10/21/2020 \$23.	School Board Policy JJE and the Internal Accounts Handbook require schools to obtain the Principal's approval for all	Sally Quirello Previous Bookkeeper	Dayanara Cruz will require fundraiser approval form before fundraiser.


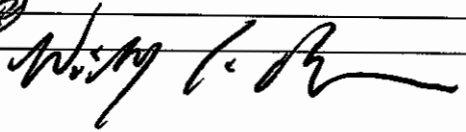


	<p>fundraisers and to prepare sales reports to account for resale/fundraising activities. When approval is not obtained and sales reports are not completed or inaccurate, the school cannot be certain that all cash receipts and items purchased for resale were appropriately accounted for.</p>	<p>Dayanara Cruz (new bookkeeper)</p>	
<p>Fundraise/sales reports were not completed for various fundraisers.</p>	<p>School Board Policy DIB states that the principal shall be notified immediately of any errors in deposits or disbursements and shall take appropriate corrective action.</p>	<p>Sally Quirello Previous Bookkeeper  Dayanara Cruz (new bookkeeper)</p>	<p>Dayanara Cruz will complete reports for fundraisers.</p>
<p>NJHS fundraiser was for Oakridge Neighborhood Community Christmas. NJHS donated first deposit of \$142 on 12/17/2021 and did not include \$19 deposit. NJHS has plan to send remaining donation amount \$19 to Oakridge Neighborhood Community.</p>	<p>School Board Policy DIB states that the principal shall be notified immediately of any errors in deposits or disbursements and shall take appropriate corrective action.</p>	<p>Sally Quirello Previous Bookkeeper  Dayanara Cruz (new bookkeeper)</p>	<p>Dayanara Cruz will notify the principal of any errors and the principal will take appropriate action.</p>



<p>wo P-card expenditures totaling \$1,910.07 were not documented by a receipt on WORKS as well as at school.</p>	<p>We noted Principal memo to Finance regarding missing multiple P-card receipts. School tried to locate and acknowledged and documented that several P-card receipts were missing.</p>	<p>Sally Quirello Previous Bookkeeper  Dayanara Cruz (new bookkeeper)</p>	<p>All P-Card purchases will be documented with a receipt.</p>
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Department / School Name	Wetherbee Elementary
Administrator / Department Head	Katie Brinkman 
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)
Digital device and Peripheral collections were not forwarded to the district office as of June 30, 2021.	Any balances in the Digital device and Peripheral accounts must be sent to the District office by June30.	Secretary	Digital device and Peripheral collections will be submitted to the District by June 30 of each year.



Department / School Name	Whispering Oak Elementary
Administrator / Department Head	Lee "Kip" Montgomery
Cabinet Official / Area Superintendent	Dr. Dr. Jennifer Cupid-McCoy

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?
Digital Device and Digital Peripheral fee collections were not forwarded to the District office as of June 30, 2021. Any balance in these accounts must be sent to the District office at the end of the year.	Funds need to be forwarded to the District Office by June 30 <sup>th</sup> .	Dawn Cullen, Bookkeeper	Completed on August 11, 2021



<b>Department / School Name</b>	Windermere High School
<b>Administrator / Department Head</b>	Andrew Leftakis <i>[Signature]</i> 11-1-2021
<b>Cabinet Official / Area Superintendent</b>	Dr. Harold Border <i>[Signature]</i> 11/10/2021

<b>Exception Noted (Finding / recommendation)</b>	<b>Management Response (Corrective Action)</b>	<b>Responsible Person (Name &amp; Title)</b>	<b>Expected Outcome &amp; Completion Date What is the evidence of the corrective action?</b>
<b>What is? What should be?</b>	<b>What needs to be done?</b>	<b>Who needs to do it?</b>	<b>When will the action be completed?</b>
1. Transcript fees were not forwarded to the District office as of June 30, 2021. Any balance in the Transcript Fees account must be sent to the District office at the end of the year.	Transcript Fees account must be sent to the District office at the end of the year.	La Tonia Pringle, Bookkeeper	EOY Transcript Fees were submitted to the District Office/Central Cashier before the June 11 <sup>th</sup> due date listed on the Year End Calendar of Documentation (check details:6-9-21 CK#4917 \$926.05 of \$4197.05). The fees collected after the district due date were cited as an audit finding. Moving forward any residual amount in the Transcript account after the due date will be sent to the District office/Central Cashier.
Several ticket sales reports did not indicate the official receipt numbers. In addition, the ticket inventory reports were not completed for several athletic events. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. All tickets must be accounted for on a ticket inventory report	Ticket inventory and sales reports must be completed to ensure accurate reporting.	Russell Williams, Athletic Director  La Tonia Pringle Bookkeeper	Ticket inventory reports will be completed reflecting the correct color and number sequence. This will be completed by the end of second nine weeks of this school year. We no longer use tickets for games therefore, all tickets are digital as of spring of the 2020-21 School year. Once the ticket inventory is complete the tickets will be sent to the OCPS Records department. A copy of the ticket inventory will remain with the Internal Accounts records for 2020-21.



<p>A PROP-2 form was not completed for the purchase of a floating goal. PROP-2 forms must be completed for all capital expenditures of \$1,000 or more.</p>	<p>PROP-2 forms must be completed for all capital expenditures of \$1,000 or more.</p>	<p>Russell Williams, Athletic Director</p>	<p>The athletics department will coordinate with the assistant principal over facilities to make sure this is completed. A copy of the PROP 2 will be filed with the Internal Accounts records for 2020-21.</p>												
<p>4.The School Board Procurement Services Policy was not followed for the purchase and installation of a sunshade. 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>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>La Tonia Pringle, Bookkeeper</p>	<p>In the future, purchases of \$5001 or more will follow the OCPS Procurement Services Policy.</p>												
<p>5.The deposit slip related to the following official receipts was not dated. Deposit slips should be dated by the bookkeeper to provide an accurate audit trail.</p> <table border="1" data-bbox="220 820 674 1153"> <thead> <tr> <th>Official receipt number</th> <th>Official receipt date</th> <th>Official receipt amount</th> </tr> </thead> <tbody> <tr> <td>5417</td> <td>March 22, 2021</td> <td>\$100.00</td> </tr> <tr> <td>5600</td> <td>May 27, 2021</td> <td>\$385.00</td> </tr> <tr> <td>5619</td> <td>June 10, 2021</td> <td>\$100.00</td> </tr> </tbody> </table>	Official receipt number	Official receipt date	Official receipt amount	5417	March 22, 2021	\$100.00	5600	May 27, 2021	\$385.00	5619	June 10, 2021	\$100.00	<p>Deposit slips should be dated by the bookkeeper.</p>	<p>La Tonia Pringle, Bookkeeper</p>	<p>Deposit slips will clearly list the date of deposit to help keep proper accounting.</p>
Official receipt number	Official receipt date	Official receipt amount													
5417	March 22, 2021	\$100.00													
5600	May 27, 2021	\$385.00													
5619	June 10, 2021	\$100.00													





<p>6. 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.</p> <table border="1"> <thead> <tr> <th>Official receipt number</th> <th>Dates of collection</th> <th>Date deposited with bookkeeper</th> </tr> </thead> <tbody> <tr> <td>5437</td> <td>March 26, 2021 through April 2, 2021</td> <td>April 5, 2021</td> </tr> </tbody> </table>	Official receipt number	Dates of collection	Date deposited with bookkeeper	5437	March 26, 2021 through April 2, 2021	April 5, 2021	<p>Monies needs to be deposited daily</p>	<p>Kelly Williams – Media Specialist</p>	<p>Deposits will be made daily.</p>
Official receipt number	Dates of collection	Date deposited with bookkeeper							
5437	March 26, 2021 through April 2, 2021	April 5, 2021							
<p>7. 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> <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>5619</td> <td>June 10, 2021</td> <td>\$100.00</td> </tr> </tbody> </table>	Official receipt number	Official receipt date	Official receipt amount	5619	June 10, 2021	\$100.00	<p>When bookkeeper is not available to accept deposits, deposit will be given to the school secretary.</p>	<p>Kelly Williams – Media Specialist</p>	<p>Deposits will be given to school secretary when bookkeeper is unavailable.</p>
Official receipt number	Official receipt date	Official receipt amount							
5619	June 10, 2021	\$100.00							



Department / School Name	Windy Ridge School K-8
Administrator / Department Head	Charles Jackson
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? <b>(10/07/2021)</b>
The following monies collected forms did not indicate respective subsidiary receipt numbers.	Official receipt numbers, subsidiary receipt numbers, total cash collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail	Kiara Saltos, School Bookkeeper	This action will be completed for all future monies collected.
Check #7471 was written for \$323.62, but the vendor was for 313.94.	All disbursements should be properly supported and agree with underlying conditions.	Kiara Saltos, School Bookkeeper	This action will be completed for future disbursements.

RECEIVED

NOV 10 2021



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 2020-2021

Department / School Name	Winegard Elementary 1171
Administrator / Department Head	Christina Howell <i>C. Howell</i>
Cabinet Official / Area Superintendent-	William Bohn <i>W. Bohn</i>

Exception Noted (Finding / recommendation) What is? What should be?	Management Response (Corrective Action) What needs to be done?	Responsible Person (Name & Title) Who needs to do it?	Expected Outcome & Completion Date What is the evidence of the corrective action? When will the action be completed? (MM/YYYY)
Journal entry proof sheet for funds transfer # 107414 was missing. The monthly bank reconciliation for July 2020 could not be located. Bank reconciliations must be completed, approved and submitted to the District office prior to the end of the following month.	All reconciliations will be done and store properly from this point on.	Monica Vega- Prior Secretary that resign OCPS on 7/2021 Yodiliz Zavala-Morales new Secretary	I am the Secretary that took-over on 7/2021. As I use to do in my previous location I will do my best to follow proper district policies and procedures moving forward.
Digital Devices and Extended Day collections were not forwarded to the District office as of June 30, 2021.	No more extended day program. But all funds to district will be forward in a timely fashion at the end of the year.	Monica Vega- Prior Secretary that resign OCPS on 7/2021 Yodiliz Zavala-Morales new Secretary	I am the Secretary that took-over on 7/2021. As I use to do in my previous location I will do my best to follow proper district policies and procedures moving forward.
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.	Subs receipts will be done correctly.	Monica Vega- Prior Secretary that resign OCPS on 7/2021 Yodiliz Zavala-Morales new Secretary	I am the Secretary that took-over on 7/2021. As I use to do in my previous location I will do my best to follow proper district policies and procedures moving forward.



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: 2020-2021

<p>Monies collected forms did not indicate the respective subsidiary receipt numbers. Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.</p>	<p>Forms will have all support documentation and signatures</p>	<p>Monica Vega- Prior Secretary that resign OCPS on 7/2021 Yodiliz Zavala-Morales new Secretary</p>	<p>I am the Secretary that took-over on 7/2021. As I use to do in my previous location I will do my best to follow proper district policies and procedures moving forward.</p>
<p>There were several purchases that were missing all supporting documentation</p>	<p>All purchases will have support documentation</p>	<p>Monica Vega- Prior Secretary that resign OCPS on 7/2021 Yodiliz Zavala-Morales new Secretary</p>	<p>I am the Secretary that took-over on 7/2021. As I use to do in my previous location I will do my best to follow proper district policies and procedures moving forward.</p>
<p>No supporting documentation could be located for all Extended Day receipts</p>	<p>No more extended Day</p>	<p>Monica Vega- Prior Secretary that resign OCPS on 7/2021 Yodiliz Zavala-Morales new Secretary</p>	<p>I am the Secretary that took-over on 7/2021. As I use to do in my previous location I will do my best to follow proper district policies and procedures moving forward.</p>

# AUDIT RESPONSE MATRIX

**SCHOOL LINE**

SCHOOL: ORANGE TECHNICAL COLLEGE - WINTER PARK CAMPUS

PRINCIPAL/DIRECTOR: DR. CAPILDEO JADONATH

SIGNATURE: *Capildeo Jadonath* DATE: 09/30/21

AREA SUPT./ASSOC. SUPT.: MELANIE STEFANOWICZ

**STAFF LINE**

DEPARTMENT: ORANGE TECHNICAL COLLEGE CAREER & TECHNICAL EDUCATION

DEPARTMENT LEAD: \_\_\_\_\_ (SIGN BELOW)

SIGNATURE: *Melanie Stefanowicz* DATE: 10/7/2021

ASSOC. SUPT./DEPUTY MELANIE STEFANOWICZ

Clarify

Action

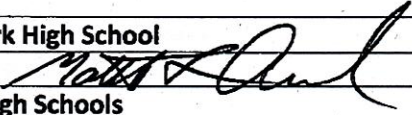

Accountability

Deficiency	Expectation	Tasks	Responsibility	Documentation	Feedback/Timeline
General Procedure Transcript Fee collections was not forwarded to the district office as of June 30, 2021	Transcript fee collections forwarded on 8/24/2021	Bookkeeper to submit the collections during the first week of June. This year it was submitted in August	Bookkeeper	The collection was submitted via check # 13086	Business Manager has setup a calendar reminder to avoid this issue from happening next year. The Bookkeeper will be reminded in a timely manner.



AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: \_\_\_\_\_

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

09/21/2021

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 school utilized three third-party credit cards during the year. Schools are not permitted to enter into credit agreements.	I will direct our bookkeeper to close the remaining two credit accounts. The third one has already been closed.	Jill C. Dunn, Internal Accounts Bookkeeper	Accounts will be closed immediately. (09/2021)
#2. The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.	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. (09/2021)
#3. The monies collected form for official receipt number 21501 dated November 20, 2020 in the amount of \$28,000 did not indicate the official receipt number. Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.	Although the official receipt number was left off one out of 500 plus monies collected forms, I will have a discussion with our bookkeeper. It is clear, though, that with 99.99% of them correctly noted, our bookkeeper understands and follows this policy routinely.	Jill Dunn, Bookkeeper	Although the official receipt number was erroneously omitted from one of hundreds of monies collected forms, the bookkeeper will continue to record the official receipt number on each monies collected form daily. (09/2021)



<p>#4 Check number 21077 for \$21,780.61 was an improper expenditure made from the Parking Decals account for staff jackets. All expenditures from the Parking Decals account should be for the benefit of the entire student body.</p>	<p>I will ensure that expenditures from the Parking Decals account will be for the benefit of the entire student body.</p>	<p>Matthew Arnold, Principal</p>	<p>Beginning August 26, 2021 no further staff expenditures will be authorized from student funds. (09/2021)</p>
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AUDIT RESPONSE MATRIX

FISCAL PERIOD OR AUDIT DATE: \_\_\_\_\_

Department / School Name	Wolf Lake Middle School
Administrator / Department Head	Cynthia Haupt <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 appears excessive as of 6/30/21 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 were excessive due to the pandemic the previous year and the lack of activities. Band and Chorus have expressed a concern of depleting acct due to probability of having to spend large amounts on replacing instruments, uniforms, etc. They have been advised to spend as much as possible.	Marla Langford-Band Ashley Norville-Chorus	Immediately 10/7/2021
The bank reconciliation for June 2021 showed one check totaling \$23.98 which was outstanding for more than six months should be followed up on to resolve or void.	Oversight on Bookkeeper and Internal Account rep for not catching it in a timely manner. Will pay closer attention to outstanding check dates to insure checks are voided within the 6 month deadline.	Roseann Cirilo-Bookkeeper	Immediately 10/7/2021





Department / School Name	WYNDHAM LAKES ELEMENTARY
Administrator / Department Head	MARGARITA E. ZIZZA <i>Margarita Zizza</i>
Cabinet Official / Area Superintendent	WILLIAM A. BOHN <i>William A. 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)
Digital device and digital peripheral fee collections were not forwarded to the District office as of June 30, 2021.	Any balance in the digital device and digital peripheral accounts must be sent to the district office at the end of the year.	Secretary/Bookkeeper	We will make sure that the funds are sent to the district on or before 06/30 of the current fiscal year.