

INTERNAL AUDIT REPORT

**Internal Audit Report – Audit of the Internal Funds of
Selected Schools in the North, Central and South Areas**



To be presented to the:

**Audit Committee on
October 25, 2010**

**School Board of Broward County, Florida on
November 9, 2010**

By

The Office of the Chief Auditor



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THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

1643 N. HARRISON PKWY. BUILDING H • SUNRISE, FLORIDA 33323 • TEL 754-321-8300 • FAX 754-321-8197

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Patrick Reilly, Chief Auditor
www.browardschools.com

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Superintendent of Schools

October 1, 2010

Members of The School Board of Broward County, Florida
Members of The School Board Audit Committee
James F. Notter, Superintendent of Schools

Ladies and Gentlemen:

We have audited the Statement of Changes in Fund Balances for the Internal Funds at eighteen (18) North Area schools, ten (10) Central Area schools and two (2) South Area schools for the fiscal years ended June 30, 2009 and 2010, pursuant to the Florida State Board of Education, Administrative Rule 6A-1.087(2) and School Board Policy 1002.1. Each school's Principal is responsible for the preparation of the Statement of Changes in Fund Balances. Our responsibility is to express an opinion on these statements based on our audits.

We conducted our audits in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform these audits to obtain reasonable assurance that the financial statements are free of material misstatements.

The audits at these thirty (30) schools included an examination of the Internal Funds, payroll, and After School Care, as applicable.

An audit includes evaluating and examining, on a test basis, the financial statements and supporting documents. In planning and performing our audits of the schools' financial statements for the fiscal years ended June 30, 2009 and 2010 we considered the internal control structures. Our review of the internal control structures facilitates the development of the audit procedures and the expression of an opinion on the financial statements. We believe our audits provide a reasonable basis for our opinion.

Members of The School Board of Broward County, Florida
Members of The School Board Audit Committee
James F. Notter
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October 1, 2010

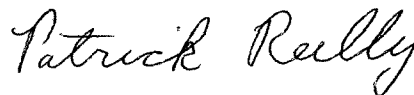
The schools' records were maintained in conformity with the School Board's accounting procedures for Internal Funds. These accounting procedures require all financial transactions be recorded on a cash basis method, with no records maintained on accounts receivables, accounts payable, nor accruals. Accordingly, the Statements of Changes in Fund Balances, as shown in this report, do not present the financial position or the results of operations of the schools in the manner required by generally accepted accounting principles.

Our audits indicated that twenty-six (26) schools in this report complied with prescribed policies and procedures. The remaining four (4) schools' reports contained some audit exceptions.

In our opinion, the Statements of Changes in Fund Balances for the thirty (30) schools present fairly the cash receipts and disbursements of the schools' Internal Funds, arising from cash transactions.

We wish to express our appreciation to the administration and staff of the various schools for their cooperation and courtesies extended during our audits.

Sincerely,



Patrick Reilly, CPA
Chief Auditor
Office of the Chief Auditor

Audits Supervised and Reviewed by:
Delores McKinley, CPA

Audit Performed by:
Rupert Jairam
Hermine James
Sheena Newton
Danielle S. Thomas
Reynaldo Tunnermann
Mary Van Landingham

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INTERNAL AUDITOR'S REPORT

AUTHORIZATION

State Board of Education Rule 6A-1.087(2), Florida Administrative Code, requires District School Boards to provide for audits of the schools' Internal Funds. In accordance with School Board Policy 1002.1 and the Audit Plan for the 2009-2010 fiscal years, the Office of the Chief Auditor has audited the financial statements for the years ended June 30, 2009 and 2010 for the schools listed in the Table of Contents section of this report. The financial statements were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles. These financial statements are the responsibility of the Principal. Our responsibility is to express an opinion on these financial statements based on our audits.

SCOPE, OBJECTIVES, AND METHODOLOGY

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. We selected and tested a representative sample of receipts and disbursements for all the audited schools. We also analyzed selected activities where the schools generated significant revenues. An audit also includes assessing the accounting principles and significant estimates made by the administration, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

We perform our audits with the objectives of:

- expressing an opinion on the financial statements of the schools.
- evaluating compliance by the schools with the policies and procedures prescribed by the Standard Practice Bulletins.
- evaluating the internal control structure at the schools to determine the extent to which selected control environmental factors promote compliance with the policies and procedures prescribed by the Standard Practice Bulletins.

We conducted our audits in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. Those standards require we plan and perform these audits to obtain reasonable assurance that the financial statements are free of material misstatements.

Financial Statements

In our opinion, the financial statements contained in these audit reports present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools, during the 2008-09 and 2009-2010 fiscal years, on the cash basis of accounting.

Compliance

We also tested compliance with selected policies and procedures prescribed by the Standard Practice Bulletins.

Internal Control Structure

In planning and performing our examinations, we obtained an understanding of the:

- internal control structure established by the administration.
- operational internal control policies and procedures relevant to cash receipts and disbursements.
- assessed level of controlled risk to determine the nature, timing, and extent of substantive tests for compliance with applicable laws, administrative rules, and district policies; including the reliability of financial records and the safeguarding of assets.

The scope of our audits also included an assessment of the controls in place at the schools to promote compliance with the Standard Practice Bulletins, which contain the procedures established to control the use of the Internal Funds. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that material errors or irregularities in the school's financial records, cash receipts, and disbursements, may occur and not be detected within a timely period by school employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and would not necessarily disclose all material weaknesses.

OTHER FUNCTIONS EXAMINED

In addition to the audit of the Internal Funds, we also conducted certain auditing procedures to improve accountability at the school level and provide assurances to the administration about the operation of the payroll procedures.

PAYROLL

A review of selected payroll procedures related to the preparation of the payroll and the distribution of the payroll checks was made at the schools to determine adherence to Standard Practice Bulletin A-445 Time and Attendance Recordkeeping. Specifically, we determined that the payroll rosters were generally supported by payroll records and the payroll functions were adequately segregated.

The results of our audits for the individual schools are included within each report and are summarized in the following subsection.

Selected Schools
Areas of Audit Findings
2009 and 2010

| | |
|--|----------------|
| Liberty Elementary School | 1 Finding |
| Receipting Documents | |
| Lauderdale Manors School | 1 Finding |
| Missing Receipt Documents | |
| Larkdale Elementary School | 1 Finding |
| Donations/Principal's Discretionary Account | |
| Stranahan High School | 5 Findings |
| 1. Late Deposits | |
| 2. Principal's Discretionary Accounts | |
| 3. Missing Receipting Documents | |
| 4. Vending Commissions | |
| 5. Tickets | |
| TOTAL FINDINGS | 8 Findings |

**SELECTED SCHOOLS
ANALYSIS OF CURRENT AND PRIOR
AUDIT FINDINGS BY SCHOOL**

| SCHOOL | CURRENT AUDIT PERIOD 2008-09 | PRIOR AUDIT PERIOD 2007-08 |
|---------------------------|--|---------------------------------------|
| Liberty Elementary School | <p>1. Receipting Documents</p> <p>During our review of receipting procedures, we noted:</p> <ul style="list-style-type: none"> a. Six (6) Facility Rental Lease Agreements were missing/unaccounted for during the audit review. A Certificate of Loss was not completed. b. One (1) Monies Collection Envelope was missing. A Certificate of Loss was completed. c. One (1) BC-40P receipt book was missing. A Certificate of Loss was not completed. | No Audit Exceptions |

**SELECTED SCHOOLS
ANALYSIS OF CURRENT AND PRIOR
AUDIT FINDINGS BY SCHOOL**

| SCHOOL | CURRENT AUDIT PERIOD 2008-09 | PRIOR AUDIT PERIOD 2007-08 |
|----------------------------|--|---------------------------------------|
| Larkdale Elementary School | <p>Donations/Principal's Discretionary Account</p> <p>Our review of donations disclosed the bookkeeper placed two (2) cash receipts into a trust account without any designation. The documents supporting the \$550 donation noted funds were for the "Principal's Discretion", an account which has been eliminated. The Bookkeeper processed purchases of \$603.64 from the Donation 2 account which directly benefited staff. Also, we noted \$125 from the general fund was used for the purchase of food for staff.</p> | No Audit Exceptions |

**SELECTED SCHOOLS
ANALYSIS OF CURRENT AND PRIOR
AUDIT FINDINGS BY SCHOOL**

| SCHOOL | CURRENT AUDIT PERIOD 2008-09 | PRIOR AUDIT PERIOD 2007-08 |
|---------------|---|---------------------------------------|
|---------------|---|---------------------------------------|

| | | |
|-------------------------------------|-------------------------------------|----------------------------|
| Lauderdale Manors Elementary School | Missing Receipting Documents | No Audit Exceptions |
|-------------------------------------|-------------------------------------|----------------------------|

Based on a physical inventory of receipting documents, we noted four (4) monies collection envelopes were not presented for audit. Three (3) certificates of loss were completed and are on file while another certificate of loss was completed during the audit for the fourth envelope.

We also found a rental application was not available for audit.

**SELECTED SCHOOLS
ANALYSIS OF CURRENT AND PRIOR
AUDIT FINDINGS BY SCHOOL**

| SCHOOL | CURRENT AUDIT PERIOD 2008-09 | PRIOR AUDIT PERIOD 2006-07 & 2007-08 | | | | | | |
|-----------------------|---|---|-------------|---------|-------------|-------------------|-------------|--|
| Stranahan High School | <p>Late Deposits</p> <p>Our review of the receipting process and depositing of funds revealed that deposits totaling \$26,939 were delayed three (3) to eight (8) days before being deposited with the bank. The school has a deposit drop box.</p> <p>Principal's Discretionary Account</p> <p>We noted that the Ambassador's Club and the Psychology accounts were both operating as Principal's Discretionary accounts. The total expenses for these accounts for breakfasts, lunches, t-shirts, mugs, food, gifts, travel etc. for teachers, staff and Central Area amounted to \$9,300.79. This is in addition to the \$11,250 placed in the Faculty account, \$150 in the Hospitality account and \$1,000 in the Public Relations account. Although both clubs have sponsors and are active, none of these disbursements were supported with Club minutes.</p> <p>For the 2009 fiscal year, vending commissions totaling \$75,000 were due the school. The fourth check was received during the 2010 school year. The school received three payments totaling \$56,250 which were placed into the following accounts:</p> <table style="margin-left: 20px;"> <tr> <td>Athletics</td> <td style="text-align: right;">\$14,062.50</td> </tr> <tr> <td>Faculty</td> <td style="text-align: right;">\$11,250.50</td> </tr> <tr> <td>Ambassador's Club</td> <td style="text-align: right;">\$11,250.00</td> </tr> </table> | Athletics | \$14,062.50 | Faculty | \$11,250.50 | Ambassador's Club | \$11,250.00 | <p>VENDING COMMISSIONS</p> <p><u>FY 2007</u></p> <p>A review of vending commissions received disclosed that the school received a total of \$41,666.67 in commissions for fiscal year 2007 and \$20,866.67 was posted to the Faculty account. An email from the Principal clearly stipulated the Bookkeeper should receipt 50% of the funds into the faculty account (30% labeled as Discretionary and 20% for Faculty). Analysis of receipting reports showed the Bookkeeper separately receipted these amounts presumably with the intent of tracking the Discretionary amounts.</p> <p><u>FY 2008</u></p> <p>The school received a total of \$75,000 and of this amount 50% or \$37,500 was posted to the Faculty Account. The records showed the same allocation as FY 2007, which was 30% Discretionary and 20% Faculty.</p> <p>The Principal's Discretionary Account was discontinued in March 2006. Placing commission checks in the Faculty/Sunshine account and tracking the funds as Discretionary is an attempt to reinstitute the same type of account which has already been discontinued by the District.</p> |
| Athletics | \$14,062.50 | | | | | | | |
| Faculty | \$11,250.50 | | | | | | | |
| Ambassador's Club | \$11,250.00 | | | | | | | |

**SELECTED SCHOOLS
ANALYSIS OF CURRENT AND PRIOR
AUDIT FINDINGS BY SCHOOL**

| SCHOOL | CURRENT AUDIT PERIOD 2008-09 | PRIOR AUDIT PERIOD 2006-07 & 2007-08 |
|-----------------------|---|---|
| Stranahan High School | Psychology Club \$5,625.00 | |
| | Band Hallway \$8,437.50 | |
| | General \$5,625.00 | |

As of April 9, 2010 only two checks were received for the current school year.

Missing Receipting Documents

We found four (4) Monies Collection Envelopes were not available for audit.

Vending Commissions

For the period January 1, 2009 through March 31, 2010 the Principal placed commissions totaling \$22,500 into the Faculty account. The actual amount due to the faculty was \$4,518.37. The overpayment to the faculty account of \$17,981.63 was transferred to various student accounts on June 15, 2010.

**SELECTED SCHOOLS
ANALYSIS OF CURRENT AND PRIOR
AUDIT FINDINGS BY SCHOOL**

| SCHOOL | CURRENT AUDIT PERIOD 2008-09 | PRIOR AUDIT PERIOD 2006-07 & 2007-08 |
|-----------------------|---|---|
| Stranahan High School | <p>The Principal requested and received a printout of the actual sales from the vending company. From this printout she determined a percentage for the commissions which were generated by the machines used by the Faculty and the custodians. She used this percentage against the annual commission of \$75,000 to determine the amount to be placed in the Faculty account. The commission rate should have been applied to the actual sales generated from these machines. The vending agreement and the vending commissions are based on calendar years. Therefore, the calculations are based on calendar years and not fiscal years.</p> | |

**SELECTED SCHOOLS
ANALYSIS OF CURRENT AND PRIOR
AUDIT FINDINGS BY SCHOOL**

| SCHOOL | CURRENT AUDIT PERIOD 2008-09 | PRIOR AUDIT PERIOD 2006-07 & 2007-08 |
|-----------------------|--|---|
| Stranahan High School | <p>Tickets</p> <p>During our review of tickets we noted:</p> <ul style="list-style-type: none">a. No ticket report was prepared to account for two hundred sixty (260) five dollar (\$5) tickets with a sales value of \$1,300.b. The Perpetual Ticket Inventory sheets were not prepared for the new tickets purchased. | |

SECTION I:
Audit Reports (with No Exceptions)

ATLANTIC WEST ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2009-10 FISCAL YEAR
JULY 1, 2009 THROUGH JUNE 30, 2010

PROFILE OF THE SCHOOL

Address: 301 NW 69th Terrace, Margate, Florida 33063
Principal: Dr. Sharon Moffitt
Bookkeeper: Denise Loglia
Payroll Processor: Mary Voehl

CASH SUMMARY

| | |
|-----------------------------|---------------------|
| Cash Account: | <u>6/30/10</u> |
| Checking Account – Wachovia | \$ <u>15,604.69</u> |

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Atlantic West Elementary School for the 2009-10 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2009-10 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

ATLANTIC WEST ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2009 - 2010

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-----------------------|----------------------|----------------------|---------------------|
| Classes | \$ 316.56 | \$ 19,617.00 | \$ 19,565.84 | \$ 367.72 |
| Clubs | 691.99 | 5,188.45 | 5,231.86 | 648.58 |
| Departments | 3,617.16 | 12,139.88 | 10,953.78 | 4,803.26 |
| Trusts | 4,836.51 | 172,712.53 | 174,288.89 | 3,260.15 |
| General | <u>5,346.77</u> | <u>3,435.51</u> | <u>2,257.30</u> | <u>6,524.98</u> |
| TOTALS | <u>\$ 14,808.99</u> | <u>\$ 213,093.37</u> | <u>\$ 212,297.67</u> | <u>\$ 15,604.69</u> |

COCONUT CREEK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2008-2009 FISCAL YEAR
JULY 1, 2008 THROUGH JUNE 30, 2009

PROFILE OF THE SCHOOL

Address: 500 NW 45th Avenue, Coconut Creek, Florida 33066

Principal: Katherine Good (July 2010 to present)

Principal during Audit Period: William Roach (to June 2010, retired)

Bookkeepers: Janie Ochacher (12/2009 to current)
Faye Linda Wallerstein (8/2004 to 11/2009)

Payroll Processor: Eileen Pollock

CASH AND INVESTMENTS SUMMARY

| | <u>6/30/09</u> |
|-----------------------------|---------------------|
| Cash Account: | |
| Checking Account – Wachovia | \$ 7,376.38 |
| Investment: | |
| Treasurer’s Pool Account | <u>15,000.00</u> |
| TOTAL | \$ <u>22,376.38</u> |

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statements of Coconut Creek Elementary School for the 2008-09 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2008-09 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

COCONUT CREEK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2008 - 2009

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|----------------------|----------------------------|----------------------------|
| Classes | \$ 1,588.59 | \$ 18,790.21 | \$ 19,056.34 | \$ 1,322.46 |
| Clubs | 1,023.95 | 4,279.20 | 4,511.94 | 791.21 |
| Departments | 3,022.32 | 209.14 | 26.00 | 3,205.46 |
| Trusts | 8,669.75 | 459,460.02 | 459,771.63 | 8,358.14 |
| General | <u>7,971.14</u> | <u>8,661.26</u> | <u>7,933.29</u> | <u>8,699.11</u> |
| TOTALS | <u>\$ 22,275.75</u> | <u>\$ 491,399.83</u> | <u>\$ 491,299.20</u> | <u>\$ 22,376.38</u> |

CORAL PARK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2008-09 FISCAL YEAR
JULY 1, 2008 THROUGH JUNE 30, 2009

PROFILE OF THE SCHOOL

Address: 8401 Westview Drive, Coral Springs, Florida 33067

Principal: Dr. Amanda Miles

Bookkeeper: Judith Smoly

Payroll Processor: Pat Hahl

CASH AND INVESTMENT SUMMARY

| | |
|-----------------------------|---------------------|
| | <u>6/30/09</u> |
| Cash Account: | |
| Checking Account – Wachovia | \$ 36,051.72 |
| Investment: | |
| Treasurer’s Pool Account | <u>20,000.00</u> |
| TOTAL | \$ <u>56,051.72</u> |

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Coral Park Elementary School for the 2008-09 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2008-09 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

CORAL PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2008 - 2009

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|----------------------|----------------------------|----------------------------|
| Music | \$ 808.49 | \$ 20,647.10 | \$ 20,949.25 | \$ 506.34 |
| Classes | 1,506.46 | 33,232.40 | 33,741.70 | 997.16 |
| Clubs | 4,180.04 | 8,627.95 | 7,806.90 | 5,001.09 |
| Departments | 1,287.00 | 19,526.44 | 18,212.10 | 2,601.34 |
| Trusts | 17,259.74 | 38,047.46 | 38,600.13 | 16,707.07 |
| General | <u>26,166.40</u> | <u>9,876.53</u> | <u>5,804.21</u> | <u>30,238.72</u> |
| TOTALS | <u>\$ 51,208.13</u> | <u>\$ 129,957.88</u> | <u>\$ 125,114.29</u> | <u>\$ 56,051.72</u> |

CRESTHAVEN ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2008-09 FISCAL YEAR
JULY 1, 2008 THROUGH JUNE 30, 2009

PROFILE OF THE SCHOOL

Address: 801 NE 25th Street, Pompano Beach, Florida 33064
Principal: Joshua Kisten
Bookkeeper: Marian Youse (July 2008 to present)
Payroll Processor: Susan May

CASH AND INVESTMENT SUMMARY

| | |
|-----------------------------|---------------------|
| Cash Account: | <u>6/30/09</u> |
| Checking Account – Wachovia | \$ <u>12,863.34</u> |

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Cresthaven Elementary School for the 2008-09 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2008-09 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

CRESTHAVEN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2008 - 2009

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-----------------------|----------------------|----------------------|---------------------|
| Classes | \$ 1,045.40 | \$ 33,870.15 | \$ 34,395.23 | \$ 520.32 |
| Clubs | 901.62 | 6,013.62 | 5,534.24 | 1,381.00 |
| Departments | 852.21 | 8,018.30 | 7,729.28 | 1,141.23 |
| Trusts | 6,590.35 | 187,281.18 | 187,270.62 | 6,600.91 |
| General | <u>5,342.08</u> | <u>2,903.19</u> | <u>5,025.39</u> | <u>3,219.88</u> |
| TOTALS | <u>\$ 14,731.66</u> | <u>\$ 238,086.44</u> | <u>\$ 239,954.76</u> | <u>\$ 12,863.34</u> |

CRYSTAL LAKE MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2009-10 FISCAL YEAR
JULY 1, 2009 THROUGH JUNE 30, 2010

PROFILE OF THE SCHOOL

Address: 3551 NE 3rd Avenue, Pompano Beach, Florida 33064

Principal: Sabine Phillips

Bookkeeper: Cheryl Tucker

Payroll Processor: Henryetta Dorfman

CASH SUMMARY

6/30/10

Cash Account:

Checking Account – Wachovia \$ 19,358.62

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Crystal Lake Middle School for the 2009-10 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2009-10 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

CRYSTAL LAKE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2009 - 2010

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|----------------------|----------------------------|----------------------------|
| Athletics | \$ 0.00 | \$ 5,522.35 | \$ 3,693.20 | 1,829.15 |
| Music | 1,387.00 | 3,450.95 | 4,665.60 | 172.35 |
| Classes | 6.12 | 41,493.77 | 39,428.72 | 2,071.17 |
| Clubs | 5,427.32 | 29,611.88 | 28,341.39 | 6,697.81 |
| Departments | 145.36 | 371.49 | 146.59 | 370.26 |
| Trusts | 1,088.16 | 177,203.33 | 172,329.96 | 5,961.53 |
| General | <u>6,183.93</u> | <u>7,061.02</u> | <u>10,988.60</u> | <u>2,256.35</u> |
| TOTALS | <u>\$ 14,237.89</u> | <u>\$ 264,714.79</u> | <u>\$ 259,594.06</u> | <u>\$ 19,358.62</u> |

CYPRESS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2008-09 FISCAL YEAR
JULY 1, 2008 THROUGH JUNE 30, 2009

PROFILE OF THE SCHOOL

Address: 851 SW 3rd Avenue, Pompano Beach, Florida 33060
Principal: Dr. Paulette Samai
Bookkeeper: Angelina Manfre-Affrunti (July 2008 to present)
Payroll Processor: Nancy Kirk

CASH SUMMARY

6/30/09

Cash Account:

| | |
|-----------------------------|---------------------|
| Checking Account – Wachovia | \$ <u>17,948.91</u> |
|-----------------------------|---------------------|

In accordance with the State Board of Education Rule 6A-1.087, Florida Administrative Code, we have audited the financial statement of Cypress Elementary School for the 2008-09 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2008-09 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

CYPRESS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2008 - 2009

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|----------------------|----------------------------|----------------------------|
| Classes | \$ 467.05 | \$ 5,457.00 | \$ 5,314.25 | \$ 609.80 |
| Clubs | 1,214.46 | 2,578.69 | 2,606.94 | 1,186.21 |
| Departments | 3,565.30 | 11,552.46 | 10,732.30 | 4,385.46 |
| Trusts | 3,469.78 | 116,967.91 | 116,658.52 | 3,779.17 |
| General | 5,269.19 | 3,937.44 | 1,218.36 | 7,988.27 |
| TOTALS | <u>\$ 13,985.78</u> | <u>\$ 140,493.50</u> | <u>\$ 136,530.37</u> | <u>\$ 17,948.91</u> |

DEERFIELD BEACH HIGH SCHOOL
AUDIT REPORT
FOR THE 2008-09 FISCAL YEAR
JULY 1, 2008 THROUGH JUNE 30, 2009

PROFILE OF THE SCHOOL

Address: 910 SW 15th Street, Deerfield Beach, Florida 33441

Principal: Jon Marlow

Bookkeeper: Eleanor McCoy

Payroll Processor: Sue Costa

CASH AND INVESTMENTS SUMMARY

| | <u>6/30/09</u> |
|-----------------------------|---------------------|
| Cash Account: | |
| Checking Account – Wachovia | \$ 5,799.09 |
| Savings Account – Wachovia | 796.79 |
| Investment: | |
| Treasurer’s Pool Account | <u>90,000.00</u> |
| TOTAL | <u>\$ 96,595.88</u> |

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Deerfield Beach High School for the 2008-09 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2008-09 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

DEERFIELD BEACH HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2008 - 2009

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-----------------------|----------------------|----------------------|---------------------|
| Athletics | \$ 3,211.02 | \$ 121,842.35 | \$ 124,200.43 | \$ 852.94 |
| Music | 368.61 | 31,282.45 | 31,099.69 | 551.37 |
| Classes | 1,128.59 | 64,728.91 | 58,952.65 | 6,904.85 |
| Clubs | 74,571.76 | 304,765.62 | 320,016.60 | 59,320.78 |
| Departments | 17,948.46 | 13,809.80 | 16,476.24 | 15,282.02 |
| Trusts | 15,452.65 | 84,957.84 | 92,123.33 | 8,287.16 |
| General | 11,135.00 | 9,573.45 | 15,311.69 | 5,396.76 |
| TOTALS | <u>\$ 123,816.09</u> | <u>\$ 630,960.42</u> | <u>\$ 658,180.63</u> | <u>\$ 96,595.88</u> |

EAGLE RIDGE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2008-09 FISCAL YEAR
JULY 1, 2008 THROUGH JUNE 30, 2009

PROFILE OF THE SCHOOL

Address: 11500 Westview Drive, Coral Springs, Florida 33067
Principal: Marina Rashid
Bookkeepers: Susan LoBello
Payroll Processor: Sandra Stachura

CASH AND INVESTMENT SUMMARY

| | <u>6/30/09</u> |
|-----------------------------|---------------------|
| Cash Account: | |
| Checking Account – Wachovia | \$ 16,055.28 |
| Investment: | |
| Treasurer’s Pool Account | <u>35,000.00</u> |
| TOTAL | \$ <u>51,055.28</u> |

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Eagle Ridge Elementary School for the 2008-09 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2008-09 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

EAGLE RIDGE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2008 - 2009

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|-----------------------------|-----------------------------|----------------------------|
| Music | \$ 194.59 | \$ 0.00 | \$ 0.00 | \$ 194.59 |
| Classes | 2,816.10 | 22,980.00 | 22,808.50 | 2,987.60 |
| Clubs | 8,736.06 | 13,659.42 | 13,522.47 | 8,873.01 |
| Departments | 1,127.21 | 147.32 | 0.00 | 1,274.53 |
| Trust | 21,371.53 | 501,696.68 | 500,051.11 | 23,017.10 |
| General | <u>21,247.34</u> | <u>11,262.69</u> | <u>17,801.58</u> | <u>14,708.45</u> |
| TOTALS | <u><u>\$ 55,492.83</u></u> | <u><u>\$ 549,746.11</u></u> | <u><u>\$ 554,183.66</u></u> | <u><u>\$ 51,055.28</u></u> |

FOREST HILLS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2008-09 FISCAL YEAR
JULY 1, 2008 THROUGH JUNE 30, 2009

PROFILE OF THE SCHOOL

Address: 3100 NW 85th Avenue, Coral Springs, Florida 33065
Principal: Elise Portman
Bookkeeper: Luann McCutcheon
Payroll Processor: Nancy Hickman

CASH SUMMARY

| | |
|-----------------------------|--------------------|
| Cash Account: | <u>6/30/09</u> |
| Checking Account – Wachovia | \$ <u>9,971.54</u> |

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Forest Hills Elementary School for the 2008-09 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2008-09 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

FOREST HILLS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2008 - 2009

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-----------------------|---------------------|---------------------|--------------------|
| Classes | \$ 902.05 | \$ 17,546.46 | \$ 18,427.61 | \$ 20.90 |
| Clubs | 675.94 | 420.99 | 207.27 | 889.66 |
| Departments | 1,349.58 | 545.45 | 668.78 | 1,226.25 |
| Trust | 1,870.58 | 20,712.56 | 21,411.14 | 1,172.00 |
| General | <u>13,800.88</u> | <u>4,259.82</u> | <u>11,397.97</u> | <u>6,662.73</u> |
| TOTALS | <u>\$ 18,599.03</u> | <u>\$ 43,485.28</u> | <u>\$ 52,112.77</u> | <u>\$ 9,971.54</u> |

LLOYD ESTATES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2008-09 FISCAL YEAR
JULY 1, 2008 THROUGH JUNE 30, 2009

PROFILE OF THE SCHOOL

Address: 750 NW 41st Street, Oakland Park, Florida 33309

Principal: Pamela Govoni

Bookkeeper: Pamela Brideau

Payroll Processor: Debra Holdren

CASH SUMMARY

| | |
|------------------------------------|--------------------|
| Cash Account: | <u>6/30/09</u> |
| Checking Account – Bank of America | \$ <u>5,094.80</u> |

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Lloyd Estates Elementary School for the 2008-09 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2008-09 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

LLOYD ESTATES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2008 - 2009

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|---------------------|----------------------------|----------------------------|
| Classes | \$ 656.56 | \$ 1,781.52 | \$ 2,165.61 | \$ 272.47 |
| Clubs | 1,780.43 | 1,024.31 | 1,311.41 | 1,493.33 |
| Departments | 1,133.75 | 2,776.44 | 2,588.84 | 1,321.35 |
| Trust | 483.00 | 14,979.72 | 15,422.72 | 40.00 |
| General | <u>2,246.91</u> | <u>2,447.64</u> | <u>2,726.90</u> | <u>1,967.65</u> |
| TOTALS | <u>\$ 6,300.65</u> | <u>\$ 23,009.63</u> | <u>\$ 24,215.48</u> | <u>\$ 5,094.80</u> |

MARGATE MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2008-09 FISCAL YEAR
JULY 1, 2008 THROUGH JUNE 30, 2009

PROFILE OF THE SCHOOL

Address: 500 NW 65th Avenue, Margate, FL 33063

Principal: Earnest Toliver (July 2010 to present)

Principal during
audit period: Hudson Thomas (July 2008 to June 30, 2010)

Bookkeeper: Donna Povia

Payroll Processor: Geri Watts

CASH AND INVESTMENT SUMMARY

| | <u>6/30/09</u> |
|-----------------------------|---------------------|
| Cash Account: | |
| Checking Account – Wachovia | \$ 22,214.68 |
| Investment: | |
| Treasurer’s Pool Account | <u>4,632.08</u> |
| TOTAL | \$ <u>26,846.76</u> |

In accordance with the State Board of Education Rule 6A-1.087, Florida Administrative Code, we have audited the financial statement of Margate Middle School for the 2008-09 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2008-09 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll
The school generally adhered to the payroll procedures.

MARGATE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2008 - 2009

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|---------------------|----------------------------|----------------------------|
| Athletics | \$ 254.36 | \$ 3,785.14 | \$ 3,593.44 | 446.06 |
| Music | 2,585.05 | 2,748.00 | 4,836.30 | 496.75 |
| Classes | 402.00 | 33,038.00 | 33,328.00 | 112.00 |
| Clubs | 4,843.10 | 16,812.50 | 17,369.79 | 4,285.81 |
| Departments | 4,117.98 | 2,915.17 | 5,038.50 | 1,994.65 |
| Trusts | 10,506.26 | 19,659.87 | 23,040.56 | 7,125.57 |
| General | <u>14,415.65</u> | <u>13,873.38</u> | <u>15,903.11</u> | <u>12,385.92</u> |
| TOTALS | <u>\$ 37,124.40</u> | <u>\$ 92,832.06</u> | <u>\$ 103,109.70</u> | <u>\$ 26,846.76</u> |

PALMVIEW ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2008-09 FISCAL YEAR
JULY 1, 2008 THROUGH JUNE 30, 2009

PROFILE OF THE SCHOOL

Address: 2601 NE 1st Avenue, Pompano Beach, Florida 33064

Principal: Robert Gibson

Bookkeeper: Diana Kohle

Payroll Processor: Diana Kohle

CASH SUMMARY

6/30/09

Cash Account:

Checking Account – Wachovia \$ 10,493.68

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Palmview Elementary School for the 2008-09 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2008-09 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

PALMVIEW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2008 - 2009

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|---------------------|----------------------------|----------------------------|
| Classes | \$ 1,946.00 | \$ 13,089.79 | \$ 14,252.44 | \$ 783.35 |
| Clubs | 487.63 | 4,041.53 | 3,911.34 | 617.82 |
| Departments | 1,284.06 | 354.76 | 1,165.84 | 472.98 |
| Trust | 4,219.56 | 19,950.43 | 20,695.69 | 3,474.30 |
| General | <u>4,044.96</u> | <u>2,720.11</u> | <u>1,619.84</u> | <u>5,145.23</u> |
| TOTALS | <u>\$ 11,982.21</u> | <u>\$ 40,156.62</u> | <u>\$ 41,645.15</u> | <u>\$ 10,493.68</u> |

POMPANO BEACH ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2008-09 FISCAL YEAR
JULY 1, 2008 THROUGH JUNE 30, 2009

PROFILE OF THE SCHOOL

Address: 700 NE 13th Avenue, Pompano Beach, Florida 33060

Principal: Michelle Garcia

Bookkeeper: Sally Skarveles

Payroll Processor: Sally Skarveles

CASH SUMMARY

6/30/09

Cash Account:

Checking Account – Wachovia \$ 11,968.46

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Pompano Beach Elementary School for the 2008-09 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2008-09 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

POMPANO BEACH ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2008 - 2009

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-----------------------|---------------------|---------------------|---------------------|
| Classes | \$ 390.46 | \$ 10,724.08 | \$ 11,025.04 | \$ 89.50 |
| Clubs | 715.60 | 4,449.05 | 3,275.86 | 1,888.79 |
| Departments | 436.76 | 7,965.53 | 7,003.15 | 1,399.14 |
| Trust | 5,198.06 | 54,101.57 | 53,775.76 | 5,523.87 |
| General | <u>5,680.53</u> | <u>8,349.54</u> | <u>10,962.91</u> | <u>3,067.16</u> |
| TOTALS | <u>\$ 12,421.41</u> | <u>\$ 85,589.77</u> | <u>\$ 86,042.72</u> | <u>\$ 11,968.46</u> |

POMPANO BEACH HIGH SCHOOL
AUDIT REPORT
FOR THE 2008-09 FISCAL YEAR
JULY 1, 2008 THROUGH JUNE 30, 2009

PROFILE OF THE SCHOOL

Address: 600 NE 13th Avenue, Pompano Beach, Florida 33060

Principal: Hudson Thomas (July 2010 to Present)

Principal during
Audit Period : David Gordon

Bookkeeper: Mary Ann Baggette

Payroll Processor: Chris Duby

CASH SUMMARY

Cash Account: 6/30/09

Checking Account – Wachovia \$ 79,119.05

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Pompano Beach High School for the 2008-09 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2008-09 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

POMPANO BEACH HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2008 - 2009

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-----------------------|----------------------|----------------------|---------------------|
| Athletics | \$ 722.52 | \$ 62,328.05 | \$ 63,050.57 | \$ 0.00 |
| Music | 47.55 | 47,544.25 | 47,591.80 | 0.00 |
| Classes | 4,424.67 | 44,807.17 | 43,446.03 | 5,785.81 |
| Clubs | 48,310.76 | 170,112.14 | 164,917.05 | 53,505.85 |
| Departments | 4,009.23 | 4,613.51 | 4,554.09 | 4,068.65 |
| Trusts | 12,375.57 | 52,573.06 | 50,695.95 | 14,252.68 |
| General | 14,859.65 | 17,394.32 | 30,747.91 | 1,506.06 |
| TOTALS | <u>\$ 84,749.95</u> | <u>\$ 399,372.50</u> | <u>\$ 405,003.40</u> | <u>\$ 79,119.05</u> |

RAMBLEWOOD ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2008-09 FISCAL YEAR
JULY 1, 2008 THROUGH JUNE 30, 2009

PROFILE OF THE SCHOOL

Address: 8950 Shadowwood Blvd., Coral Springs, Florida 33071

Principal: Betty Colyer

Bookkeeper: Donna Benson

Payroll Processor: Donna Benson

CASH SUMMARY

6/30/09

Cash Account:

| | |
|----------------------------|---------------------|
| Checking Account--Wachovia | \$ <u>28,855.00</u> |
|----------------------------|---------------------|

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Ramblewood Elementary School for the 2008-09 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2008-09 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

RAMBLEWOOD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2008 - 2009

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-----------------------|----------------------|----------------------|---------------------|
| Music | \$ 0.00 | \$ 758.00 | \$ 758.00 | \$ 0.00 |
| Classes | 2,307.42 | 39,894.75 | 40,798.07 | 1,404.10 |
| Clubs | 2,872.42 | 3,149.04 | 4,447.71 | 1,573.75 |
| Departments | 10,399.97 | 9,394.18 | 17,032.71 | 2,761.44 |
| Trusts | 8,307.06 | 361,170.75 | 359,363.91 | 10,113.90 |
| General | 11,842.85 | 16,228.09 | 15,069.13 | 13,001.81 |
| TOTALS | <u>\$ 35,729.72</u> | <u>\$ 430,594.81</u> | <u>\$ 437,469.53</u> | <u>\$ 28,855.00</u> |

RIVERSIDE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2008-09 FISCAL YEAR
JULY 1, 2008 THROUGH JUNE 30, 2009

PROFILE OF THE SCHOOL

Address: 11450 Riverside Drive, Coral Springs, Florida 33071

Principal: Julianne Conner (July 2008 to present)

Bookkeeper: Sharon Taylor

Payroll Processor: Janet W. Stone

CASH AND INVESTMENT SUMMARY

| | <u>6/30/09</u> |
|-----------------------------|---------------------|
| Cash Account: | |
| Checking Account – Wachovia | \$ 27,153.94 |
| Investment: | |
| Treasurer’s Pool Account | <u>15,000.00</u> |
| TOTAL | \$ <u>42,153.94</u> |

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Riverside Elementary School for the 2008-09 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2008-09 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

RIVERSIDE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2008 - 2009

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-----------------------|----------------------|----------------------|---------------------|
| Music | \$ 20.63 | \$ 0.00 | \$ 0.00 | \$ 20.63 |
| Classes | 3,657.42 | 40,361.75 | 42,016.57 | 2,002.60 |
| Clubs | 6,718.84 | 6,191.63 | 7,270.27 | 5,640.20 |
| Departments | 497.94 | 6,729.87 | 6,042.30 | 1,185.51 |
| Trusts | 22,577.65 | 316,012.12 | 320,279.50 | 18,310.27 |
| General | 21,349.90 | 22,129.25 | 28,484.42 | 14,994.73 |
| TOTALS | <u>\$ 54,822.38</u> | <u>\$ 391,424.62</u> | <u>\$ 404,093.06</u> | <u>\$ 42,153.94</u> |

TRADEWINDS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2008-09 FISCAL YEAR
JULY 1, 2008 THROUGH JUNE 30, 2009

PROFILE OF THE SCHOOL

Address: 5400 Johnson Road, Coconut Creek, Florida 33073

Principal: Dr. Susan Whiting

Bookkeeper: Angela Salerno

Payroll Processor: Marta Remon

CASH SUMMARY

| | |
|-----------------------------|----------------------|
| Cash Account: | <u>6/30/09</u> |
| Checking Account – Wachovia | \$ <u>110,835.03</u> |

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Tradewinds Elementary School for the 2008-09 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2008-09 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

TRADEWINDS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2008 - 2009

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-----------------------|----------------------|----------------------|----------------------|
| Music | \$ 1,024.59 | \$ 0.00 | \$ 177.82 | \$ 846.77 |
| Classes | 7,984.22 | 72,335.43 | 71,772.75 | 8,546.90 |
| Clubs | 12,053.28 | 6,427.90 | 9,743.21 | 8,737.97 |
| Departments | 22,314.74 | 14,190.42 | 16,535.86 | 19,969.30 |
| Trusts | 19,345.83 | 31,729.74 | 37,610.93 | 13,464.64 |
| General | 69,397.41 | 18,642.41 | 28,770.37 | 59,269.45 |
| TOTALS | <u>\$ 132,120.07</u> | <u>\$ 143,325.90</u> | <u>\$ 164,610.94</u> | <u>\$ 110,835.03</u> |

CASTLE HILL ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2008-2009 FISCAL YEAR
JULY 1, 2008 THROUGH JUNE 30, 2009

PROFILE OF THE SCHOOL

Address: 2640 NW 46th Avenue, Lauderdale, Florida 33313

Principals: Frances Fuce-Ollivierre

Bookkeepers: Cheryl Miller (July 2008 to June 2009)
Nikki Farrish (July 2009 to present)

Payroll Processor: Annie Callaway

CASH SUMMARY

| | |
|-----------------------------|--------------------|
| Cash Account: | <u>6/30/09</u> |
| Checking Account – Wachovia | \$ <u>1,738.59</u> |

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Castle Hill Elementary School for the 2008-09 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2008-09 fiscal year, on the cash basis of accounting. With respect to items tested, the school generally complied with various Florida State Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with School Board's policies and procedures indicated the internal control structure at the school generally functioned as designated by the District administration.

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

CASTLE HILL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2008 - 2009

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-----------------------|---------------------|----------------------|--------------------|
| Classes | \$ 2,939.77 | \$ 31,429.67 | \$ 34,369.44 | \$ (0.00) |
| Clubs | 46.71 | 6,057.17 | 5,879.40 | 224.48 |
| Departments | 687.29 | 2,697.85 | 3,117.91 | 267.23 |
| Trusts | 1,790.47 | 44,281.33 | 44,908.36 | 1,163.44 |
| General | <u>129.09</u> | <u>11,894.69</u> | <u>11,940.34</u> | <u>83.44</u> |
| TOTALS | <u>\$ 5,593.33</u> | <u>\$ 96,360.71</u> | <u>\$ 100,215.45</u> | <u>\$ 1,738.59</u> |

MARTIN LUTHER KING ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2008-09 FISCAL YEAR
JULY 1, 2008 THROUGH JUNE 30, 2009

PROFILE OF THE SCHOOL

Address: 591 NW 31st Avenue, Fort Lauderdale, Florida 33311
Principal: Marvis Ward
Bookkeeper: Susan Moffitt
Payroll Processor: Marilyn Laramore-Bozeman

CASH AND INVESTMENT SUMMARY

| | <u>6/30/09</u> |
|-----------------------------|---------------------------|
| Cash Account: | |
| Checking Account – Wachovia | \$ 1,739.43 |
| Investment: | |
| Treasurer’s Pool Account | <u>5,000.00</u> |
| TOTAL | \$ <u>6,739.43</u> |

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Martin Luther King Elementary School for the 2008-09 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2008-09 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

MARTIN LUTHER KING ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2008 - 2009

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|---------------------|----------------------------|----------------------------|
| Classes | \$ 2,029.35 | \$ 19,463.85 | \$ 20,369.78 | \$ 1,123.42 |
| Clubs | 1,593.02 | 3,116.88 | 2,910.21 | 1,799.69 |
| Departments | 819.96 | 3,653.42 | 3,966.35 | 507.03 |
| Trust | 9,283.69 | 51,858.13 | 58,550.36 | 2,591.46 |
| General | <u>2,031.82</u> | <u>11,102.45</u> | <u>12,416.44</u> | <u>717.83</u> |
| TOTALS | <u>\$ 15,757.84</u> | <u>\$ 89,194.73</u> | <u>\$ 98,213.14</u> | <u>\$ 6,739.43</u> |

MIRROR LAKE ELEMENTARY SCHOOL
 AUDIT REPORT
 FOR THE 2008-09 FISCAL YEAR
 JULY 1, 2008 THROUGH JUNE 30, 2009

PROFILE OF THE SCHOOL

Address: 1200 NW 72nd Avenue, Plantation, Florida 33313

Principal: Cindy M. Dean

Bookkeeper: Diane Doulens

Payroll Processor: Fran Dicembrino

CASH AND INVESTMENT SUMMARY

| | <u>6/30/09</u> |
|-----------------------------|----------------------------|
| Cash Account: | |
| Checking Account – Wachovia | \$ 11,617.57 |
| Investment: | |
| Treasurer’s Pool Account | <u>15,000.00</u> |
| TOTAL | \$ <u><u>26,617.57</u></u> |

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Mirror Lake Elementary School for the 2008-09 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2008-09 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

MIRROR LAKE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2008 - 2009

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-----------------------|---------------------|---------------------|---------------------|
| Music | \$ 17.00 | \$ 0.00 | \$ 0.00 | \$ 17.00 |
| Classes | 222.00 | 782.50 | 876.50 | 128.00 |
| Clubs | 472.31 | 3,157.98 | 2,596.48 | 1,033.81 |
| Departments | 775.10 | 278.00 | 162.00 | 891.10 |
| Trusts | 11,220.37 | 43,957.83 | 52,922.25 | 2,255.95 |
| General | <u>21,356.03</u> | <u>9,117.96</u> | <u>8,182.28</u> | <u>22,291.71</u> |
| TOTALS | <u>\$ 34,062.81</u> | <u>\$ 57,294.27</u> | <u>\$ 64,739.51</u> | <u>\$ 26,617.57</u> |

PARKWAY MIDDLE SCHOOL
 AUDIT REPORT
 FOR THE 2008-09 FISCAL YEAR
 JULY 1, 2008 THROUGH JUNE 30, 2009

PROFILE OF THE SCHOOL

Address: 3600 NW 5th Court, Lauderhill, Florida 33311
Principal: Bradford Mattair
Bookkeeper: Michelle Y. Allen
Payroll Processor: Lamonica McClover

CASH AND INVESTMENT SUMMARY

| | <u>6/30/09</u> |
|-----------------------------|---------------------|
| Cash Account: | |
| Checking Account – Wachovia | \$ 41,499.95 |
| Investment: | |
| Treasurer’s Pool Account | <u>15,000.00</u> |
| TOTAL | <u>\$ 56,499.95</u> |

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Parkway Middle School for the 2008-09 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2008-09 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

PARKWAY MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2008 - 2009

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-----------------------|----------------------|----------------------|---------------------|
| Athletics | \$ 5,140.34 | \$ 3,614.45 | \$ 4,837.46 | \$ 3,917.33 |
| Music | 64.81 | 0.00 | 0.00 | 64.81 |
| Classes | 1,146.00 | 43,388.50 | 44,444.50 | 90.00 |
| Clubs | 21,370.55 | 19,554.44 | 14,084.12 | 26,840.87 |
| Departments | 4,529.70 | 8,742.58 | 7,049.49 | 6,222.79 |
| Trusts | 20,691.42 | 50,764.52 | 57,541.47 | 13,914.47 |
| General | 2,994.86 | 5,319.93 | 2,865.11 | 5,449.68 |
| TOTALS | <u>\$ 55,937.68</u> | <u>\$ 131,384.42</u> | <u>\$ 130,822.15</u> | <u>\$ 56,499.95</u> |

PLANTATION HIGH SCHOOL
AUDIT REPORT
FOR THE 2008-09 FISCAL YEAR
JULY 1, 2008 THROUGH JUNE 30, 2009

PROFILE OF THE SCHOOL

Address: 6901 NW 16th Street, Plantation, Florida 33313
Principal: Susan Bruining
Bookkeeper: Robin Sabourin
Payroll Processor: Linda Reynolds

CASH AND INVESTMENT SUMMARY

| | <u>6/30/09</u> |
|-----------------------------|----------------------|
| Cash Account: | |
| Checking Account – Wachovia | \$ 72,595.71 |
| Investment: | |
| Treasurer’s Pool Account | <u>215,000.00</u> |
| TOTAL | \$ <u>287,595.71</u> |

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Plantation High School for the 2008-09 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2008-09 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

PLANTATION HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2008 - 2009

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Athletics | \$ 358.85 | \$ 73,985.77 | \$ 74,344.62 | \$ 0.00 |
| Music | 202.30 | 13,142.71 | 12,413.17 | 931.84 |
| Classes | 26,982.96 | 128,649.37 | 132,805.81 | 22,826.52 |
| Clubs | 79,102.60 | 300,951.37 | 289,612.25 | 90,441.72 |
| Departments | 12,668.08 | 13,252.63 | 14,599.12 | 11,321.59 |
| Trusts | 29,034.34 | 104,310.59 | 82,246.03 | 51,098.90 |
| General | <u>90,132.37</u> | <u>90,106.68</u> | <u>69,263.91</u> | <u>110,975.14</u> |
| TOTALS | <u><u>\$ 238,481.50</u></u> | <u><u>\$ 724,399.12</u></u> | <u><u>\$ 675,284.91</u></u> | <u><u>\$ 287,595.71</u></u> |

PLANTATION MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2008-09 FISCAL YEAR
JULY 1, 2008 THROUGH JUNE 30, 2009

PROFILE OF THE SCHOOL

Address: 6600 W. Sunrise Blvd., Plantation, Florida 33313
Principal: Patricia Hague (July 2008 to present)
Bookkeepers: Nidia Silva (July 2008 to present)
Payroll Processor: Juliann Vitale

CASH AND INVESTMENT SUMMARY

| | <u>6/30/09</u> |
|-----------------------------|---------------------|
| Cash Account: | |
| Checking Account – Wachovia | \$ 6,771.73 |
| Investment: | |
| Treasurer’s Pool Account | <u>20,000.00</u> |
| TOTAL | \$ <u>26,771.73</u> |

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Plantation Middle School for the 2008-09 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2008-09 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

PLANTATION MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2008 - 2009

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|-----------------------------|-----------------------------|----------------------------|
| Athletics | \$ 49.94 | \$ 5,597.06 | \$ 5,099.75 | \$ 547.25 |
| Music | 451.67 | 1,035.00 | 1,202.24 | 284.43 |
| Classes | 70.10 | 240.00 | 310.10 | 0.00 |
| Clubs | 10,443.25 | 14,206.23 | 12,274.93 | 12,374.55 |
| Departments | 574.56 | 612.98 | 257.33 | 930.21 |
| Trusts | 8,269.76 | 87,090.41 | 88,848.97 | 6,511.20 |
| General | <u>4,632.90</u> | <u>5,635.23</u> | <u>4,144.04</u> | <u>6,124.09</u> |
| TOTALS | <u><u>\$ 24,492.18</u></u> | <u><u>\$ 114,416.91</u></u> | <u><u>\$ 112,137.36</u></u> | <u><u>\$ 26,771.73</u></u> |

YOUNG, VIRGINIA S. ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2008-09 FISCAL YEAR
JULY 1, 2008 THROUGH JUNE 30, 2009

PROFILE OF THE SCHOOL

Address: 101 NE 11th Avenue, Fort Lauderdale, Florida 33301
Principal: Dr. Mark Strauss
Bookkeeper: Susanne Baer-Goins
Payroll Processor: Iris Montero

CASH AND INVESTMENT SUMMARY

| | |
|------------------------------------|---------------------|
| Cash Account: | <u>6/30/09</u> |
| Checking Account – Bank of America | \$ <u>39,330.65</u> |

In accordance with the State Board of Education Rule 6A-1.087, Florida Administrative Code, we have audited the financial statement of Virginia S. Young Elementary School for the 2008-09 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2008-09 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

YOUNG, VIRGINIA S. ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2008 - 2009

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|----------------------|----------------------------|----------------------------|
| Music | \$ 305.50 | \$ 108.00 | \$ 291.81 | \$ 121.69 |
| Clubs | 4,935.79 | 3,963.20 | 3,502.13 | 5,396.86 |
| Departments | 7,943.54 | 7,056.93 | 6,798.78 | 8,201.69 |
| Trusts | 36,653.94 | 795,694.94 | 810,102.85 | 22,246.03 |
| General | <u>3,504.20</u> | <u>46,248.04</u> | <u>46,387.86</u> | <u>3,364.38</u> |
| TOTALS | <u>\$ 53,342.97</u> | <u>\$ 853,071.11</u> | <u>\$ 867,083.43</u> | <u>\$ 39,330.65</u> |

APOLLO MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2009-10 FISCAL YEAR
JULY 1, 2009 THROUGH JUNE 30, 2010

PROFILE OF THE SCHOOL

Address: 6800 Arthur Street, Hollywood, Florida 33024

Principal: Lourdes Gonzalez

Bookkeeper: Sharon Jackson

Payroll Processor: Lilli Vella

CASH AND INVESTMENT SUMMARY

| | <u>6/30/10</u> |
|-----------------------------|---------------------|
| Cash Account: | |
| Checking Account – Wachovia | \$ 29,509.38 |
| Investment: | |
| Treasurer’s Pool Account | <u>6,000.00</u> |
| TOTAL | \$ <u>35,509.38</u> |

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Apollo Middle School for the 2009-10 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2009-10 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures

APOLLO MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2009 - 2010

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-----------------------|---------------------|---------------------|---------------------|
| Athletics | \$ 1,241.94 | \$ 4,723.62 | \$ 5,772.10 | \$ 193.46 |
| Music | 2,173.91 | 0.00 | 0.00 | 2,173.91 |
| Classes | 0.00 | 4,888.00 | 4,888.00 | 0.00 |
| Clubs | 11,125.11 | 15,613.61 | 14,636.41 | 12,102.31 |
| Departments | 2,885.32 | 3,231.22 | 3,134.80 | 2,981.74 |
| Trusts | 6,437.53 | 26,002.59 | 26,715.29 | 5,724.83 |
| General | 9,953.32 | 9,011.05 | 6,631.24 | 12,333.13 |
| TOTALS | <u>\$ 33,817.13</u> | <u>\$ 63,470.09</u> | <u>\$ 61,777.84</u> | <u>\$ 35,509.38</u> |

COLLINS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2009-10 FISCAL YEAR
JULY 1, 2009 THROUGH JUNE 30, 2010

PROFILE OF THE SCHOOL

Address: 1050 NW 2nd Street, Dania, Florida 33004

Principal: Lincoln Pasteur

Bookkeeper: Geneva Randall

Payroll Processor: Wendy Curet

CASH SUMMARY

| | |
|-----------------------------|--------------------|
| Cash Account: | <u>6/30/10</u> |
| Checking Account – Wachovia | \$ <u>4,926.30</u> |

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Collins Elementary School for the 2009-10 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2009-10 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

COLLINS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2009 - 2010

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|---------------------|----------------------------|----------------------------|
| Classes | \$ 77.24 | \$ 1,101.00 | \$ 1,064.00 | \$ 114.24 |
| Clubs | 1,183.79 | 2,300.76 | 2,819.33 | 665.22 |
| Departments | 300.76 | 2,351.17 | 2,380.72 | 271.21 |
| Trust | 5,121.10 | 36,281.40 | 39,067.24 | 2,335.26 |
| General | <u>1,662.33</u> | <u>2,448.19</u> | <u>2,570.15</u> | <u>1,540.37</u> |
| TOTALS | <u>\$ 8,345.22</u> | <u>\$ 44,482.52</u> | <u>\$ 47,901.44</u> | <u>\$ 4,926.30</u> |

SECTION II:
Audit Reports (with Exceptions)

LIBERTY ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2008-2009 FISCAL YEAR
JULY 1, 2008 THROUGH JUNE 30, 2009

PROFILE OF THE SCHOOL

Address: 2450 Banks Road, Margate, Florida 33063
Principal: David Levine
Bookkeeper : Donna Howard (November 2008 to current)
Latrice Bing (July 2008 to November 2008)
Payroll Processor: Donna Howard

CASH SUMMARY

Cash Account: 6/30/09
Checking Account – Wachovia \$ 49,818.97

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Liberty Elementary School for the 2008-09 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2008-09 fiscal year, on the cash basis of accounting. However, as indicated by the findings, the school administration should emphasize adherence to the policies and procedures in the School Board's Policies and the Standard Practice Bulletins, which establishes the system of internal controls designed by the District administration.

AUDIT EXCEPTIONS

A. Receipting Documents

During our review of receipting procedures, we noted:

- a. Six (6) Facility Rental Lease Agreements were missing/ unaccounted for during the audit review. A Certificate of Loss was not completed.
- b. One (1) Monies Collection Envelope was missing. A Certificate of Loss was completed.
- c. One (1) BC-40P receipt book was missing. A Certificate of Loss was not completed.

School Board Policy 6301 Collection of Monies states "The Principal, or individual whom he/she may designate, shall be fully responsible for maintaining an accurate record as to whom Departmental Receipt Books, reports of monies collected, ticket sales reports, cash reports, etc., are issued. These records shall be retained for audit purposes."

Standard Practice Bulletin I-302 Cash Collections Section I.B. states "The Principal shall be responsible for all monies collected and deposited within his/her school; and for maintaining an accurate record as to whom departmental receipt books, monies collection envelopes, ticket sales reports, cash reports, etc. are issued."

Section II. A.1. states "All receipting documents and pre-numbered tickets shall be maintained on perpetual inventories which shall be maintained and retained for audit purposes."

Section II.B. states "The preservation and retention of initial receipting documents (BC-40Ps, monies collection envelopes, tickets, facility rental contracts, etc.) is extremely important. Loss of a document may result in the school receiving audit exceptions."

Standard Practice Bulletin I-404 Certificate of Loss Section I.A. states "When any person is unable to account for all items issued to them or explain monies receipted/collected but not deposited, a Certificate of Loss Form must be completed explaining the particulars of the loss."

- A. The Certificate of Loss is to be completed in incidences of theft or loss. In incidences of theft, a Security Report is also required and must be retained for audit.
- B. The Certificate of Loss must be presented to the School Principal for his/her signature and any action deemed appropriate.
- C. The Certificate of Loss must be retained for audit.
- D. It is recommended a copy of the completed Certificate of Loss be attached to or included with any initial receipting document (Monies Collection Envelope; BC-40P Receipt Book, etc.).”

We recommend the Principal review the requirements of School Board Policy 6301 and Standard Practice Bulletins I-302 and I-404 with staff and ensure receipting documents (BC-40P receipt books, Monies Collection Envelopes and Facility Rental Agreements, etc.) are safeguarded by periodically accounting for all pre-numbered documents.

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

LIBERTY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2008 - 2009

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-----------------------|---------------------|---------------------|---------------------|
| Classes | \$ 4,222.65 | \$ 32,708.82 | \$ 31,322.74 | \$ 5,608.73 |
| Clubs | 1,582.66 | 5,904.99 | 3,765.80 | 3,721.85 |
| Trusts | 4,290.27 | 16,270.58 | 14,317.80 | 6,243.05 |
| General | <u>18,602.00</u> | <u>23,959.54</u> | <u>8,316.20</u> | <u>34,245.34</u> |
| TOTALS | <u>\$ 28,697.58</u> | <u>\$ 78,843.93</u> | <u>\$ 57,722.54</u> | <u>\$ 49,818.97</u> |

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
SHARON K. AIRAGHI
OFFICE OF THE NORTH AREA SUPERINTENDENT**

Telephone: (754) 321-3400

Facsimile: (754) 321-3485

September 14, 2010

TO: Patrick Reilly, Chief Auditor
Office of the Chief Auditor

FROM: Sharon K. Airaghi 
North Area Superintendent

SUBJECT: **INTERNAL ACCOUNT AUDIT RESPONSES- LIBERTY ELEMENTARY
2009**

This Office has reviewed the audit response for Liberty Elementary School. The Area Office has directed the principal to add the following components to the processes to strengthen the Principal's business management competencies and prevent recurrence of audit exceptions.

- The Principal, bookkeeper and the Administrator responsible for Internal Accounts shall review and adhere to the Standard Practices Bulletins and SBBC policies.
- The principal shall conduct monthly meetings with the bookkeeper and the Administrator responsible for Internal Accounts to ensure the retention and compliance with all internal control policies and procedures.
- The Principal will schedule a meeting with the Area Director and Area Budget Analyst during 2010-11 to review the status of the corrective action plan and monitoring process for audit exception.

The Principal understands the seriousness of this situation and will take deliberate steps to maintain exception-free internal accounts in the future. If additional information is required, please advise.

SKA:mrj

cc: Jacquelyn Haywood, North Area Director
Ronald Smith, North Area Business Analyst
David Levine, Principal



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Liberty Elementary School
David J. Levine, *Principal*
2450 Banks Road
Margate, Florida 33063
754-322-6750 – Fax 754-322-6790

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JAMES F. NOTTER
Superintendent of Schools

September 17, 2010

To: Ms. Sharon Airaghi
North Area Superintendent

From: David J. Levine
Principal

Subject: Response to Audit Report on Internal Accounts (2009)

The following is a corrective action plan to the Audit Exception related to Receipting Documents:

- Principal will review the Audit Report on Internal Accounts- Fiscal Year 2009 with staff.
- Principal will review the requirements of School Board Policy 6301 (Collection of Monies) and Standard Practice Bulletins I-302 (Cash Collections) and I-404 (Certificate of Loss) with bookkeeper and ensure receipting documents (BC-40P receipt books, Monies Collection Envelopes and Facility Rental Agreements) are safeguarded by periodically accounting for all pre-numbered documents.
- Principal and bookkeeper revised process for maintaining Facility Rental Lease agreements. Accounting for all documents on a bi-weekly basis and maintaining in a secure location will safeguard Facility Rental Lease agreements.
- Principal and staff revised process for maintaining Monies Collection Envelopes. Accounting for all documents on a bi-weekly basis and maintaining in a secure location will safeguard Monies Collection Envelopes.
- Principal and staff revised process for maintaining BC-40P receipt books. Accounting for all documents on a bi-weekly basis and maintaining in a secure location will safeguard BC-40P receipt books.

LARKDALE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2008-09 FISCAL YEAR
JULY 1, 2008 THROUGH JUNE 30, 2009

PROFILE OF THE SCHOOL

Address: 3250 NW 12th Place, Fort Lauderdale, Florida 33311

Principal: Dr. Valoria Latson

Bookkeeper: Shirley Williams

Payroll Processor: Camille Ferguson

CASH SUMMARY

6/30/09

Cash Account:

Checking Account – Wachovia

\$ 6,864.68

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Larkdale Elementary School for the 2008-09 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2008-09 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

Audit Exceptions

Donations/Principal's Discretionary Account

Our review of donations disclosed the bookkeeper placed two (2) cash receipts into a trust account without any designation. The documents supporting the \$550 donation noted funds were for the "Principal's Discretion", an account which has been eliminated. The Bookkeeper processed purchases of \$603.64 from the Donation 2 account which directly benefited staff. Also, we noted \$125 from the general fund was used for the purchase of food for staff.

Standard Practice Bulletin I-204 Trusts states "Trust Fund Accounts are monies received or collected for specific, restricted purposes such as:...Collections or Donations Made for Specific Purposes:...Donations are to be documented with a letter from the donor listing the specific purpose of the donation."

Standard Practice Bulletin I-205 General states "General Fund monies are, according to the Financial and Program Cost Accounting and Reporting for Florida Schools Manual (*Redbook*), to be utilized for the general welfare of the student body...Revenues for the General Fund are usually obtained from:...Unearmarked donations...General fund monies must be expended for the general benefit of the student body."

Standard Practice Bulletin I-311 Donations Section I. states "Monetary Donations: 1. Documentation from the donor must be obtained that stipulates the intention of the donation. The documentation provided may mean a note, memo, letter or even a notation in the memo section of the check. 2. Donations received by school personnel must be properly receipted into the school's internal account.

a. Earmarked donations received by school personnel are to be receipted into an appropriately designed trust fund account. The Principal may also choose to receipt the donation into a specific class, club or department account if the placement in these accounts is in accordance with the donor's wishes.

b. If the donors intention is that a portion of the donation be used for food for staff or for the purchase of items which become the personal property of staff, that portion of the donation must be receipted into and disbursed directly from a faculty controlled account.

c. Unearmarked donations should go into the general account and be used for the general welfare of the student body.

School Board Policy 3411 Internal Accounts states “All monies collected or disbursed by school personnel or by students within a school, in connection with the school program, for the benefit of that school, a class, club, department, employee or student shall be recorded in the school’s Internal Funds...All of the aforementioned funds shall be administered and accounted for in accordance with existing laws, Florida State Board of Education Administrative Rules and Board Policies. Internal Accounts Funds shall not be used (1) For any purpose which represents an accommodation to...employees of the Board...”

We recommend the Principal discuss the requirements of Standard Practice Bulletins I-204, I-205, I-311 and School Board Policy 3411 with staff.

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

LARKDALE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2008 - 2009

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|---------------------|----------------------------|----------------------------|
| Music | \$ 190.00 | \$ 0.00 | \$ 0.00 | \$ 190.00 |
| Classes | 275.00 | 165.00 | 152.91 | 287.09 |
| Clubs | 730.93 | 160.80 | 734.70 | 157.03 |
| Departments | 1,458.17 | 82.55 | 13.00 | 1,527.72 |
| Trusts | 4,248.41 | 12,069.86 | 12,502.54 | 3,815.73 |
| General | 4,818.45 | 2,713.33 | 6,644.67 | 887.11 |
| TOTALS | <u>\$ 11,720.96</u> | <u>\$ 15,191.54</u> | <u>\$ 20,047.82</u> | <u>\$ 6,864.68</u> |


THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Office of the Central Area Superintendent
Desmond K. Blackburn, Ph.D.

Telephone: (754) 321-3800

Facsimile: (754) 321-3886

September 16, 2010

TO: Patrick Reilly, Chief Auditor
Office of Chief Auditor

FROM: Desmond K. Blackburn,  Ph.D.
Central Area Superintendent

SUBJECT: **LARKDALE ELEMENTARY – INTERNAL ACCOUNTS AUDIT
FISCAL YEAR 2009**

The Central Area Office has reviewed the audit response from **Larkdale Elementary School**. Dr. Latson understands the seriousness of this matter and I concur with her corrective action plan. The Area Director will ensure that the principal has communicated the responsibilities of the Internal Accounts process to designated staff and that they understand their specific roles and responsibilities in the implementation process.

The Principal has reviewed the requirements of Standards Practice Bulletins I-204, I-205, I-311 and School Board Policy with the Bookkeeper and the Office manager. The Principal will ensure all donations are deposited and expended into the appropriate named accounts with all donated letters attached with specific use of funds. She will complete a follow-up review prior to monthly reports being submitted to the Treasurer's Office. In addition, the Bookkeeper will take an OSP Refresher Course on September 21, 2010, and an Audit Review Training on October 6, 2010.

The Area Director has directed that the Principal and Assistant Principal do random checks that may identify weaknesses. The Area Director will also schedule periodic visits for the purpose of monitoring internal audit practices at the school to avoid future audit exceptions of any kind.

Attachments

cc: Central Area Director
Dr. Jose D. Laverde, Central Area Business Analyst
Dr. Valoria Latson, Principal
Delores McKinley, Director, Internal Accounts



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

LARKDALE ELEMENTARY SCHOOL
VALORIA W. LATSON, *Ed. D.* Principal
3250 NW 12th Place
Lauderhill, Florida 33311
Telephone - 754-322-6600
Facsimile - 754-322-6640

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JAMES F. NOTTER
Superintendent of Schools

September 7, 2010

TO: Dr. Desmond Blackburn
Central Area Superintendent

FROM: Dr. Valoria W. Latson, Principal *WJL*

SUBJECT: LARKDALE ELEMENTARY SCHOOL
AUDIT REPORT ON INTERNAL ACCOUNTS FISCAL YEAR 2009 RESPONSE

I agree with the findings of the audit response for Larkdale Elementary for the 2009 Internal Audit. After careful review of the final report, as Principal the following procedures will be immediately implemented for 2010 school year.

Internal Accounts:

"The Audit Findings Report states that the bookkeeper placed two (2) cash receipts into a trust account without any designation. The documents supporting the \$550.00 donation noted funds were for the "Principal's Discretion", an account which has been eliminated. The Bookkeeper processed purchases of \$603.64 from the Donation-2 account which directly benefited staff. Also, we noted \$125.00 from the general fund was used for purchase of food for staff."

During my investigation of this audit finding and reviewing of Standard Practice Bulletins I-204, I-205, I-311 and School Board Policy 3411 with bookkeeper and office manager, it was discovered that donated funds were receipted into a donation account, but the bookkeeper typed in the explanation field "Principal Discretion." These funds should have been receipted in a trust account created for "Boyd Anderson Zone Principals" because the meeting was hosted for Boyd Anderson Innovation Zone and Guest Presenters. The funds were donated for this particular event.

Audit Response to a, b, c:

- In the future, the Principal will ensure all donations are deposited and expended into appropriate named accounts and all donation letters are attached with specific use of funds, this will be monitored immediately when funds are donated and spent. Principal will complete a follow-up review before monthly reports are sent to the Treasurer's Office.
- The Bookkeeper will take a Bookkeeper OSP Refresher Course on September 21, 2010 and Audit Review Training on October 6, 2010. The Refresher Course and Audit Review Training will ensure that bookkeeper can distinguish and know when to utilize the differences between Trust Accounts, General Accounts, and Donation Accounts.

Hopefully with all these steps of implementation in place, it will eradicate all potential audit exceptions and a successful internal control procedure.

LAUDERDALE MANORS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2008-2009 FISCAL YEAR
JULY 1, 2008 THROUGH JUNE 30, 2009

PROFILE OF THE SCHOOL

Address: 1400 NW 14th Court, Fort Lauderdale, Florida 33311

Principal: Donna McCann (July 2010 to present)

Principal during Audit Period: Heather Hedman-Devaughn (presently at Manatee Bay Elementary)

Bookkeeper: Ruthie Jones

Payroll Processor: Kenya Peterman

CASH SUMMARY

| | |
|-----------------------------|--------------------|
| | <u>6/30/09</u> |
| Cash Account: | |
| Checking Account – Wachovia | \$ <u>1,885.66</u> |

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Lauderdale Manors Elementary School for the 2008-09 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2008-09 fiscal year, on the cash basis of accounting. However, as indicated by the findings, the school administration should emphasize adherence to the policies and procedures in the School Board's Policies and the Standard Practice Bulletins, which establishes the system of internal controls designed by the District administration.

AUDIT EXCEPTIONS

Missing Receipting Documents

Based on a physical inventory of receipting documents, we noted four (4) monies collection envelopes were not presented for audit. Three (3) certificates of loss were completed and are on file, while another certificate of loss was completed during the audit for the fourth envelope.

We also found a rental application was not available for audit.

School Board Policy 6301 Collection of Monies states "The principal, or individual whom he/she may designate, shall be fully responsible for maintaining an accurate record as to whom Department Receipt Books, reports of monies collected, ticket sales reports, cash reports, etc., are issued. These records shall be maintained for audit purposes."

Standard Practice Bulletin I-302 Cash Collections Section II.B. states "The preservation and retention of initial receipting documents (BC40Ps, monies collection envelopes, tickets, facility rental contracts, etc.) is extremely important."

We recommend the Principal require a periodic inventory of all pre-numbered receipting documents to ensure proper accounting and security, in accordance with School Board Policy 6301 and Standard Practice Bulletin I-302.

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

LAUDERDALE MANORS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2008 - 2009

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|---------------------|----------------------------|----------------------------|
| Classes | \$ 0.00 | \$ 4,541.00 | \$ 4,541.00 | \$ 0.00 |
| Clubs | 0.00 | 1,751.60 | 1,588.65 | 162.95 |
| Departments | 373.16 | 2,936.58 | 3,293.74 | 16.00 |
| Trust | 12,513.39 | 34,222.95 | 45,035.18 | 1,701.16 |
| General | 378.99 | 3,075.78 | 3,449.22 | 5.55 |
| TOTALS | <u>\$ 13,265.54</u> | <u>\$ 46,527.91</u> | <u>\$ 57,907.79</u> | <u>\$ 1,885.66</u> |

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

**LEONTINE J. BUTLER, Ed.D.
CENTRAL AREA SUPERINTENDENT**

Telephone: 754-321-3800

Facsimile: 754-321-3886

August 18, 2010

TO: Patrick Reilly, Chief Auditor
Office of the Chief Auditor

FROM: Leontine J. Butler, Ed.D.
Central Area Superintendent

**SUBJECT: AUDIT REPORT ON LAUDERDALE MANORS ELEMENTARY
INTERNAL ACCOUNTS FOR FISCAL YEAR 2009**

I have reviewed the report on the examination of the internal accounts of Lauderdale Manors Elementary School for fiscal year 2009 and the principal, Donna McCann's attached response. The following procedures have been implemented which will verify that the steps outlined by the principal are effective in eliminating future audit exceptions:

- The area director will meet with the principal to review the effectiveness of the new procedures that are being implemented.
- The area director will review monitoring strategies to ensure compliance with School Board Policy 6301 Collection of Monies and Standard Practice Bulletins I-302 Cash Collections in order to prevent the reoccurrence of future audit exceptions.

The principal understands the seriousness of this situation and will take deliberate steps to maintain exception-free internal accounts in the future.

LJB/CBS:syd

Enclosures

cc: Delores McKinley, Director, Office of the Chief Auditor
Carletha B. Shaw, Area Director
Donna McCann, Principal, Lauderdale Manors Elementary



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Lauderdale Manors Elementary
Mrs. Donna McCann, Principal
1400 NW 14th Court, Ft. Lauderdale, Florida, 33311
754-322-6650 fax 754-322-6690

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JAMES F. NOTTER
Interim Superintendent of Schools

August 12, 2010

To: Leontine J. Butler, Ed.D.,
Central Area Superintendent

From: Mrs. Donna McCann *DMC*
Principal, Lauderdale Manors Elementary

RE: AUDIT REPORT ON INTERNAL ACCOUNTS
FISCAL YEAR 2009

In the 2009 Internal Account Audits for Lauderdale Manors several items were noted of concern resulting in an Audit Exception. The items noted in the audit report were:

- Four (4) monies collection envelopes were not presented for audit. Three (3) certificates of loss were completed and are on file, while another certificate of loss was completed during the audit for the fourth envelope.
- A rental application was not available for audit.

As a result of these findings the following practices have been put into place:

- Team Leaders will be the only staff able to check out a money envelope for money collection purposes.
- Principal and Assistant Principal will review School Board Policy 6301 and Standard Practice Bulletin I-302.
- At the beginning of the year, the Principal will meet with all team leaders to review and describe the appropriate money collection procedures as outlined in School Board Policy 6301.
- Each week the principal and bookkeeper will meet to review the status of all money collection envelopes to ensure proper documentation has been maintained and that all envelopes are accounted for.
- Quarterly the Principal will send a reminder to all team leaders regarding money collection procedures.
- All leases must receive administrative approval prior to a lease being agreed upon and submitted. All organizations soliciting information regarding a lease must speak directly with administration.
- All leases will be maintained by the bookkeeper with a copy given to the Assistant Principal.
- Quarterly checks will be conducted by administration to ensure all leases have followed School Board Policy; as well as Standard Practice bulletin I-302.

If I can be of further assistance or additional clarification is needed please do not hesitate to contact me.

C: Ms. Shaw, Central Area Director
Mrs. Jones, Lauderdale Manors Bookkeeper
Mrs. Haynes, Lauderdale Manors Assistant Principal

STRANAHAN HIGH SCHOOL
AUDIT REPORT
FOR THE 2008-2009 FISCAL YEAR
JULY 1, 2008 THROUGH JUNE 30, 2009

PROFILE OF THE SCHOOL

Address: 1800 SW 5th Place, Fort Lauderdale, Florida 33312

Principal: Deborah Owens

Bookkeeper: Alicia Mercado

Payroll Processor: Olga Sifonte

CASH AND INVESTMENT SUMMARY

| | <u>6/30/09</u> |
|-----------------------------|----------------------|
| Cash Account: | |
| Checking Account – Wachovia | \$ 51,705.26 |
| Investment: | |
| Treasurer’s Pool Account | <u>166,000.00</u> |
| TOTAL | \$ <u>217,705.26</u> |

In accordance with the State Board of Education Rule 6A-1.087(2), Florida Administrative Code, we have audited the financial statement of Stranahan High School for the 2008-09 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2008-09 fiscal year, on the cash basis of accounting. However, as indicated by the findings, the school administration should emphasize adherence to the policies and procedures in the School Board's Policies and the Standard Practice Bulletins, which establishes the system of internal controls designed by the District administration.

AUDIT EXCEPTIONS

Late Deposits

Our review of the receipting process and depositing of funds revealed that deposits totaling \$26,939 were delayed three (3) to eight (8) days before being deposited with the bank. The school has a deposit drop box.

School Board Policy 6301 – Collection of Monies states “Deposits to a depository must be made daily when warranted. If collections do not warrant daily deposits, then collections must be deposited within three working days; the last working day of the week; and the last working day of the month.”

Standard Practice Bulletin I-303 Deposit of Collections Section I. states “Deposit collections within three (3) working days of the first receipt or when \$200 or more is on hand; by the last working day of the week, last working day of the month, and before all holidays.”

We recommend the Principal or designee monitor the timeliness of deposits and advise the bookkeeper of the requirements of School Board Policy 6301 and Standard Practice Bulletin I-303.

Principal's Discretionary Accounts

We noted that the Ambassador's Club and the Psychology accounts were both operating as Principal's Discretionary accounts. The total expenses for these accounts for breakfasts, lunches, t-shirts, mugs, food, gifts, travel etc. for teachers, staff and Central Area amounted to \$9,300.79. This is in addition to the \$11,250 placed in the Faculty account, \$150 in the Hospitality account and \$1,000 in the Public Relations account. Although both clubs have sponsors and are active, none of these disbursements were supported with Club minutes.

For the 2009 fiscal year, vending commissions totaling \$75,000 were due the school. The fourth check was received during the 2010 school year. For fiscal year 2009, the school received three (3) payments totaling \$56,250 which were placed into the following accounts:

| | |
|--------------------------|--------------|
| Athletics | \$ 14,062.50 |
| Faculty | \$ 11,250.00 |
| Ambassador's Club | \$ 11,250.00 |
| Psychology Club | \$ 5,625.00 |
| Band Hallway Commissions | \$ 8,437.50 |
| General | \$ 5,625.00 |

For fiscal year 2010, as of April 9, 2010, only two (2) checks were received for the current school year.

There is no Florida Statute, School Board Policy, or Standard Practice Bulletin that allows budgeted funds or internal funds to be expended on meals or refreshments which are not attributable to travel or promotion and hospitality.

School Board Policy 3411 Internal Accounts states "All monies collected or disbursed by school personnel or by students within a school, in connection with the school program, for the benefit of that school, a class, club, department, employee or student shall be recorded in the school's Internal Funds...All of the aforementioned funds shall be administered and accounted for in accordance with existing laws, Florida State Board of Education Administrative Rules and Board Policies. Internal Accounts Funds shall not be used (1) For any purpose which represents an accommodation to...employees of the Board..."

Standard Practice Bulletin I-203 Classes, Clubs and Departments Section I.B. states "Since all the accounts in these fund categories are maintained for the various groups and organizations as a co-owned account, documentation for all expenditures must include the authorization of a student treasurer and/or faculty sponsor and the completion of an Organization Minutes form."

We recommend the Principal:

1. Review School Board Policy 3411 and Standard Practice Bulletins I-203 and I-309 with staff to ensure compliance with the rules related to commissions, food, gifts and entertainment.
2. Ensure that all monies which are received and deposited into the school's Internal Accounts comply with rules and regulations regarding allowable purchases.

Missing Receipting Documents

We found four (4) Monies Collection Envelopes were not available for audit.

Standard Practice Bulletin I-302 Cash Collections Section II.B. states "The preservation and retention of initial receipting documents (BC-40Ps, monies collection envelopes, tickets, facility rental contracts, etc.) is extremely important. Loss of a document may result in the school receiving audit exceptions."

Standard Practice Bulletin I-404 Certificate of Loss Section I. states “When any person is unable to account for all items issued to them...a Certificate of Loss Form must be completed explaining the particulars of the loss.”

We recommend the Principal:

1. Review Standard Practice Bulletins I-302 and I-404 with staff.
2. Have certificates of loss completed for the monies collection envelopes.
3. Institute a procedure whereby all books and envelopes are turned in and inventoried weekly.
4. Ensure the bookkeeper receives additional training from the Internal Accounts office.

Vending Commissions

For the period January 1, 2009 through March 31, 2010 the Principal placed vending commissions totaling \$22,500 into the Faculty account. The actual amount due to the faculty was \$4,518.37. The overpayment to the faculty account of \$17,981.63 was transferred to various student accounts on June 15, 2010.

The Principal requested and received a printout of the actual sales from the vending company. From this printout she determined a percentage for the commissions which were generated by the machines used by the Faculty and the custodians. She used this percentage against the annual commission of \$75,000 to determine the amount to be placed in the Faculty account. The commission rate should have been applied to the actual sales generated from these machines. The vending agreement and the vending commissions are based on calendar years. Therefore, the calculations are based on calendar years and not fiscal years.

The only commissions which should be posted to the Faculty account are those commissions which are actually generated by the machines located in the faculty lounges and the vendor has the responsibility to provide that information.

There is no Florida Statute, School Board Policy, or Standard Practice Bulletin that allows budgeted funds or internal funds to be expended on meals or refreshments which are not attributable to travel or promotion and hospitality.

School Board Policy 3411 Internal Accounts states “All monies collected or disbursed by school personnel or by students within a school, in connection with the school program, for the benefit of that school, a class, club, department, employee or student shall be recorded in the school’s Internal Funds...All of the aforementioned funds shall be administered and accounted for in accordance with existing laws, Florida State Board of Education Administrative Rules and Board Policies. Internal Accounts Funds shall not be used (1) For any purpose which represents an accommodation to...employees of the Board...”

Standard Practice Bulletin I-309 Vending Machines/Snack Bars states “All vending machine operations and contracts must be approved by the Purchasing Department. All vending machines must be operated by and monies deposited into a class, club, or department’s internal account.”

This would prohibit the school from signing any vendor-generated contract which was not approved by the Purchasing Department. It also precludes the deposit of profits from sales to students into the Faculty/Sunshine Account or into a Class or Club account to be used for employee accommodations or to be placed into Trust accounts to be used as the Principal Discretionary accounts.

The Collective Bargaining Agreement between the School Board of Broward County, Florida, and the Broward Teachers Union (Teachers' Contract) Article 5 Section P. states "Vending Machines: Profits from vending machines in employee workrooms, lunchrooms or lounges shall be expended...as determined by the employees in the school and the principal at the worksite through the faculty council."

The only vending machine commissions which should be receipted into the Faculty/Sunshine Account are commissions from sales by machines located in the faculty lounge or teacher planning area (i.e. machines which are not patronized by students.)

We recommend the Principal:

1. Review School Board Policy 3411 and Standard Practice Bulletins I-203 and I-309 with staff to ensure compliance with the rules related to commissions, food, gifts and entertainment.
2. Ensure that all monies which are received and deposited into the school's Internal Accounts comply with rules and regulations regarding allowable purchases.

Tickets

During our review of tickets we noted:

- a. No ticket report was prepared to account for two hundred sixty (260) five dollar (\$5) tickets with a sales value of \$1,300.
- b. The Perpetual Ticket Inventory sheets were not prepared for the new tickets purchased.

Standard Practice Bulletin I-403 Admission Tickets/Ticket Report Section I.E. states "The School Bookkeeper will retain the School Activity Purchase Order (SAPO) copy and vendor invoice copy for audit purposes. In addition, the School Bookkeeper will record each new ticket roll received and applicable information (color, price, etc.) on a Perpetual Ticket Inventory Sheet (Exhibit 2)."

Section II.B. states "1. Bookkeeper will complete the Perpetual Ticket Inventory Sheet each time tickets are issued to a seller for a non athletic event (drama production, dance, etc.). 2. Special print tickets (Prom, Homecoming dance, etc.) must be verifiable as to number printed. Unused tickets should be retained by Bookkeeper for audit purposes."

Stranahan High School
Audit Report
Page 6

Section V.A. states “A Report of Tickets Sold (Exhibit 3) must be completed every time tickets are used even if money is not collected.”

We recommend the Principal:

1. Review Standard Practice Bulletin I-403 with staff.
2. Investigate the missing 160 tickets.
3. Ensure ticket reports and the Perpetual Inventory Sheets are completed whenever tickets are used.

OTHER COMMENTS

Payroll

The school generally adhered to the payroll procedures.

STRANAHAN HIGHSCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2008 - 2009

| FUND | BEGINNING BALANCES | RECEIPTS | DISBURSE- MENTS | ENDING BALANCES |
|---------------|-------------------------------|----------------------|----------------------------|----------------------------|
| Athletics | \$ 0.00 | \$ 62,568.90 | \$ 55,237.61 | \$ 7,331.29 |
| Music | 296.19 | 0.00 | 0.00 | 296.19 |
| Classes | 25,007.84 | 57,239.16 | 61,046.37 | 21,200.63 |
| Clubs | 101,800.01 | 144,345.69 | 148,085.20 | 98,060.50 |
| Departments | 5,239.31 | 3,340.26 | 2,558.42 | 6,021.15 |
| Trusts | 25,672.05 | 50,472.36 | 42,785.99 | 33,358.42 |
| General | 51,653.43 | 16,845.40 | 17,061.75 | 51,437.08 |
| TOTALS | <u>\$ 209,668.83</u> | <u>\$ 334,811.77</u> | <u>\$ 326,775.34</u> | <u>\$ 217,705.26</u> |

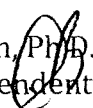
THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Office of the Central Area Superintendent
Desmond Blackburn, Ph.D.

754-321-3800

Facsimile: 754-321-3886

September 17, 2010

TO: Patrick Reilly, Chief Auditor
Office of Chief Auditor

FROM: Desmond K. Blackburn, Ph.D.
Central Area Superintendent 

SUBJECT: **STRANAHAN HIGH SCHOOL**
AUDIT REPORT ON INTERNAL ACCOUNTS
FISCAL YEAR 2009

The draft report on the Internal Accounts of Stranahan High School for the 2008-2009 Fiscal Year has been reviewed and the Principal's report is attached.

The corrective measures implemented to prevent future exceptions has been approved. Mr. Beal, Area Director, held a formal conference with Ms. Owens on August 17, 2010 to review all preventive initiatives. The Principal has been counseled on the serious nature of audit infractions and is aware that appropriate disciplinary measures will follow.

In addition to the revised internal account monitoring plan, the Area Office has implemented the steps listed below:

- The Area Director required the Principal to meet with the Bookkeeper, Auditor, and Assistant Principal to discuss/review all areas of concern (completed 08/09/2010).
- The Principal was required to meet with the Bookkeeper and Assistant Principal to review all exception areas referenced in the Standard Practice Bulletin (completed 08/09/2010).
- The Principal/designee will be required to meet with the Bookkeeper to ensure that receipt books and envelopes are turned in or in inventory by the due date on a weekly basis.

- The Principal will meet with the Bookkeeper on a weekly basis. Spot checks of deposits will be made weekly to ensure that they meet required time constraints and are in compliance with the Standard Practice Bulletin I-303 Section 1 regarding Deposit of Collections with the Bookkeeper.
- The Principal was required to meet with the Bookkeeper, Assistant Principal, Athletic Director and every class sponsor to review all areas of exception and to review new preventive measures/requirements.
- The Bookkeeper is required to attend training relative to Internal Account Procedures on September 1, and September 21, 2010.
- As per Area Director, the Bookkeeper has been paired with a “mentor” high achieving Bookkeeper from South Plantation High School, will meet on a monthly basis and will be monitored by the Principal, Ms. Owens.
- The Principal is required to implement an efficient plan for Ticket Sales and to monitor this process with fidelity.
- The Area Director will continue to monitor the Internal Accounts process during regular visits to Stranahan High School.

LJB/JPB:jb
Attachment

C: Jan Beal, Central Area Director
Delores McKinley, Director Internal Accounts
Deborah Owens, Principal, Stranahan High School



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

STRANAHAN HIGH SCHOOL
Deborah J. Owens, Principal
1800 Southwest Fifth Place
Fort Lauderdale, Florida 33312
(754) 323-2100
FAX (754) 323-2230

Chair JENNIFER LEONARD GOTTLIEB
Vice Chair BENJAMIN J. WILLIAMS
ROBIN BARTLEMAN
MAUREEN S. DINNEN
PHYLLIS C. HOPE
STEPHANIE ARMA KRAFT, ESQ.
ANN MURRAY
ROBERT D. PARKS, ED.D.
KEVIN P. TYNAN, ESQ.

JAMES F. NOTTER
Superintendent of Schools

DATE: September 3, 2010 (revised from 8/11/2010)

TO: Dr. Leontine J. Butler
Central Area Superintendent

FROM: Deborah J. Owens *Deborah J. Owens*
Principal

SUBJECT: RESPONSE TO INTERNAL ACCOUNTS AUDIT REPORT FY 2008-09

The following items were found to be Audit Exceptions for the 2008-09 fiscal year. Please find my response below along with the corrective action plan.

LATE DEPOSITS

Deposits totaling \$26,939 were delayed three to eight days before being deposited with the bank.

The Principal has reviewed the requirements of School Board Policy 6301 regarding collection of Monies and Standard Practice Bulletin I-303 Section 1 regarding Deposit of Collections with the Bookkeeper.

The Principal has developed procedures and instructions in order for the Bookkeeper to monitor the pickup dates for the drop box. The Bookkeeper will sign and date each pickup from the Drop Box Company. The Principal/Designee will initial and date a weekly review of the pickups and signatures. The Bookkeeper was also instructed to take deposits to the bank directly when pickup dates do not coincide with School Board Policy 6301 and Standard Practice Bulletin I-303 Section 1.

PRINCIPAL'S DISCRETIONARY ACCOUNTS

The Ambassador's Club and the Psychology accounts showed expenses for breakfasts, lunches, t-shirts, mugs, food, gifts, travel etc., for teachers, staff and Central Area amounting to \$9,300.79.

This is in addition to the \$11,250 placed in the Faculty account, \$150 in the Hospitality account and \$1,000 in the Public Relations account. Although both clubs have sponsors and are active, none of these disbursements were supported with Club minutes.

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Dr. Leontine J. Butler
September 3, 2010

For the 2009 Fiscal Year, the vending commissions totaling \$75,000 were due the school. The fourth check was received during the 2010 school year. The school received three payments totaling \$56,250 that was distributed among various accounts. As of April 9, 2010, only two checks were received for the current school year.

The Principal has reviewed School Board Policy 3411 Internal Accounts with the Bookkeeper and Sponsors and has advised all that internal accounts funds shall not be used for any purpose, which represents an accommodation to employees of the Board.

The Principal has reviewed Standard Practice Bulletin I-203 Classes, Clubs and Departments Section 1.B with the Bookkeeper and Sponsors regarding documentation for all expenditures. All disbursement records must include the authorization of a student treasurer and/or faculty sponsor and the completion of an Organization Minutes form.

Due to the lateness of 2 of the payments, it appeared to the auditor that a check was not received. Therefore, The Principal requested cancelled checks of all 4 quarterly payments for the fiscal year from Gilly's Vending Inc. The Principal has confirmed that all 4 checks were received and cashed, though not in a timely manner. The Principal instructed the Bookkeeper to contact Gilly's Vending Inc. on the day that the check is due each quarter if it is not received along with a quarterly breakdown of commissions for each machine and inform Principal immediately. The checks are due to Stranahan High School January 15, March 15, August 15, and October 15, 2011.

In addition, the Principal/Designee will meet on a weekly basis, with the Bookkeeper, to ensure that all money collection envelopes and BC-40 Receipt Book has been accounted for.

Standard Practice Bulletin, I-309, Vending Machines/Snack Bars, was reviewed by the Principal with the Bookkeeper.

MISSING RECEIPTING DOCUMENTS

Four monies Collection Envelopes were not available for audit.

The Principal has reviewed the Standard Practice Bulletins I-302 and I-404 with the Bookkeeper. Certificates of loss have been completed for the missing monies collection envelopes. A procedure has been established and was conveyed to staff on August 17, 2010. The Bookkeeper will keep a log of all Receipt Books and Money Collection Envelopes issued. She will collect all books and envelopes every Thursday for review of signatures. Faculty and staff who sponsor clubs and activities and who will be conducting fund raisers will be required to sign an Acknowledgement Form indicating they have read, understand and will follow SBBC Policy 6301.

Procedures for completing the Certificate of Loss Form, per Standard Practices Bulletin I-404, were reviewed with the Bookkeeper. The procedures and practices will be followed by the Bookkeeper and monitored by the Principal/Designee.

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September 3, 2010

Additional training has been arranged from the Internal Accounts Office for the Bookkeeper. She will attend a review training on September 1, 2010 and an OSP Refresher Class on the morning of September 21, 2010.

VENDING COMMISSIONS

For the period of January 1, 2009 through March 31, 2010, the Principal placed vending commissions totaling \$22,500 into the Faculty Account. The actual amount due to the faculty was \$4,518.37. The overpayment to the Faculty Account of \$17,981.63 was transferred to various student accounts on June 15, 2010.

The Vending Machine Agreement between Stranahan High School and Gilly's Vending Inc. stipulates a yearly payment of \$75,000 per year over a 5-year period in lieu of commission rates per machine on campus. Historically, the Faculty Machines have been taking in 20% of the sales from the vending machines on campus. Therefore, 20% of the revenue from commission checks was placed in the Faculty Account each quarter. This Auditor requested that only the actual profits as shown on the quarterly printout from the vending company be placed in the Faculty Account. Traditionally, there is a 30% commission to the school on vending machine contracts, however, the Gilly's Vending Inc. contract flat rate of \$75,000 regardless of the amount of sales, has Stranahan High School presently receiving 52% of the profit for 2009-2010 and 53% of the profit for 2008-2009.

Gilly's Vending Inc. is not happy with the amount of money Stranahan High School is taking in as it diminishes their profit and Stranahan High School does not expect that Gilly's Vending Inc. will renew at the end of the contract. The Principal calculated 53% of actual commissions earned from faculty machines for 2009 and 52% of actual commissions earned thus far in 2010 and removed the overpayment to the faculty account of \$17,981.63 using this formula. The \$17,981.63 was distributed to various student accounts on June 15, 2010.

The Principal has reviewed the requirements of the Standard Practice Bulletin I-203 and I-309 and School Board Policy 3411 with the Bookkeeper to ensure compliance with the rules related to commissions, food, gifts, and entertainment.

The Principal will insure that only the commissions from the actual sales of the faculty machines as per the quarterly printout from the Vending Company will be deposited in the Faculty Account.

TICKETS

During a review of ticket reports for the Fiscal Year 2009, no ticket report was prepared to account for two hundred sixty (260) five dollar (\$5) tickets with a sales value of \$1,300.

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Dr. Leontine J. Butler
September 3, 2010

The Perpetual Ticket inventory sheets were not prepared for the new tickets purchased.

The Principal has reviewed Standard Practice Bulletin I-403 Admission Tickets/Ticket Report regarding procedures for maintaining the Perpetual Ticket Inventory Sheet and report of tickets sold. The Principal instructed the Bookkeeper to complete a report of tickets sold every time tickets are used, even if money is not collected.

The Principal met with the Athletic Director, the Supervising Assistant Principal and the Bookkeeper to investigate the missing 160 tickets. From that meeting, the findings were that an initial inventory of the purchased tickets was not reconciled with the invoice. However, the number of tickets signed for by the Athletic Director matched the number sold, as recorded on Forms #4383 (Report of Tickets Sold). The Principal concluded that the missing tickets were not part of the initial inventory. The Principal directed the Bookkeeper and the Athletic Director to inventory all tickets delivered to the school and to limit the number of tickets removed from the vault to the expected number of tickets to be sold at each game. They will complete the Perpetual Ticket Inventory Form for each game.

The Principal review Standard Practices Bulletin I-404 Certificate of Loss Practices and procedures with the Bookkeeper in the event that the inventory is not correct.

The Bookkeeper will attend review training from the Internal Accounts Office on September 1, 2010 and September 21, 2010 and will meet weekly with the Principal/Designee to review the Perpetual Ticket Inventory. Additionally, the Supervising Assistant Principal will meet with the Athletic Director and the Ticket Booth Team to discuss expectations and practices. The Assistant Principal will also meet with all Club Sponsors and Coaches to clearly define SBBC Policy 6301 Collection of Monies and Standard Practices Bulletin I-301-General Policy, Section A3, Financial Transactions, and Section A4 School Activities that must be recorded in Internal Funds.

The Principal/Designee will meet on a weekly basis with the Bookkeeper to review the Perpetual Ticket Inventory Sheets and the Report of Tickets Sold.