

**THE SCHOOL DISTRICT OF
ST. LUCIE COUNTY, FLORIDA
SCHOOL INTERNAL ACCOUNTS**

MANAGEMENT LETTER OF SPECIFIC
SCHOOL FINDINGS

For the Year Ended June 30, 2016

Management Letter of Specific School Findings

The School District of St. Lucie County, Florida
Ft. Pierce, Florida

In planning and performing our audit of the financial statement of the School District of St. Lucie County, Florida (the District) School Internal Accounts ("School Internal Accounts") as of and for the year ended June 30, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the School Internal Accounts financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. Our comments regarding these matters are provided on pages 2 through 40.

We wish to thank the District's finance and accounting personnel and others involved in the conduct of the audit for their courtesy and cooperation.

This communication is intended solely for the information and use of the District, management and applicable state agencies, and is not intended to be and should not be used by anyone other than these specified parties.



Orlando, Florida
November 9, 2016

Bayshore Elementary

Repeated comments from the prior year:

1. None.

Current year new comments:

1. None.

Dale Cassens Educational Complex

Repeated comments from the prior year:

1. Money collected by a teacher for student receipt number 1295270 (official receipt number 358039) amounting to \$10.00 was not turned in to the front office until two days later. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day
2. Check number 2025 for \$812.47 was approved by a check requisition form that was dated after the invoice date, which indicated there was no written approval prior to the purchase. School Board Policy (A Principal's Manual for Internal Accounting) states that prior to issuing a check, a check requisition/request form must be completed and signed by the principal, appropriate sponsor, and student officer.

Current year new comments:

1. None.

Fairlawn Elementary

Repeated comments from the prior year:

1. None.

Current year new comments:

1. There was one check written by Fairlawn Elementary on December 3, 2015 that at year end June 30, 2016 had not been written off as stale dated. School Board Policy (A Principal's Manual for Internal Accounting) states that all checks older than six months should be written off and stale dated check information should be retained for inclusion in the St. Lucie County School Board unclaimed property report.

Floresta Elementary

Repeated comments from the prior year:

1. None.

Current year new comments:

1. Request for Fundraising Activity form was not approved by the principal for the hot cocoa and candy canes fundraiser. School Board Policy (A Principal's Manual for Internal Accounting) states that each fundraising activity must be approved by the organization sponsor and the principal.

Frances K. Sweet Elementary

Repeated comments from the prior year:

1. None.

Current year new comments:

1. None.

Lakewood Park Elementary

Repeated comments from the prior year:

1. None.

Current year new comments:

1. Check #5548 for \$84 was approved by a check requisition form for \$70, which indicated there was no written approval for the entire amount prior to the purchase. School Board Policy (A Principal's Manual for Internal Accounting) states that written approval from the principal or designee is required before a purchase can be made.
2. Sales tax was not paid for PTO fundraisers in which shirts were bought and resold. School Board Policy (A Principal's Manual for Internal Accounting) states that if items are purchased to resell, they are subject to tax.

Lawnwood Elementary

Repeated comments from the prior year:

1. None.

Current year new comments:

1. None.

Mariposa Elementary

Repeated comments from the prior year:

1. None.

Current year new comments:

1. There were three checks written by Mariposa Elementary with dates ranging from March 25, 2015 through December 18, 2015 that at year end June 30, 2016 had not been written off as stale dated. School Board Policy (A Principal's Manual for Internal Accounting) states that all checks older than six months should be written off and stale dated check information should be retained for inclusion in the St. Lucie County School Board unclaimed property report.
2. Sales tax was not paid for a 5th grade fundraiser in which Yankee Candles were bought and resold. School Board Policy (A Principal's Manual for Internal Accounting) states that if items are purchased to resell, they are subject to tax.

Morningside Elementary

Repeated comments from the prior year:

1. None.

Current year new comments:

1. Fundraiser Financial Form was not completed for the PTO's Fun Run fundraiser. School Board Policy (A Principal's Manual for Internal Accounting) states that a financial report must be filed with the principal after each fundraising activity.
2. Sales tax was not paid for a PTO fundraiser in which holiday gift items were bought and resold. School Board Policy (A Principal's Manual for Internal Accounting) states that if items are purchased to resell, they are subject to tax.

Parkway Elementary

Repeated comments from the prior year:

1. None.

Current year new comments:

1. Money collected by a teacher for student receipt number 1198643 (official receipt number 348799) amounting to \$20, student receipt numbers 1198583-1198605 (official receipt numbers 348737 and 348738) amounting to \$1,802, and official receipt number 348595 amounting to \$1,077.55, were all not turned in to the front office until two days later. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day.
2. Journal entry reference number 235228 for \$886.06 was not signed for approval by the principal. Journal entries should be reviewed and approved by the principal.
3. One monthly Principal's Report and bank reconciliation report was not completed and authorized timely. The March reports were completed and reviewed on April 26, 2016. School Board Policy (A Principal's Manual for Internal Accounting) states that Principal's Reports and bank reconciliation reports are to be completed and reviewed by the 20th of the following month.
4. Sales tax was not paid for PTO fundraisers in which cotton candy was bought and resold. School Board Policy (A Principal's Manual for Internal Accounting) states that if items are purchased to resell, they are subject to tax.

Rivers Edge Elementary

Repeated comments from the prior year:

1. None.

Current year new comments:

1. Multiple monthly Principal's Reports and bank reconciliation reports were not completed and authorized timely. The November reports were completed and reviewed on January 8, 2016, and February reports were completed and reviewed on March 29, 2016. School Board Policy (A Principal's Manual for Internal Accounting) states that Principal's Reports and bank reconciliation reports are to be completed and reviewed by the 20th of the following month.

Savanna Ridge Elementary

Repeated comments from the prior year:

1. Monies collected by teachers for official receipt numbers 358949, 359015, 359060 (student receipt number 916703) amounting to \$145.00, \$136.00, and \$120.00, respectively, was not turned in to the front office within one day of receipt of monies. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day.

Current year new comments:

1. None.

St. Lucie Elementary

Repeated comments from the prior year:

1. None.

Current year new comments:

1. There was one check written by St. Lucie Elementary dated June 2, 2015 that at year end June 30, 2016 had not been written off as stale dated. School Board Policy (A Principal's Manual for Internal Accounting) states that all checks older than six months should be written off and stale dated check information should be retained for inclusion in the St. Lucie County School Board unclaimed property report.
2. Money collected by a teacher for receipt number 508984 amounting to \$335.00 was not turned in to the front office until ten days later and money collected by a teacher for student receipt number 926950 (official receipt number 508956) was not turned in to the front office until three days later. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day.

Village Green Elementary

Repeated comments from the prior year:

1. None.

Current year new comments:

1. None.

Weatherbee Elementary

Repeated comments from the prior year:

1. Money collected by a teacher for student receipt numbers 983002- 983003 as well as 768266-768268 (official receipt number 883) amounting to \$297.00 was not turned in to the front office until two days later. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day.

Current year new comments:

1. One Principal's Report and bank reconciliation report was not completed and authorized timely. The December reports were completed and reviewed on January 28, 2016. School Board Policy (A Principal's Manual for Internal Accounting) states that Principal's Reports and bank reconciliation reports are to be completed and reviewed by the 20th of the following month.

White City Elementary

Repeated comments from the prior year:

1. None.

Current year new comments:

1. None.

Windmill Point Elementary

Repeated comments from the prior year:

1. Not all monthly Principal's Reports and bank reconciliation reports were completed and authorized timely. The August, September, and October reports were completed and reviewed on 12/3/15, December reports were completed and reviewed on 1/27/16, March reports were completed and reviewed on 5/11/16, April reports were completed and reviewed on 6/10/16, and May reports were completed and reviewed on 6/24/16. School Board Policy (A Principal's Manual for Internal Accounting) states that Principal's Reports and bank reconciliation reports are to be completed and reviewed by the 20th of the following month.
2. Fundraiser Financial Forms were not completed for fundraisers. School Board Policy (A Principal's Manual for Internal Accounting) states that a financial report must be filed with the principal after each fundraising activity.

Current year new comments:

1. Requests for Fundraising Activity forms were not completed for any fundraisers. School Board Policy (A Principal's Manual for Internal Accounting) states that each fundraising activity must be approved by the organization sponsor and the principal.

Allapattah Flats K-8

Repeated comments from the prior year:

1. None.

Current year new comments:

1. Money collected by the bookkeeper relating to official receipt number 3116, amounting to \$643.65, was not deposited into the bank timely. The money for the receipt was held by the bookkeeper for nine working days. School Board Policy (A Principal's Manual for Internal Accounting) states that funds collected must be deposited within five working days after receipt and are to not be held over holidays and breaks.
2. Sales tax was not paid for PTO fundraisers in which holiday gift items and Valentine grams were bought and resold. School Board Policy (A Principal's Manual for Internal Accounting) states that if items are purchased to resell, they are subject to tax.
3. There was no evidence that money collected by a teacher for student receipt number 1255066 amounting to \$9.00 was turned in. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day.

C. A. Moore

Repeated comments from the prior year:

1. Fundraiser Financial Forms were not completed for a school shirt sale and a Jeans Day fundraiser. School Board Policy (A Principal's Manual for Internal Accounting) states that a financial report must be filed with the principal after each fundraising activity.

Current year new comments:

1. Sales tax was not paid for fundraisers in which t-shirts and yearbooks were bought and resold. School Board Policy (A Principal's Manual for Internal Accounting) states that if items are purchased to resell, they are subject to tax.

Fort Pierce Magnet School of the Arts

Repeated comments from the prior year:

1. Sales tax was not paid for a Just Be Nice fundraiser in which slap bracelets were bought and resold. School Board Policy (A Principal's Manual for Internal Accounting) states that if items are purchased to resell, they are subject to tax.
2. There was one check written by Fort Pierce Magnet School of the Arts, check #3194 dated 9/23/14, that had not been written off as stale dated as of June 30, 2016. School Board Policy (A Principal's Manual for Internal Accounting) states that all checks older than 6 months should be written off and stale dated check information should be retained for inclusion in the St. Lucie County School Board unclaimed property report.

Current year new comments:

1. None.

Manatee K-8

Repeated comments from the prior year:

1. Multiple monthly Principal's Reports and bank reconciliation reports were not completed and authorized timely. The September reports were completed and reviewed on October 22, 2015, October reports were completed and reviewed on November 30, 2015, October reports were completed and reviewed on December 1, 2015, December reports were completed and reviewed on February 2, 2016, February reports were completed and reviewed on April 6, 2016, and the March reports were completed and reviewed on April 22, 2016. School Board Policy (A Principal's Manual for Internal Accounting) states that Principal's Reports and bank reconciliation reports are to be completed and reviewed by the 20th of the following month.

Current year new comments:

1. Check number 14606 for \$1,060 was approved by a check requisition form that was dated after the invoice date, which indicated there was no written approval prior to the purchase. School Board Policy (A Principal's Manual for Internal Accounting) states that prior to issuing a check, a check requisition/request form must be completed and signed by the principal, appropriate sponsor, and student officer.
2. There was no evidence that money collected by a teacher for student receipt number 1139800 amounting to \$80.00 was turned in. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day.
3. Check #14754 (May) contained only one signature by the principal rather than two signatures, as required per Chapter 15 of the Internal Accounts Procedure Manual. The checks were for valid expenditures, as indicated by the approved purchase orders and vendor invoices.

Mosaic Digital Academy

Repeated comments from the prior year:

1. None.

Current year new comments:

1. Money collected by a teacher for student receipt number 1230606 (official receipt number 75) amounting to \$40.00 was not turned in to the front office until four days later. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day.
2. Fundraiser Financial Forms were not completed for any fundraisers. School Board Policy (A Principal's Manual for Internal Accounting) states that a financial report must be filed with the principal after each fundraising activity.

Northport K-8

Repeated comments from the prior year:

1. None.

Current year new comments:

1. Money collected by a teacher for student receipt number 1138179- 1138184 (official receipt number 328296) amounting to \$200 was not turned in to the front office until four days later. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day.
2. Journal entry reference number 221329 for \$408 was not signed for approval by the principal. Journal entries should be reviewed and approved by the principal.
3. Requests for Fundraising Activity forms were not completed by the Navigator Club for a fieldtrip fundraiser, by Band for a car wash, or by the Media Center for Bowl for Kids Sake. School Board Policy (A Principal's Manual for Internal Accounting) states that each fundraising activity must be approved by the organization sponsor and the principal.
4. Fundraiser Financial Forms were not completed by Chorus for the bake sale or by Band for the car wash. School Board Policy (A Principal's Manual for Internal Accounting) states that a financial report must be filed with the principal after each fundraising activity.

Oak Hammock K-8

Repeated comments from the prior year:

1. None.

Current year new comments:

1. None.

Palm Pointe Educational Research

Repeated comments from the prior year:

1. None.

Current year new comments:

1. There were three checks written by Palm Pointe Educational Research School with dates ranging from August 31, 2015 through December 16, 2015 that at year end June 30, 2016 had not been written off as stale dated. School Board Policy (A Principal's Manual for Internal Accounting) states that all checks older than six months should be written off and stale dated check information should be retained for inclusion in the St. Lucie County School Board unclaimed property report.
2. Money collected by a teacher for official receipt number 6146 amounting to \$1,416.51 was not turned in to the front office until four days later. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day.
3. Sales tax was not paid for a Yankee Candle fundraiser in which items were bought and resold. School Board Policy (A Principal's Manual for Internal Accounting) states that if items are purchased to resell, they are subject to tax.

Performance Based Preparatory Academy

Repeated comments from the prior year:

1. One monthly Principal's Report was not completed and authorized timely. The January reports were completed and reviewed on February 22, 2016. School Board Policy (A Principal's Manual for Internal Accounting) states that Principal's Reports and bank reconciliation reports are to be completed and reviewed by the 20th of the following month.
2. Fundraiser Financial Forms were not completed for all fundraisers held during the year. School Board Policy (A Principal's Manual for Internal Accounting) states that a financial report must be filed with the principal after each fundraising activity.

Current year new comments:

1. Journal entry reference number 215169 for \$40 was not signed for approval by the principal. Journal entries should be reviewed and approved by the principal.
2. Requests for Fundraising Activity forms were not completed for any fundraisers. School Board Policy (A Principal's Manual for Internal Accounting) states that each fundraising activity must be approved by the organization sponsor and the principal.

Samuel S. Gaines Academy

Repeated comments from the prior year:

1. There was one check written by Samuel S. Gaines dated December 14, 2015 that at year end, June 30, 2016, had not been written off as stale dated. School Board Policy (A Principal's Manual for Internal Accounting) states that all checks older than six months should be written off and stale dated check information should be retained for inclusion in the St. Lucie County School Board unclaimed property report.

Current year new comments:

1. None.

St. Lucie West K-8

Repeated comments from the prior year:

1. None.

Current year new comments:

1. None.

West Gate K-8

Repeated comments from the prior year:

1. None.

Current year new comments:

1. None.

Dan McCarty MS

Repeated comments from the prior year:

1. None.

Current year new comments:

1. Sales tax was not paid for a basketball game fundraiser in which pizza was bought and resold. School Board Policy (A Principal's Manual for Internal Accounting) states that if items are purchased to resell, they are subject to tax.
2. Check #1060, 1198 (June) contained only one signature by principal rather than two, as required per Chapter 15 of the Internal Accounts Procedure Manual. The check in both places was for valid expenditures, as indicated by the approved purchase orders and vendor invoices.
3. Check number 1197 for \$113 was approved by a check requisition form that was dated after the invoice date, which indicated there was no written approval prior to the purchase. School Board Policy (A Principal's Manual for Internal Accounting) states that prior to issuing a check; a check requisition/request form must be completed and signed by the principal, appropriate sponsor, and student officer.

Forest Grove Middle

Repeated comments from the prior year:

1. Money collected by a teacher for student receipt number 117 (official receipt number 440288) amounting to \$15 was not turned in to the front office until 3 days later, and money collected by a teacher for student receipt number 1320160 (official receipt number 440437) amounting to \$20 was not turned in to the front office until 12 days later. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day.
2. Journal entry reference number 222335 for \$490.00 and journal entry reference number 234524 for \$560.00 were not signed for approval by the principal. Journal entries should be reviewed and approved by the principal.

Current year new comments:

1. Check number 5588 for \$332.00, check number 5600 for \$779.00, and check number 5680 for 833.72 were approved by check requisition forms that were dated after the invoice date, which indicated there was no written approval prior to the purchase. School Board Policy (A Principal's Manual for Internal Accounting) states that prior to issuing a check, a check requisition/request form must be completed and signed by the principal, appropriate sponsor, and student officer.
2. Multiple monthly Principal's Reports and bank reconciliation reports were not completed and authorized timely. The May reports were completed and reviewed on July 29, 2016, and the June reports were completed and reviewed on July 28, 2016. School Board Policy (A Principal's Manual for Internal Accounting) states that Principal's Reports and bank reconciliation reports are to be completed and reviewed by the 20th of the following month.
3. The June bank reconciliation did not tie to the trial balance. The trial balance indicates the school had an ending balance of \$22,022.30, while the client bank reconciliation indicates a balance of \$21,939.50, making a difference of \$82.80.

Southern Oaks Middle

Repeated comments from the prior year:

1. None.

Current year new comments:

1. None.

Southport Middle

Repeated comments from the prior year:

1. Sales tax was not paid on a Washington DC Trip fundraiser in which chocolate was bought and resold. School Board Policy (A Principal's Manual for Internal Accounting) states that if items are purchased to resell, they are subject to tax.
2. Check number 6290 for \$20,592.00, check number 6211 for \$200, and check number 6174 for \$2,010.72 were approved by check requisition forms that were dated after the invoice date, which indicated there was no written approval prior to the purchase. School Board Policy (A Principal's Manual for Internal Accounting) states that prior to issuing a check, a check requisition/request form must be completed and signed by the principal, appropriate sponsor, and student officer.

Current year new comments:

1. One set of monthly Principal's Reports and bank reconciliation reports were not completed and authorized timely. The November reports were completed and reviewed on January 7, 2016. School Board Policy (A Principal's Manual for Internal Accounting) states that Principal's Reports and bank reconciliation reports are to be completed and reviewed by the 20th of the following month.
2. Fundraiser Financial Forms were not completed for the Wholesale Fundraiser and Open Gym fundraisers. School Board Policy (A Principal's Manual for Internal Accounting) states that a reconciliation must be completed after each fundraising activity.
3. Journal entry number 221649 for \$497.78 was not signed for approval by the principal. Journal entries should be reviewed and approved by the principal.

Fort Pierce Central High

Repeated comments from the prior year:

1. None.

Current year new comments:

1. Multiple monthly Principal's Reports and bank reconciliation reports were not completed and authorized timely. The July reports were completed and reviewed on September 1, 2015, August reports were completed and reviewed on September 25, 2015, November reports were completed and reviewed on January 8, 2016, and January reports were completed and reviewed on February 22, 2016. School Board Policy (A Principal's Manual for Internal Accounting) states that Principal's Reports and bank reconciliation reports are to be completed and reviewed by the 20th of the following month.
2. Sales tax was not paid for a Swim Team fundraiser in which candy was bought and resold. School Board Policy (A Principal's Manual for Internal Accounting) states that if items are purchased to resell, they are subject to tax.

Fort Pierce Westwood High

Repeated comments from the prior year:

1. Sales tax was not paid for Band and Chorus fundraisers in which concessions and pizza were bought and resold. School Board Policy (A Principal's Manual for Internal Accounting) states that if items are purchased to resell, they are subject to tax.

Current year new comments:

1. Fundraiser Financial Forms were not completed for the Girls' Volleyball, Band, and Chorus fundraisers. School Board Policy (A Principal's Manual for Internal Accounting) states that a reconciliation must be completed after each fundraising activity.
2. Multiple monthly Principal's Reports and bank reconciliation reports were not completed and authorized timely. School Board Policy (A Principal's Manual for Internal Accounting) states that Principal's Reports and bank reconciliation reports are to be completed and reviewed by the 20th of the following month.
3. The ticket sales reports were not signed by the ticket seller for basketball games; therefore auditor could not verify who completed the forms. School Board Policy (A Principal's Manual for Internal Accounting) states that a ticket sales report must be completed and signed for all events involving tickets sales.
4. The June bank reconciliation did not tie to the trial balance. The trial balance indicates the school had an ending balance of \$269,749.34, while the client bank reconciliation indicates a balance of \$268,075.44, making a difference of \$1,673.90.
5. There were two checks written by Fort Pierce Westwood High with dates ranging from June 23, 2015 through October 5, 2015 that at year end June 30, 2016 had not been written off as stale dated. School Board Policy (A Principal's Manual for Internal Accounting) states that all checks older than six months should be written off and stale dated check information should be retained for inclusion in the St. Lucie County School Board unclaimed property report.

Lincoln Park Academy

Repeated comments from the prior year:

1. None.

Current year new comments:

1. None.

Port St. Lucie High

Repeated comments from the prior year:

1. None.

Current year new comments:

1. The deposits related to student receipt numbers 26294, 26319, and 25620 did not agree with the total of the cash receipts. School Board Policy (A Principal's Manual for Internal Accounting) states that all deposits must equal the total amount of money taken in and recorded on receipts for the period covered by the deposit.

St. Lucie West Centennial High

Repeated comments from the prior year:

1. Money collected by a teacher on 11/30/15 for student receipt number 1267951 (official receipt number 443249) amounting to \$30.00 was not turned in to the front office until 12/4/15, 4 days later. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day.
2. Fundraiser Financial Form was not completed for the Football banquet fundraiser. School Board Policy (A Principal's Manual for Internal Accounting) states that a financial report must be filed with the principal after each fundraising activity.

Current year new comments:

1. Sales tax was not paid for a Freshman Class fundraiser as well as a Volleyball fundraiser in which hoodies and t-shirts were bought and resold. School Board Policy (A Principal's Manual for Internal Accounting) states that if items are purchased to resell, they are subject to tax.

Treasure Coast High

Repeated comments from the prior year:

1. Money collected by a teacher for student receipt number 1237904 (official receipt number 4058) amounting to \$180.00 was not turned in to the office until two days later. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day.
2. Sales tax was not paid for a FPSA fundraiser in which Halloween candy and miscellaneous items were bought and resold. School Board Policy (A Principal's Manual for Internal Accounting) states that if items are purchased to resell, they are subject to tax.

Current year new comments:

1. Fundraiser Financial forms were not completed for the Meet the Titans and FPSA Halloween candy sale fundraisers. School Board Policy (A Principal's Manual for Internal Accounting) states that the reconciliation section must be filled out and signed by the sponsor after each fundraising activity.