

**The School District of
St. Lucie County, Florida
School Internal Accounts
FINANCIAL STATEMENT
June 30, 2017**



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The School District of St. Lucie County, Florida
School Internal Accounts
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Carr, Riggs & Ingram, LLC
215 Baytree Drive
Melbourne, Florida 32940

(321) 255-0088
(321) 259-8648 (fax)
www.cricpa.com

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying statement of fiduciary assets and liabilities of St. Lucie County Public Schools' Internal Accounts Fund ("Internal Funds"), for those thirty-nine schools listed in Exhibit A to the financial statement, as of and for the year ended June 30, 2017, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the respective financial position of St. Lucie County Public Schools' Internal Accounts Fund, for those thirty-nine schools listed in Exhibit A to the financial statement, as of June 30, 2017, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

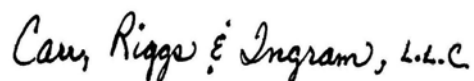
As discussed in Note 1, the financial statement presents only the statement of fiduciary assets and liabilities of St. Lucie County Public Schools' Internal Accounts Fund, for those thirty-nine schools listed in Exhibit A, and does not purport to, and does not, present fairly the financial position of the School District of St. Lucie County, Florida, as of June 30, 2017, in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the basic financial statement of St. Lucie County Public Schools' Internal Accounts Fund taken as a whole. The accompanying supplemental schedule of additions, deductions and changes in internal accounts payable by school for the year ended June 30, 2017, is presented for purposes of additional analysis and is not a required part of the basic financial statement. The supplemental schedule of additions, deductions and changes in internal accounts payable by school for the year ended June 30, 2017, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller of the United States. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2017 on our consideration of the St. Lucie County Public Schools' Internal Accounts Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering St. Lucie County Public Schools' Internal Accounts Fund's internal control over financial reporting and compliance.



Melbourne, Florida
November 30, 2017

The School District of St. Lucie County, Florida
School Internal Accounts
Statement of Fiduciary Assets and Liabilities

June 30, 2017

ASSETS

Cash and cash equivalents \$ 2,433,314

Inventory 100,628

Total assets \$ 2,533,942

LIABILITIES

Accounts payable \$ 30,393

Internal accounts payable 2,503,549

Total liabilities \$ 2,533,942

The accompanying notes are an integral part of this financial statement.



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The School District of St. Lucie County, Florida
School Internal Accounts
Notes to Financial Statement

NOTE 1: NATURE OF OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

St. Lucie County Public Schools’ (the “Schools”) School Internal Accounts (“Internal Funds”) are comprised of individual student activity account balances of the public schools located within the geographical boundaries of the School District of St. Lucie County, Florida (the “District”). This financial statement includes the internal funds of the thirty-nine schools listed in Exhibit A.

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

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

Basis of Accounting

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

Because the receipts collected by these sub-funds are not available for unrestricted use, these sub-funds are temporarily restricted in nature. Disbursements are made in accordance with their designated purposes.

The Schools at the individual school level recognize receipts and disbursements using the cash basis of accounting during the year. The Schools’ internal funds are adjusted to the accrual basis at year-end.

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

Cash and Cash Equivalents

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

The School District of St. Lucie County, Florida
School Internal Accounts
Notes to Financial Statement

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

Inventory

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

Use of Estimates

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

Subsequent Events

Subsequent events have been reviewed through the date of this report, which is the date the financial statements were available to be issued.

NOTE 2: DEPOSITS

At September 30, 2017, the Schools' carrying amount of cash deposits was \$2,433,314 and the bank balance was \$2,619,010. As of September 30, 2017, balances of up to \$250,000 at each financial institution were covered by federal depository insurance (FDIC). Monies invested in amounts greater than the insurance coverage are secured by the qualified public depositories pledging securities with the State Treasurer in such amounts required by the Florida Security for Public Depositories Act. In the event of a default or insolvency of a qualified public depositor, the State Treasurer will implement procedures for payment of losses according to the validated claims of the Schools pursuant to Section 280.08, Florida Statutes.

Custodial credit risk – Custodial credit risk for deposits is the risk in the event of the failure of a depository financial institution, a government may not be able to recover deposits. Monies placed on deposit with financial institutions in the form of demand deposits, time deposits or certificates of deposit are defined as public deposits. The financial institutions in which the Schools place their deposits are certified as “qualified public depositories,” as required under the Florida Security for Public Deposits Act.

SUPPLEMENTAL SCHEDULES



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The School District of St. Lucie County, Florida
School Internal Accounts
Supplemental Schedule of Additions, Deductions and Changes in
Internal Accounts Payable by School

For the year ended June 30, 2017

	Bayshore Elementary	Dale Cassens Education Center	Fairlawn Elementary	Floresta Elementary
Additions:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	191	3,109
Classes	15,753	2,562	32,296	17,712
Clubs	584	-	1,929	-
Departments	12,743	-	30,028	13,271
Trust	22,064	408	79,996	37,067
General	8,121	3,343	2,152	3,095
Total additions	59,265	6,313	146,592	74,254
Deductions:				
Athletics	-	-	-	-
Music	-	-	30	1,812
Classes	15,313	2,585	32,430	16,987
Clubs	409	-	2,220	-
Departments	12,372	-	29,788	14,033
Trust	22,238	509	85,916	42,633
General	11,341	1,799	3,809	3,996
Total deductions	61,673	4,893	154,193	79,461
Excess of additions over/ (under) deductions	(2,408)	1,420	(7,601)	(5,207)
Internal accounts payable - beginning of year	30,847	6,498	49,157	28,927
Internal accounts payable - end of year	\$ 28,439	\$ 7,918	\$ 41,556	\$ 23,720

See independent auditors' report.

The School District of St. Lucie County, Florida
School Internal Accounts
Supplemental Schedule of Additions, Deductions and Changes in
Internal Accounts Payable by School

For the year ended June 30, 2017

	Frances K. Sweet Elementary	Lakewood Park Elementary	Lawnwood Elementary	Mariposa Elementary
Additions:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	100	481	-	820
Classes	39,887	9,015	20,477	30,587
Clubs	6,689	5,554	533	760
Departments	15,320	2,260	10,136	16,461
Trust	32,010	24,841	18,421	31,654
General	2,296	17,695	10,428	3,266
Total additions	96,302	59,846	59,995	83,548
Deductions:				
Athletics	-	-	-	-
Music	157	67	-	503
Classes	40,534	8,668	20,036	32,706
Clubs	6,812	5,851	840	808
Departments	11,537	2,888	11,086	17,391
Trust	40,083	25,276	17,127	33,136
General	1,505	17,140	10,992	5,713
Total deductions	100,628	59,890	60,081	90,257
Excess of additions over/ (under) deductions	(4,326)	(44)	(86)	(6,709)
Internal accounts payable - beginning of year	27,030	19,019	24,783	29,793
Internal accounts payable - end of year	\$ 22,704	\$ 18,975	\$ 24,697	\$ 23,084

(Continued)

See independent auditors' report.

For the year ended June 30, 2017

	Morningside Elementary	Parkway Elementary	Rivers Edge Elementary	Savanna Ridge Elementary
Additions:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	2,921	-	5,090	263
Classes	43,597	16,722	28,826	16,211
Clubs	1,339	-	1,256	-
Departments	16,383	16,467	16,386	1,479
Trust	84,245	34,126	68,178	19,144
General	36,767	9,676	3,143	10,117
Total additions	185,252	76,991	122,879	47,214
Deductions:				
Athletics	-	-	-	-
Music	2,992	-	3,883	327
Classes	47,739	17,167	30,268	16,179
Clubs	613	-	1,117	-
Departments	17,582	14,395	14,712	1,632
Trust	86,407	35,918	70,114	19,679
General	21,035	15,939	1,508	12,054
Total deductions	176,368	83,419	121,602	49,871
Excess of additions over/ (under) deductions	8,884	(6,428)	1,277	(2,657)
Internal accounts payable - beginning of year	38,016	41,453	35,440	11,708
Internal accounts payable - end of year	\$ 46,900	\$ 35,025	\$ 36,717	\$ 9,051

See independent auditors' report.

The School District of St. Lucie County, Florida
School Internal Accounts
Supplemental Schedule of Additions, Deductions and Changes in
Internal Accounts Payable by School

For the year ended June 30, 2017

	St. Lucie Elementary	Village Green Elementary	Weatherbee Elementary	White City Elementary
Additions:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	859	-	-
Classes	9,228	13,187	5,773	13,048
Clubs	-	6,083	3,981	-
Departments	5,140	16,817	6,411	7,566
Trust	15,710	40,653	15,313	6,425
General	3,908	5,949	4,050	8,170
Total additions	33,986	83,548	35,528	35,209
Deductions:				
Athletics	-	-	-	-
Music	-	2,251	-	-
Classes	10,146	12,540	6,331	12,624
Clubs	-	6,177	3,670	-
Departments	5,777	19,709	8,219	7,610
Trust	17,451	40,275	16,226	6,578
General	4,153	6,064	2,380	9,065
Total deductions	37,527	87,016	36,826	35,877
Excess of additions over/ (under) deductions	(3,541)	(3,468)	(1,298)	(668)
Internal accounts payable - beginning of year	8,731	22,671	14,898	14,299
Internal accounts payable - end of year	\$ 5,190	\$ 19,203	\$ 13,600	\$ 13,631

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See independent auditors' report.

For the year ended June 30, 2017

	Windmill Point Elementary	Total Elementary
Additions:		
Athletics	\$ 1,579	\$ 1,579
Music	2,890	16,724
Classes	-	314,881
Clubs	58	28,766
Departments	10,887	197,755
Trust	28,410	558,665
General	41,095	173,271
Total additions	84,919	1,291,641
Deductions:		
Athletics	2,339	2,339
Music	3,390	15,412
Classes	22	322,275
Clubs	116	28,633
Departments	9,530	198,261
Trust	29,483	589,049
General	42,698	171,191
Total deductions	87,578	1,327,160
Excess of additions over/ (under) deductions	(2,659)	(35,519)
Internal accounts payable - beginning of year	18,866	422,136
Internal accounts payable - end of year	\$ 16,207	\$ 386,617

See independent auditors' report.

The School District of St. Lucie County, Florida
School Internal Accounts
Supplemental Schedule of Additions, Deductions and Changes in
Internal Accounts Payable by School

For the year ended June 30, 2017

	Allapattah Flats K - 8	Dan McCarty Middle	Forest Grove Middle	Fort Pierce Magnet School of the Arts
Additions:				
Athletics	\$ 1,400	\$ 5,397	\$ 5,741	\$ 580
Music	16,905	5,916	33,165	4,189
Classes	40,333	10,091	15,819	3,108
Clubs	865	1,844	14,675	2,215
Departments	12,094	744	1,753	3,494
Trust	33,819	7,190	13,102	14,956
General	8,669	25,017	4,524	5,305
Total additions	114,085	56,199	88,779	33,847
Deductions:				
Athletics	1,400	6,582	5,230	783
Music	17,358	5,422	34,631	3,864
Classes	40,412	9,424	16,486	3,426
Clubs	619	1,899	14,860	2,351
Departments	13,042	1,769	2,209	3,741
Trust	23,491	6,578	15,410	14,743
General	9,162	25,317	8,599	6,819
Total deductions	105,484	56,991	97,425	35,727
Excess of additions over/ (under) deductions	8,601	(792)	(8,646)	(1,880)
Internal accounts payable - beginning of year	39,185	5,238	22,022	12,457
Internal accounts payable - end of year	\$ 47,786	\$ 4,446	\$ 13,376	\$ 10,577

(Continued)

See independent auditors' report.

For the year ended June 30, 2017

	Manatee Academy K - 8	Northport K - 8	Oak Hammock K - 8	Samuel S. Gaines Academy K - 8
Additions:				
Athletics	\$ 7,549	\$ 1,780	\$ 4,239	\$ 8,123
Music	9,052	10,155	57,587	3,885
Classes	33,134	31,336	47,015	21,675
Clubs	10,883	11,606	661	2,253
Departments	11,694	12,552	23,895	9,329
Trust	40,050	37,880	26,974	3,324
General	8,669	13,347	5,692	6,471
Total additions	121,031	118,656	166,063	55,060
Deductions:				
Athletics	4,652	1,780	4,503	7,728
Music	9,661	6,844	60,837	3,456
Classes	34,223	30,314	48,835	22,427
Clubs	10,245	10,850	1,926	2,949
Departments	10,085	12,420	25,692	8,515
Trust	37,018	35,596	32,208	3,737
General	10,659	11,894	7,987	5,715
Total deductions	116,543	109,698	181,988	54,527
Excess of additions over/ (under) deductions	4,488	8,958	(15,925)	533
Internal accounts payable - beginning of year	43,934	11,302	70,815	13,555
Internal accounts payable - end of year	\$ 48,422	\$ 20,260	\$ 54,890	\$ 14,088

See independent auditors' report.

The School District of St. Lucie County, Florida
School Internal Accounts
Supplemental Schedule of Additions, Deductions and Changes in
Internal Accounts Payable by School

For the year ended June 30, 2017

	Southern Oaks Middle	Southport Middle	St. Lucie West K - 8	West Gate K - 8
Additions:				
Athletics	\$ 8,821	\$ 800	\$ 4,559	\$ 10,118
Music	19,823	33,637	14,445	12,299
Classes	12,155	6,870	82,432	169,922
Clubs	-	6,009	38,439	3,771
Departments	10,159	8,162	12,309	14,798
Trust	8,393	27,959	51,230	32,643
General	29,805	30,771	59,442	49,585
Total additions	89,156	114,208	262,856	293,136
Deductions:				
Athletics	6,973	800	4,324	8,394
Music	19,910	33,970	12,298	9,530
Classes	16,149	7,985	84,165	168,106
Clubs	51	5,241	35,945	2,766
Departments	10,817	9,742	11,746	12,555
Trust	8,242	29,222	42,844	43,864
General	28,024	32,443	58,637	40,196
Total deductions	90,166	119,403	249,959	285,411
Excess of additions over/ (under) deductions	(1,010)	(5,195)	12,897	7,725
Internal accounts payable - beginning of year	14,519	29,742	100,292	85,986
Internal accounts payable - end of year	\$ 13,509	\$ 24,547	\$ 113,189	\$ 93,711

(Continued)

See independent auditors' report.

For the year ended June 30, 2017

	Total Middle
Additions:	
Athletics	\$ 59,107
Music	221,058
Classes	473,890
Clubs	93,221
Departments	120,983
Trust	297,520
General	247,297
Total additions	1,513,076
Deductions:	
Athletics	53,149
Music	217,781
Classes	481,952
Clubs	89,702
Departments	122,333
Trust	292,953
General	245,452
Total deductions	1,503,322
Excess of additions over/ (under) deductions	9,754
Internal accounts payable - beginning of year	449,047
Internal accounts payable - end of year	\$ 458,801

See independent auditors' report.

The School District of St. Lucie County, Florida
School Internal Accounts
Supplemental Schedule of Additions, Deductions and Changes in
Internal Accounts Payable by School

For the year ended June 30, 2017

	Fort Pierce Central High	Fort Pierce Westwood High	Lincoln Park Academy	Port St. Lucie High
Additions:				
Athletics	\$ 316,818	\$ 161,902	\$ 180,449	\$ 227,762
Music	31,810	15,807	201,178	47,834
Classes	153,684	67,378	70,737	64,841
Clubs	80,138	116,951	43,604	328,920
Departments	19,620	12,626	33,326	5,336
Trust	127,001	149,567	8,753	66,489
General	74,808	3,715	46,488	15,640
Total additions	803,879	527,946	584,535	756,822
Deductions:				
Athletics	305,807	157,725	173,863	238,819
Music	36,762	14,564	193,916	47,435
Classes	169,489	68,987	71,560	59,546
Clubs	76,318	115,955	43,681	376,836
Departments	26,040	17,123	32,952	7,386
Trust	92,588	128,877	7,420	96,459
General	74,006	5,514	48,002	27,575
Total deductions	781,010	508,745	571,394	854,056
Excess of additions over/ (under) deductions	22,869	19,201	13,141	(97,234)
Internal accounts payable - beginning of year	271,653	269,749	214,611	305,805
Internal accounts payable - end of year	\$ 294,522	\$ 288,950	\$ 227,752	\$ 208,571

(Continued)

See independent auditors' report.

For the year ended June 30, 2017

	St. Lucie West Centennial High	Treasure Coast High	Total High
Additions:			
Athletics	\$ 244,588	\$ 241,424	\$ 1,372,943
Music	30,445	61,251	388,325
Classes	180,206	203,059	739,905
Clubs	56,330	22,779	648,722
Departments	16,030	37,676	124,614
Trust	14,133	36,244	402,187
General	47,965	14,542	203,158
Total additions	589,697	616,975	3,879,854
Deductions:			
Athletics	238,784	269,462	1,384,460
Music	33,284	61,538	387,499
Classes	176,937	184,591	731,110
Clubs	56,420	19,755	688,965
Departments	2,826	36,534	122,861
Trust	9,953	45,378	380,675
General	39,727	10,584	205,408
Total deductions	557,931	627,842	3,900,978
Excess of additions over/ (under) deductions	31,766	(10,867)	(21,124)
Internal accounts payable - beginning of year	210,920	264,205	1,536,943
Internal accounts payable - end of year	\$ 242,686	\$ 253,338	\$ 1,515,819

See independent auditors' report.

The School District of St. Lucie County, Florida
School Internal Accounts
Supplemental Schedule of Additions, Deductions and Changes in
Internal Accounts Payable by School

For the year ended June 30, 2017

	C.A. Moore	Mosaic Digital Academy	Palm Pointe Educational Research School	Performance Based Preparatory Academy
Additions:				
Athletics	\$ -	\$ -	\$ 3,188	\$ -
Music	-	-	23,157	-
Classes	10,205	-	78,769	2,038
Clubs	355	-	18,446	-
Departments	2,854	-	34,512	-
Trust	14,442	2,653	88,338	452
General	406	103	22,187	335
Total additions	28,262	2,756	268,597	2,825
Deductions:				
Athletics	-	-	3,179	-
Music	-	-	23,644	-
Classes	9,029	-	80,222	4,916
Clubs	1,482	-	18,251	-
Departments	3,933	-	35,106	470
Trust	19,166	2,819	91,116	1,095
General	471	-	13,280	500
Total deductions	34,081	2,819	264,798	6,981
Excess of additions over/ (under) deductions	(5,819)	(63)	3,799	(4,156)
Internal accounts payable - beginning of year	17,359	1,663	53,571	5,723
Internal accounts payable - end of year	\$ 11,540	\$ 1,600	\$ 57,370	\$ 1,567

(Continued)

See independent auditors' report.

For the year ended June 30, 2017

	Total Other Units	Cash to Accrual Adjustment	Total All Schools
Additions:			
Athletics	\$ 3,188	\$ -	\$ 1,436,817
Music	23,157	-	649,264
Classes	91,012	12,449	1,632,137
Clubs	18,801	-	789,510
Departments	37,366	30,805	511,523
Trust	105,885	14,002	1,378,259
General	23,031	57,355	704,112
Total additions	302,440	114,611	7,101,622
Deductions:			
Athletics	3,179	9,997	1,453,124
Music	23,644	9,068	653,404
Classes	94,167	5,393	1,634,897
Clubs	19,733	-	827,033
Departments	39,509	-	482,964
Trust	114,196	3,843	1,380,716
General	14,251	101,838	738,140
Total deductions	308,679	130,139	7,170,278
Excess of additions over/ (under) deductions	(6,239)	(15,528)	(68,656)
Internal accounts payable - beginning of year	78,316	85,763	2,572,205
Internal accounts payable - end of year	\$ 72,077	\$ 70,235	\$ 2,503,549

See independent auditors' report.

The School District of St. Lucie County, Florida
School Internal Accounts
Exhibit A – Listing of Schools

Allapattah Flats K-8
Bayshore Elementary
C.A. Moore
Dale Cassens Education Center
Dan McCarty Middle
Fairlawn Elementary
Floresta Elementary
Forest Grove Middle
Fort Pierce Magnet School of the Arts K-8
Fort Pierce Central High
Fort Pierce Westwood High
Frances K. Sweet Elementary
Lakewood Park Elementary
Lawnwood Elementary
Lincoln Park Academy
Manatee Academy K-8
Mariposa Elementary
Morningside Elementary
Mosaic Digital Academy
Northport K-8

Oak Hammock K-8
Palm Pointe Educational Research School
Parkway Elementary
Performance Based Preparatory Academy
Port St. Lucie High
Rivers Edge Elementary
Samuel S. Gaines Academy K-8
Savanna Ridge Elementary
Southern Oaks Middle
Southport Middle
St. Lucie Elementary
St. Lucie West Centennial High
St. Lucie West K-8
Treasure Coast High
Village Green Elementary
Weatherbee Elementary
West Gate K-8
White City Elementary
Windmill Point Elementary

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the St. Lucie County Public Schools' Internal Accounts Fund, for those thirty-nine schools listed in Exhibit A to the financial statement, as of and for the year ended June 30, 2017, and have issued our report thereon dated November 30, 2017.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

We noted certain matters that we reported to the School Board and management of St. Lucie County Public Schools, in a separate letter dated November 30, 2017.

Purpose of this Report

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

Carri Riggs & Ingram, L.L.C.

Melbourne, Florida
November 30, 2017

The School District of St. Lucie County, Florida
School Internal Accounts

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Allapattah Flats K-8

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Check number 3389 dated 11/22/2016 had not been written off as stale dated as of June 30, 2017. School Board Policy, as presented in the 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.

Cash receipts:

- Monies collected from staff were not turned in to the school bookkeeper timely. School Board Policy, as presented in the *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.

Official receipt number	Official receipt amount	Student receipt number	Date of collection	Date deposited with bookkeeper
3151	\$ 155.00	1403953	01/31/2017	02/03/2017

- The School was not maintaining a log for checks received by mail. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that a Checks Received by Mail log sheet be used as back up for the checks that are received via mail.

Cash disbursements:

- Check number 3436 for \$350.00 was only signed by one check signer. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that all checks must have two signatures, one of whom must be the principal or a designated assistant principal. The principal was aware of this purchase.

Fundraisers and admission events:

- Fundraiser financial forms were not completed for the Gator Fest fundraiser. Fundraiser financial forms should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A reconciliation of total receipts and expenses should be completed after the conclusion of the fundraiser.

The School District of St. Lucie County, Florida
School Internal Accounts

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Bayshore Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The School was not maintaining a log for checks received by mail. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that a Checks Received by Mail log sheet be used as back up for the checks that are received via mail.

The School District of St. Lucie County, Florida
School Internal Accounts

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

C.A. Moore

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The monies collected from for the following official receipt did not separately total the amount of cash and checks collected. The breakdown of cash and checks collected should be listed on the monies collected form and agree with the amount deposited into the bank.

Official receipt number	Official receipt date	Official receipt amount
507206	August 22, 2016	\$797.00

- Monies collected from staff were not turned in to the school bookkeeper timely. School Board Policy, as presented in the *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.

Official receipt number	Official receipt amount	Date of collection	Date deposited with bookkeeper
507288	\$3,000.00	November 22, 2016	December 1, 2016

The School District of St. Lucie County, Florida
School Internal Accounts

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Dale Cassens Education Center

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following monies collected form did not indicate the respective student receipt numbers. Official receipt numbers, student receipt numbers and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

Official receipt number	Official receipt amount	Official receipt date
358089	\$80.00	October 28, 2016
358099	\$30.00	February 13, 2017

Cash disbursements:

- The School was using check requisition forms that did not include date lines under the signature lines, and therefore, check requisitions were not being dated by the principal. As a result, we were unable to verify that the check requisitions were being approved by the principal before the check was issued.

The School District of St. Lucie County, Florida
School Internal Accounts

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Dan McCarty Middle

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- CRI noted that the School was not tracking T-shirt inventory donated to students which resulted in an unreconciled difference of \$1,895.00 in the balance of T-shirt inventory as of June 30, 2017.

Cash disbursements:

- The School Board Procurement Services Policy was not followed for the \$12,076.76 school shirts expenditure (Check number 1215) as the disbursement was not supported by three written quotes. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires purchases between \$8,000 and \$50,000 require three written quotes.

Cash receipts:

- Monies collected from staff were not turned in to the school bookkeeper timely. School Board Policy, as presented in the *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.

Official receipt number	Official receipt amount	Date of collection	Date deposited with bookkeeper
1888	\$248.00	August 17, 2016	August 19, 2016

Fundraisers and admission events:

- A ticket sales report was not completed for basketball or dodgeball game admission events. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. Additionally, tickets sold at admission events were not being accounted for on a Ticket Inventory Record.

The School District of St. Lucie County, Florida
School Internal Accounts

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Fairlawn Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Monies collected from staff were not turned in to the school bookkeeper timely. School Board Policy, as presented in the *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.

Official receipt number	Official receipt amount	Date of collection	Date deposited with bookkeeper
3793	\$740.00	April 1, 2017	April 3, 2017
3952	\$1,313.16	May 12, 2017	May 22, 2017

Cash disbursements:

- The check requisition for the following check was completed after the goods or services were purchased. A check requisition must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
5224	\$50.00	February 10, 2017	February 9, 2017

The School District of St. Lucie County, Florida
School Internal Accounts

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Floresta Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- The School Board Procurement Services Policy was not followed for the \$8,419.64 expenditure for benches. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires purchases between \$8,000 and \$50,000 to obtain three written quotes.

Fundraisers and admission events:

- Fundraiser financial forms were not completed for the coupon book fundraiser. Fundraiser financial forms should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A reconciliation of total receipts and expenses should be completed after the conclusion of the fundraiser.

**The School District of St. Lucie County, Florida
School Internal Accounts**

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

Forest Grove Middle

Comments repeated from prior report

General procedures:

- The Journal Entry reports provided for the month of January were not dated by the principal. The Journal Entry reports for the month of June were not authorized by either the principal or the bookkeeper. All monthly reports should be signed and authorized by the 20th of the following month.
- The Monthly Report for the month of February 2017 was signed by the principal on March 31st. Monthly reports should be authorized by the 20th of the following month.
- A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds. A copy of this report should be retained in the internal accounts file for auditing purposes. A fund transfer journal entry proof sheet could not be located for the following journal entries:

JE number	Dated	Amount	From Account:	To Account:
252349	February 2, 2017	\$3,000.00	School Store	Chorus
258476	April 5, 2017	\$900.00	MOA Prep	Student Council

Cash receipts:

- Monies collected from staff were not turned in to the school bookkeeper timely. School Board Policy, as presented in the *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.

Official receipt number	Official receipt amount	Date of collection	Date deposited with bookkeeper
440806	\$139.00	September 19, 2016	September 22, 2016
440853	\$2,585.00	September 8, 2016 – October 17, 2016	October 19, 2016

Cash disbursements:

- We were unable to determine whether check requisitions for the following checks were completed before the goods or services were purchased as the check requisition forms were not dated by the principal. A check requisition must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

**The School District of St. Lucie County, Florida
School Internal Accounts**

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

Forest Grove Middle (continued)

Check number	Check amount	Date of approval	Date of purchase
5745	\$2,542.50	N/A	August 18, 2016
5836	\$3,485.70	N/A	January 4, 2017
5859	\$602.50	N/A	January 31, 2017
5862	\$99.52	N/A	February 2, 2017
5867	\$5,793.35	N/A	February 6, 2017
5884	\$378.85	N/A	March 3, 2017
5899	\$5,190.00	N/A	April 20, 2017

Current year comments

General procedures:

- An inventory and sales report including the year-end inventory listing items, quantity and resale value was not prepared. This report should be signed by the principal and submitted to the District.
- Check number 5475 dated August 18, 2016 had not been written off as stale dated as of June 30, 2017. School Board Policy, as presented in the *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.

Cash receipts:

- The monies collected form for the following official receipt did not include information regarding the breakdown of cash and checks. The breakdown of cash and checks collected should be listed on the monies collected form and agree with the amount deposited into the bank.

Official receipt number	Official receipt date	Bank deposit amount	Official receipt amount
440806	September 22, 2016	\$139.00	\$139.00

- The following official receipts did not include proper supporting documentation. Supporting documentation, such as a remittance advice, a detailed monies collected form or a student receipt, should accompany all official receipts.

**The School District of St. Lucie County, Florida
School Internal Accounts**

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

Forest Grove Middle (continued)

Official receipt number	Issue noted
440806	Receipt book containing student receipt number 1362178 could not be located.
440853	Student receipt numbers were not listed on the monies collected form.
440883	Register receipt tape or other sales report was not included in support of book fair sales.
440912	Student receipt numbers were not listed on the monies collected form.

- A check received from Target, deposited in October 2016, was not listed on the Checks Received by Mail log, nor was a monies collected form prepared for the receipt. We were unable determine the date of receipt by the school.
- The bank deposit slip did not include information regarding the breakdown of cash and checks, so it could not be determined whether deposits were made intact. The breakdown of cash and checks collected should be listed on the bank deposit slip and agree with the amount noted on the monies collected form.

Official receipt number	Official receipt date	Bank deposit amount	Official receipt amount
440806	September 22, 2016	\$139.00	\$139.00
440840	October 13, 2016	\$150.00	\$150.00
440853	October 16, 2016	\$2,585.00	\$2,585.00
440883	November 8, 2016	\$1,220.95	\$1,220.95
440912	November 21, 2016	\$40.00	\$40.00

Cash disbursements:

- The following checks were not supported by a vendor invoice or receipt. Vendor invoices and vendor receipts should be retained in the internal account records for auditing purposes.

Check number	Check amount	Check date
5862	\$99.52	February 2, 2017
5864	\$84.50	February 3, 2017

The School District of St. Lucie County, Florida
School Internal Accounts

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Forest Grove Middle (continued)

- Check number 5864 dated February 3, 2017 to Big Apple Pizza in the amount of \$84.50 has been recorded as being voided; however, a copy of the original check stamped as voided was not retained. Check number 5865 dated February 3, 2017 was issued to Frank & Al's Pizza in the amount of \$84.50 to replace check number 5864; however, the check stub, check requisition and invoice could not be located in the monthly check files. Check number 5864 has not cleared the bank. Original copies of void checks should be retained as part of the accounting records. Additionally, checks issued should be supported by a check stub, a check requisition and an invoice.

Fundraisers and admission events:

- On the Fundraising Activity Request form for the coupon book fundraiser, it was noted that the profits were to be split between the band and the education foundation, but the form did not indicate the basis for the allocation. We were unable to determine if the monies were posted to the correct activity.
- The monies collected form attached to official receipt number 440853 provided an inventory of coupon books sold, which included a line item notating that 40 coupons books were "lost." Controls should be in place over items held for resale to minimize the risk of loss. The coupon book inventories should be maintained and counted in a manner that would prevent theft or loss of the books.
- Fundraiser financial forms were not completed for the chorus t-shirt sales or the Sunshine Social fund raiser activities. Fundraiser financial forms should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A reconciliation of total receipts and expenses should be completed after the conclusion of the fundraiser.

**The School District of St. Lucie County, Florida
School Internal Accounts**

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

Fort Pierce Magnet School of the Arts K – 8

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The School was not maintaining a log for checks received by mail. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that a Checks Received by Mail log sheet be used as back up for the checks that are received via mail.
- The monies collected form for the following official receipts did not separately total the amount of cash and checks collected. The breakdown of cash and checks collected should be listed on the monies collected form and agree with the amount deposited into the bank.

Official receipt number	Official receipt date	Official receipt amount
357738	December 19, 2016	\$245.00
357751	February 8, 2017	\$275.00

- The following student receipts could not be located. All student receipts, including voided student receipts, should be retained in the internal account records for auditing purposes. Any missing receipts should have a written explanation and include the principal's signature.

Student receipt number	Student receipt date	Student receipt amount
1187266	November 1, 2016	\$100.00
856204	March 30, 2017	\$15.00

- The following official receipt number was issued days after the funds were deposited in the bank. Collections should be recorded in the accounting system in a timely manner.

Official receipt number	Official receipt amount	Official receipt date	Deposit date
357692	\$100.00	November 20, 2016	November 3, 2016

Cash disbursements:

- The check requisition for the following check was approved after the goods or services were purchased. A check requisition must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
3486	\$332.50	March 13, 2017	February 28, 2017

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

Fort Pierce Magnet School of the Arts (Continued)

Fundraisers and admission events:

- Official receipt number 357692 was not posted to the correct internal account. The monies collected form indicated that the cash was collected for “Rosie Popcorn”; however, the receipt was posted to the FPMSA T-Shirts internal account. Collections for all school-sponsored fundraising activities should be recorded in separate internal accounts in order to properly track the fundraiser’s activity.

The School District of St. Lucie County, Florida
School Internal Accounts

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Fort Pierce Central High

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Monies collected from staff were not turned in to the school bookkeeper timely. School Board Policy, as presented in the 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.

Official receipt number	Official receipt amount	Date of collection	Date deposited with bookkeeper
1219968	\$29.00	November 3, 2016	November 8, 2016

Cash disbursements:

- Check number 19880 for \$300.00 was a partially unallowable expenditure made for the disbursement of funds to swim team members and coaches for dinner per diem. The amount disbursed to each recipient was \$20.00, which exceeded the District approved rate of \$19.00.

**The School District of St. Lucie County, Florida
School Internal Accounts**

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

Fort Pierce Westwood High

Comments repeated from prior report

General procedures:

- The following monthly Principal’s Report and bank reconciliation report was not completed and authorized timely. School Board Policy, as presented in the *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.

Month	Report due date	Date report signed
September 2016	October 20, 2016	October 25, 2016

Fundraisers and admission events:

- Fundraiser financial forms were not completed for baseball and cheerleading fundraisers. Fundraiser financial forms should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A reconciliation of total receipts and expenses should be completed after the conclusion of the fundraiser.

Current year comments

Cash receipts:

- The monies collected form for the following official receipts did not separately total the amount of cash and checks collected. The breakdown of cash and checks collected should be listed on the monies collected form and agree with the amount deposited into the bank.

Official receipt number	Official receipt date	Official receipt amount
286522	August 2, 2016	\$750.00
286588	August 25, 2016	\$868.00
286845	November 15, 2016	\$4,000.00
286852	November 17, 2016	\$149.00
287040	February 7, 2017	\$50.00
287328	June 6, 2017	\$546.00

- The following monies collected form was completed by the bookkeeper. School Board Policy, as presented in the *Principal’s Manual for Internal Accounting*, states that the bookkeeper should not complete the Report of Monies Collected as required by the Financial and Program Cost Accounting and Reporting for Florida Schools manual issued by the Florida Department of Education (the “Red Book”).

Official receipt number	Official receipt date	Official receipt amount
287040	February 7, 2017	\$50.00

The School District of St. Lucie County, Florida
School Internal Accounts

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Frances K. Sweet Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Lakewood Park Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Lawnwood Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

The School District of St. Lucie County, Florida
School Internal Accounts

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Lincoln Park Academy

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following Monies Collected Form to record cash collections for t-shirt sales did not contain signatures from students as evidence of cash receipt. Per the School District, the form must include a student signature from each student to confirm that the student had received an item in exchange for cash.

Official receipt number	Official receipt date	Official receipt amount
372671	September 19, 2016	\$315.00

- Monies collected from staff were not turned in to the school bookkeeper timely. School Board Policy, as presented in the *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.

Official receipt number	Official receipt amount	Date of collection	Date deposited with bookkeeper
373507	\$2,250	April 25, 2017	May 3, 2017

Fundraisers and admission events:

- Tickets sold at admission events were not being accounted for on a Ticket Inventory Record. According to the Financial and Program Cost Accounting and Reporting for Florida Schools manual issued by the Florida Department of Education (the "Red Book"), all tickets shall be pre-numbered and a perpetual inventory shall be maintained. Inventories shall show the beginning and ending numbers of all documents acquired and issued.

**The School District of St. Lucie County, Florida
School Internal Accounts**

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

Manatee Academy

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The following checks were voided as per the bank reconciliation report; however, they have not been cleared from the bank reconciliation and continue to report as reconciling items as of June 30, 2017 report. Voided checks should be marked as cleared in the month they are voided as not to continue to report as a reconciling item.

Check number	Check date	Check amount
4610	November 18, 2015	\$1,325.00
14819	August 30, 2016	\$55.86
14820	August 30, 2016	\$55.86
14821	August 30, 2016	\$55.86
14830	September 20, 2016	\$80.99

- An inventory and sales report including the year-end inventory listing items, quantity and resale value was not prepared. This report should be signed by the principal and submitted to the District.

Cash receipts:

- Student receipts were not issued immediately upon transfer of collections from the students to the teachers. Teachers are collecting funds and remitting to the bookkeeper who subsequently writes student receipts and returns them to the teacher to distribute. All money collected should be counted in the presence of the student and a student receipt must be issued at that time. An official receipt needs to be completed for each event and for each person who remits money to the bookkeeper.

Official receipt number	Date noted on official receipt	Student receipt number	Date noted on student receipt
406398	September 15, 2016	1379249	September 26, 2016
406398	September 21, 2016	1379247	September 26, 2016
406398	September 25, 2016	1379248	September 26, 2016

- Monies collected from staff were not turned in to the school bookkeeper timely. School Board Policy, as presented in the *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.

**The School District of St. Lucie County, Florida
School Internal Accounts**

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

Manatee Academy (continued)

Official receipt number	Official receipt amount	Date of collection	Date deposited with bookkeeper
406398	\$25.00	September 15, 2016	September 26, 2016
406445	\$80.00	October 12, 2016	October 14, 2016

- The monies collected form for the following official receipts did not separately total the amount of cash and checks collected. The breakdown of cash and checks collected should be listed on the monies collected form and agree with the amount deposited into the bank.

Official receipt number	Official receipt date	Official receipt amount
1379249	September 26, 2016	\$25.00

Fundraisers and admission events:

- A ticket sales report was not completed for volleyball and basketball admission events. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.
- A Ticket Inventory Record is not being maintained. A perpetual inventory of pre-numbered tickets showing the beginning and ending numbers of all tickets acquired and issued shall be maintained and made available for audit.
- We could not verify that sales tax was paid to the vendor for the kettle corn fundraiser. The fundraiser was coordinated through the District’s Education Foundation and a copy of the invoice from the vendor was not provided to the school.

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Mariposa Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**The School District of St. Lucie County, Florida
School Internal Accounts**

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

Morningside Elementary

Comments repeated from prior report

Fundraisers and admission events:

- Fundraiser financial forms were not completed for any of the School’s fundraisers. Fundraiser financial forms should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A reconciliation of total receipts and expenses should be completed after the conclusion of the fundraiser.

Current year comments

General procedures:

- The following monthly Principal’s Report and bank reconciliation reports were either not completed and authorized timely, or were not maintained on file. School Board Policy, as presented in the 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.

Month	Report due date	Date report signed
September 2016	October 20, 2016	Not on file
November 2016	December 20, 2016	Not on file
March 2017	April 20, 2017	May 22, 2017

- An inventory and sales report including the year-end inventory listing items, quantity and resale value was not prepared. This report should be signed by the principal and submitted to the District.

Cash receipts:

- The monies collected form for the following official receipts did not separately total the amount of cash and checks collected. The breakdown of cash and checks collected should be listed on the monies collected form and agree with the amount deposited into the bank.

Official receipt number	Official receipt date	Official receipt amount
4994	October 4, 2016	\$360.00
5044	October 17, 2016	\$530.00
5150	November 15, 2016	\$323.44
5302	January 26, 2017	\$288.00
5382	February 10, 2017	\$1,500.00

- The monies collected form for the following official receipt did not indicate the corresponding student receipt numbers. Official receipt numbers, student receipt numbers and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

**The School District of St. Lucie County, Florida
School Internal Accounts**

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

Morningside Elementary (Continued)

Official receipt number	Official receipt date	Official receipt amount
5044	October 17, 2016	\$530.00

- The following bank deposit was not deposited timely in the bank. School Board Policy, as presented in the *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.

Official receipt number	Official receipt amount	Official receipt date	Deposit date
5382	\$1,500.00	February 10, 2017	February 23, 2017

- The following monies collected form was completed by the bookkeeper. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that the bookkeeper should not complete the Report of Monies Collected as required by the Financial and Program Cost Accounting and Reporting for Florida Schools manual issued by the Florida Department of Education (the "Red Book").

Official receipt number	Official receipt date	Official receipt amount
5044	October 17, 2016	\$530.00

Cash disbursements:

- The check requisition for the following checks were not signed by the principal. A check requisition must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check date	Check amount
8348	August 6, 2016	\$530.00
8399	November 28, 2016	\$250.00

- The following checks were not supported by a vendor invoice or receipt. Vendor invoices and vendor receipts should be retained in the internal account records for auditing purposes.

Check number	Check date	Check amount
8348	August 6, 2016	\$530.00
8399	November 28, 2016	\$250.00
8512	April 11, 2017	\$5,880.00

**The School District of St. Lucie County, Florida
School Internal Accounts**

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

Mosaic Digital Academy

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The School was not maintaining a log for checks received by mail. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that all checks received by mail log sheet should be used as back up for the checks that come in via mail.
- The following monies collected forms were completed by the bookkeeper. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that the bookkeeper should not complete the Report of Monies Collected as required by the Financial and Program Cost Accounting and Reporting for Florida Schools manual issued by the Florida Department of Education (the "Red Book").

Official receipt number	Official receipt date	Official receipt amount
101	August 16, 2016	\$100.00
104	October 19, 2016	\$75.00
129	May 22, 2017	\$81.00

- The monies collected form for the following official receipts did not separately total the amount of cash and checks collected. The breakdown of cash and checks collected should be listed on the monies collected form and agree with the amount deposited into the bank.

Official receipt number	Official receipt date	Official receipt amount
101	August 16, 2016	\$100.00
104	October 19, 2016	\$75.00
112	January 23, 2017	\$260.00
116	February 28, 2017	\$195.00
129	May 22, 2017	\$81.00
130	May 25, 2017	\$95.00

Cash disbursements:

- The check requisition for the following check was not signed by the teacher sponsor and the principal. A requisition and check requisition form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check date	Check amount
135	May 22, 2017	\$239.12

The School District of St. Lucie County, Florida
School Internal Accounts

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Mosaic Digital Academy (continued)

- The check requisitions for the following checks were approved after the goods or services were purchased. A check requisition must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
137	\$27.99	June 16, 2017	June 15, 2017
138	\$348.08	June 16, 2017	June 15, 2017

**The School District of St. Lucie County, Florida
School Internal Accounts**

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

Northport K-8

Comments repeated from prior report

None noted.

Northport K-8 (continued)

Current year comments

Cash receipts:

- The monies collected form did not identify the breakdown of cash and checks collected. The breakdown of cash and checks collected should be listed on the monies collected form and agree with the amount deposited into the bank.

Official receipt number	Official receipt date	Official receipt amount
328852	January 18, 2017	\$35.00

- We were unable to determine the date monies were collected by staff for the following receipt in order to determine the timeliness of when funds were turned in to the school bookkeeper. School Board Policy, as presented in the *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.

Official receipt number	Official receipt amount	Date of collection	Date deposited with bookkeeper
328872	\$245.20	Unknown	February 6, 2017

- The School was not maintaining a log for checks received by mail. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that a Checks Received by Mail log sheet be used as back up for the checks that are received via mail.

Cash disbursements:

- The following check was not supported by a vendor invoice or receipt sufficient to determine whether sales tax was paid on items purchased for resale or to clearly identify the items purchases. Vendor invoices and vendor receipts should be retained in the internal account records for auditing purposes.

Check number	Check date	Check amount
7690	April 4, 2017	\$2,214.60

The School District of St. Lucie County, Florida
School Internal Accounts

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Oak Hammock K-8

Comments repeated from prior report

None noted.

Current year comments

None noted.

The School District of St. Lucie County, Florida
School Internal Accounts

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Palm Pointe Research School

Comments repeated from prior report

Fundraisers and admission events:

- Sales tax on the cost of items held for resale was not paid to the vendor or calculated and remitted to the Department of Revenue for the Holiday Sock Sales Fund Raising activity. Sales tax should be remitted to the District Finance Office who will then remit a check to the Florida Department of Revenue, as required.

Current year comments

Cash disbursements:

- Check number 2283 for \$845.25 was only signed by one check signer. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that all checks must have two signatures, one of whom must be the principal or a designated assistant principal. The principal was aware of this purchase.

The School District of St. Lucie County, Florida
School Internal Accounts

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Parkway Elementary

Comments repeated from prior report

General procedures:

- The following monthly Principal's Report and bank reconciliation reports were not completed and authorized timely. School Board Policy, as presented in the *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.

Month	Report due date	Date report signed
October 2016	November 20, 2016	November 21, 2016
December 2016	January 20, 2017	January 23, 2017
January 2017	February 20, 2017	February 22, 2017
April 2017	May 20, 2017	May 24, 2017

Current year comments

Cash receipts:

- The following official receipt did not include proper supporting documentation. Supporting documentation, such as a remittance advice, a detailed monies collected form, or a student receipt, should accompany all official receipts.

Official receipt number	Official receipt date	Official receipt amount
349276	February 10, 2017	\$ 1,301.84

Cash disbursements:

- Sales tax on the cost of items purchased from an out of state vendor was not paid to the vendor or calculated and remitted to the Department of Revenue for Positive Promotion paid with check number 4162. Sales tax should be remitted to the District Finance Office who will then remit a check to the Florida Department of Revenue, as required.

The School District of St. Lucie County, Florida
School Internal Accounts

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Performance Based Preparatory Academy

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Monies collected from staff were not turned in to the school bookkeeper timely. School Board Policy, as presented in the *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.

Official receipt number	Official receipt amount	Date of collection	Date deposited with bookkeeper
147	\$60.00	January 31, 2017	February 2, 2017

Cash disbursements:

- The check requisition for the following check was completed after the goods or services were purchased. A check requisition must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
1040	\$80.00	January 31, 2017	January 27, 2017

The School District of St. Lucie County, Florida
School Internal Accounts

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Port St. Lucie High

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- Check number 33041 for \$7,688.00 was an unallowable expenditure made from the Laptop Insurance Fees account. Fees collected in the account were used for the purchase of golf carts. All expenditures from the Laptop Insurance Fees account should be for the benefit of the entire student body.

Fundraisers and admissions events:

- A ticket sales report was not completed for drama admission events, dance admission events, and the student vs. faculty game. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. Additionally, tickets sold at admission events were not being accounted for on a Ticket Inventory Record.

The School District of St. Lucie County, Florida
School Internal Accounts

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Rivers Edge Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Monies collected from staff were not turned in to the school bookkeeper timely. School Board Policy, as presented in the *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.

Official receipt number	Official receipt amount	Date of collection	Date deposited with bookkeeper
4218443	\$575.00	September 27, 2016	October 3, 2016

- The following student receipts could not be located. All student receipts, including voided student receipts, should be retained in the internal account records for auditing purposes. Any missing receipts should have a written explanation and include the principal's signature.

Student receipt number	Student receipt date	Student receipt amount
1131620 - 1131628	October 14, 2016	\$518.50

- The School could not locate the log for checks received by mail for the fiscal year under audit. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that a Checks Received by Mail log sheet be used as back up for the checks that are received via mail.

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

Samuel S. Gaines Academy K-8

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- The check requisition for the following check was signed but not dated by the principal. A requisition and check requisition form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check date	Check amount
3127	November 22, 2016	\$4,658.80

Fundraisers and admission events:

- Fundraiser financial forms were not completed for the Popcorn fundraiser. Fundraiser financial forms should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A reconciliation of total receipts and expenses should be completed after the conclusion of the fundraiser.

The School District of St. Lucie County, Florida
School Internal Accounts

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Savanna Ridge Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following official receipt did not include proper supporting documentation. Supporting documentation, such as a remittance advice, a detailed monies collected form, or a student receipt, should accompany all official receipts.

Official receipt number	Official receipt date	Official receipt amount
359292	12/12/2016	\$ 195.00

Cash disbursements:

- Check number 1376 for \$31.23 was only signed by one check signer. School Board Policy, A Principal's Manual for Internal Accounting, requires that all checks must have two signatures, one of whom must be the principal or a designated assistant principal. The principal was aware of this purchase.

The School District of St. Lucie County, Florida
School Internal Accounts

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Southern Oaks Middle

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Monies collected from staff were not turned in to the school bookkeeper timely. School Board Policy, as presented in the *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.

Official receipt number	Official receipt amount	Date of collection	Date deposited with the bookkeeper
323605	\$125.00	February 10, 2017	February 14, 2017

The School District of St. Lucie County, Florida
School Internal Accounts

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Southport Middle

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- CRI noted that the School was not tracking T-shirt inventory sold to students which resulted in an unreconciled difference of \$18,003.96 in the balance of T-shirt inventory as of June 30, 2017.

Cash disbursements:

- The School Board Procurement Services Policy was not followed for the \$11,435.97 T-shirts expenditure (Check number 6332). School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires purchases between \$8,000 and \$50,000 require three written quotes. Purchases over \$50,000 require a competitive sealed bidding or competitive negotiation.

Fundraisers and admission events:

- A ticket sales report was not completed for drama and chorus admission events. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. Additionally, tickets sold at admission events were not being accounted for on a Ticket Inventory Record.

The School District of St. Lucie County, Florida
School Internal Accounts

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

St. Lucie Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following official receipt did not include proper supporting documentation. Supporting documentation, such as a remittance advice, a detailed monies collected form, or a student receipt, should accompany all official receipts.

Official receipt number	Official receipt date	Official receipt amount
508996	September 9, 2016	\$ 82.27

Cash disbursements:

- Check number 1221 for \$32.50 was only signed by one check signer. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that all checks must have two signatures, one of whom must be the principal or a designated assistant principal. The principal was aware of this purchase.

**The School District of St. Lucie County, Florida
School Internal Accounts**

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

St. Lucie West Centennial High

Comments repeated from prior report

Cash receipts:

- Monies collected from staff were not turned in to the school bookkeeper timely. School Board Policy, as presented in the *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.

Official receipt number	Official receipt amount	Date of collection	Date deposited with bookkeeper
444360	\$ 130.00	November 8, 2016	November 10, 2016
445072	\$ 1,310.00	May 23, 2017	May 25, 2017

Current year comments

General procedures:

- The following monthly Principal's Report and bank reconciliation reports were not completed and authorized timely. School Board Policy, as presented in the *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.

Month	Report due date	Date report signed
August 2016	September 20, 2016	September 21, 2016

Cash disbursements:

- Check number 51954 for \$679.00 was only signed by the guidance counselor. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that all checks must have two signatures, one of whom must be the principal or a designated assistant principal. The principal was aware of this purchase.

The School District of St. Lucie County, Florida
School Internal Accounts

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

St. Lucie West K-8

Comments repeated from prior report

None noted.

Current year comments

None noted.

The School District of St. Lucie County, Florida
School Internal Accounts

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Treasure Coast High

Comments repeated from prior report

Cash receipts:

- Monies collected from staff were not turned in to the school bookkeeper timely. School Board Policy, as presented in the *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.

Official receipt number	Official receipt amount	Student receipt number	Date of collection	Date deposited with bookkeeper
4603	\$2,300.00	1365725	August 26, 2016	September 6, 2016
4816	\$2,562.00	1272503	January 30, 2017	February 1, 2017
4910	\$42.00	1453381	March 30, 2017	April 4, 2017

Current year comments

Cash disbursements:

- The School Board Procurement Services Policy was not followed for check number 9213 for \$13,030.50 for a football equipment expenditure. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires purchases between \$8,000 and \$50,000 obtain three written quotes. Purchases over \$50,000 require a competitive sealed bidding or competitive negotiation.
- Sales tax on the cost of items was not paid to the vendor or calculated and remitted to the Department of Revenue for several purchases. Sales tax should be remitted to the District Finance Office who will then remit a check to the Florida Department of Revenue, as required. Sales tax is required to be paid for any taxable item purchased outside Florida when tax was not paid at the time of purchase. Check numbers 8989, 9044, and 9213 should have all paid sales tax.

The School District of St. Lucie County, Florida
School Internal Accounts

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Village Green Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

The School District of St. Lucie County, Florida
School Internal Accounts

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Weatherbee Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- Check number 14272 dated May 10, 2017, paid to St. Lucie Mets was not supported by a vendor invoice or receipt that clearly stated who the vendor was and what goods or services were being provided. Vendor invoices and vendor receipts should be retained in the internal account records for auditing purposes.
- The Check Request Report listed one check identified as “not printed.” We verified that this amount was not posted to the Fund accounts; however, we recommend the school contact the District office to advise on how to address these items in the accounting records.
- Check number 14179 dated August 9, 2016 was an unallowable purchase made from the Yearbook account for the purchase of staff shirts. All expenditures from the Yearbook account should be for the benefit of the student body.

The School District of St. Lucie County, Florida
School Internal Accounts

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

West Gate K-8

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- The following check was not supported by a vendor invoice or receipt. Vendor invoices and vendor receipts should be retained in the internal account records for auditing purposes.

Check number	Check date	Check amount
7648	April 21, 2017	\$1,592.50

Fundraisers and admission events:

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

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

White City Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

The School District of St. Lucie County, Florida
School Internal Accounts

Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Windmill Point Elementary

Comments repeated from prior report

General procedures:

- The following monthly Principal's Report and bank reconciliation reports were not completed and authorized timely. School Board Policy, as presented in the *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.

Month	Report Due Date	Date Signed
August 2016	September 20, 2016	Bookkeeper: 10/03/2016 Principal: 10/03/2016
September 2016	October 20, 2016	Bookkeeper: 10/25/2016 Principal: 10/25/2016
November 2016	December 20, 2016	Bookkeeper: 12/19/2016 Principal: 01/16/2017

Current year comments

Cash disbursements:

- Sales tax on the cost of items held for resale was not paid to the vendor or calculated and remitted to the School District for the Spring Book Fair. Sales tax should be remitted to the District Finance Office who will then remit a check to the Florida Department of Revenue, as required.