

**The School District of  
St. Lucie County, Florida  
School Internal Accounts  
FINANCIAL STATEMENT  
June 30, 2018**



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The School District of St. Lucie County, Florida  
School Internal Accounts  
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## **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, 2018, 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, 2018, 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, 2018, 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 statement of fiduciary assets and liabilities of St. Lucie County Public Schools' Internal Accounts Fund. The accompanying supplemental schedule of additions, deductions and changes in internal accounts payable by school for the year ended June 30, 2018, 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, 2018, 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. In our opinion, the schedule of additions, deductions and changes in internal accounts payable by school 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 December 21, 2018 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 solely 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 the effectiveness of the St. Lucie County Public Schools' Internal Accounts Fund's 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.

*Car, Riggs & Ingram, L.L.C.*

Melbourne, Florida  
December 21, 2018

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

*June 30, 2018*

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**ASSETS**

Cash and cash equivalents \$ 2,482,119

Inventory 79,946

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**Total assets** \$ 2,562,065

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**LIABILITIES**

Accounts payable \$ 5,049

Internal accounts payable 2,557,016

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**Total liabilities** \$ 2,562,065

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*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, clothing, 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 December 21, 2018, which is the date the financial statements were available to be issued.

**NOTE 2: DEPOSITS**

At June 30, 2018, the Schools' carrying amount of cash deposits was \$2,482,119 and the bank balance was \$2,608,937. As of June 30, 2018, 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, 2018*

	<b>Bayshore Elementary</b>	<b>C.A. Moore</b>	<b>Fairlawn Elementary</b>	<b>Floresta Elementary</b>
<b>Additions:</b>				
Athletics	\$ -	\$ -	\$ -	\$ 518
Music	-	-	360	3,692
Classes	14,150	5,121	34,556	23,934
Clubs	985	8,117	923	38
Departments	8,059	5,407	30,126	11,054
Trust	34,125	11,073	106,285	32,720
General	8,675	286	4,211	6,635
<b>Total additions</b>	<b>65,994</b>	<b>30,004</b>	<b>176,461</b>	<b>78,591</b>
<b>Deductions:</b>				
Athletics	-	-	-	-
Music	-	-	-	3,733
Classes	14,658	5,164	34,479	24,668
Clubs	902	5,243	547	-
Departments	7,169	5,497	29,779	13,002
Trust	24,891	14,543	96,151	35,068
General	15,223	585	5,429	5,493
<b>Total deductions</b>	<b>62,843</b>	<b>31,032</b>	<b>166,385</b>	<b>81,964</b>
<b>Excess of additions over/ (under) deductions</b>	<b>3,151</b>	<b>(1,028)</b>	<b>10,076</b>	<b>(3,373)</b>
<b>Internal accounts payable - beginning of year</b>	<b>28,439</b>	<b>11,540</b>	<b>41,556</b>	<b>26,565</b>
<b>Internal accounts payable - end of year</b>	<b>\$ 31,590</b>	<b>\$ 10,512</b>	<b>\$ 51,632</b>	<b>\$ 23,192</b>

*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, 2018*

	Frances K. Sweet Elementary	Lakewood Park Elementary	Lawnwood Elementary	Mariposa Elementary
<b>Additions:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	9,245	-	685	1,118
Classes	37,931	8,147	7,432	30,770
Clubs	7,680	7,217	16	5,280
Departments	16,739	1,885	10,951	13,592
Trust	44,382	17,620	18,035	19,263
General	6,164	21,814	8,988	11,739
<b>Total additions</b>	<b>122,141</b>	<b>56,683</b>	<b>46,107</b>	<b>81,762</b>
<b>Deductions:</b>				
Athletics	-	-	-	-
Music	9,328	500	630	1,237
Classes	37,896	8,324	6,931	33,774
Clubs	7,004	7,292	77	4,866
Departments	18,696	3,191	10,063	14,683
Trust	37,730	17,590	16,277	20,038
General	6,352	20,088	10,282	6,362
<b>Total deductions</b>	<b>117,006</b>	<b>56,985</b>	<b>44,260</b>	<b>80,960</b>
<b>Excess of additions over/ (under) deductions</b>	<b>5,135</b>	<b>(302)</b>	<b>1,847</b>	<b>802</b>
<b>Internal accounts payable - beginning of year</b>	<b>22,704</b>	<b>22,845</b>	<b>24,697</b>	<b>23,084</b>
<b>Internal accounts payable - end of year</b>	<b>\$ 27,839</b>	<b>\$ 22,543</b>	<b>\$ 26,544</b>	<b>\$ 23,886</b>

(Continued)

See independent auditors' report.

***For the year ended June 30, 2018***

	<b>Morningside Elementary</b>	<b>Parkway Elementary</b>	<b>Rivers Edge Elementary</b>	<b>Savanna Ridge Elementary</b>
<b>Additions:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	9,614	-	6,210	-
Classes	49,219	8,877	26,251	36,456
Clubs	-	-	1,392	-
Departments	17,461	15,438	17,034	2,658
Trust	54,334	15,398	51,045	12,395
General	8,613	20,487	4,505	12,184
<b>Total additions</b>	<b>139,241</b>	<b>60,200</b>	<b>106,437</b>	<b>63,693</b>
<b>Deductions:</b>				
Athletics	-	-	-	-
Music	9,553	-	4,500	-
Classes	48,088	9,883	26,974	36,167
Clubs	300	-	932	14
Departments	15,248	15,434	17,484	2,657
Trust	56,748	16,260	61,507	14,372
General	29,707	23,742	4,424	12,477
<b>Total deductions</b>	<b>159,644</b>	<b>65,319</b>	<b>115,821</b>	<b>65,687</b>
<b>Excess of additions over/ (under) deductions</b>	<b>(20,403)</b>	<b>(5,119)</b>	<b>(9,384)</b>	<b>(1,994)</b>
<b>Internal accounts payable - beginning of year</b>	<b>46,900</b>	<b>37,903</b>	<b>36,717</b>	<b>9,051</b>
<b>Internal accounts payable - end of year</b>	<b>\$ 26,497</b>	<b>\$ 32,784</b>	<b>\$ 27,333</b>	<b>\$ 7,057</b>

*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, 2018*

	St. Lucie Elementary	Village Green Elementary	Weatherbee Elementary	White City Elementary
<b>Additions:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	9,910	23,942	3,591	13,147
Clubs	-	-	2,913	-
Departments	4,182	8,863	6,345	7,577
Trust	9,994	41,130	13,993	5,998
General	2,801	4,985	4,678	16,965
<b>Total additions</b>	<b>26,887</b>	<b>78,920</b>	<b>31,520</b>	<b>43,687</b>
<b>Deductions:</b>				
Athletics	-	-	-	-
Music	-	318	-	-
Classes	10,743	25,025	3,979	14,195
Clubs	-	-	2,344	-
Departments	4,148	9,155	6,941	9,278
Trust	8,947	43,570	13,071	6,323
General	2,060	3,814	7,476	17,380
<b>Total deductions</b>	<b>25,898</b>	<b>81,882</b>	<b>33,811</b>	<b>47,176</b>
<b>Excess of additions over/ (under) deductions</b>	<b>989</b>	<b>(2,962)</b>	<b>(2,291)</b>	<b>(3,489)</b>
<b>Internal accounts payable - beginning of year</b>	<b>5,190</b>	<b>19,203</b>	<b>13,600</b>	<b>13,631</b>
<b>Internal accounts payable - end of year</b>	<b>\$ 6,179</b>	<b>\$ 16,241</b>	<b>\$ 11,309</b>	<b>\$ 10,142</b>

(Continued)

See independent auditors' report.

***For the year ended June 30, 2018***

	<b>Windmill Point Elementary</b>	<b>Total Elementary</b>
<b>Additions:</b>		
Athletics	\$ 651	\$ 1,169
Music	2,408	33,332
Classes	-	333,434
Clubs	-	34,561
Departments	10,327	187,698
Trust	32,802	520,592
General	30,668	174,398
<b>Total additions</b>	<b>76,856</b>	<b>1,285,184</b>
<b>Deductions:</b>		
Athletics	628	628
Music	2,578	32,377
Classes	-	340,948
Clubs	157	29,678
Departments	11,805	194,230
Trust	33,088	516,174
General	34,000	204,894
<b>Total deductions</b>	<b>82,256</b>	<b>1,318,929</b>
<b>Excess of additions over/ (under) deductions</b>	<b>(5,400)</b>	<b>(33,745)</b>
<b>Internal accounts payable - beginning of year</b>	<b>16,207</b>	<b>399,832</b>
<b>Internal accounts payable - end of year</b>	<b>\$ 10,807</b>	<b>\$ 366,087</b>

*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, 2018*

	Allapattah Flats K - 8	Creative Arts Academy of St. Lucie	Dan McCarty Middle	Forest Grove Middle
<b>Additions:</b>				
Athletics	\$ 1,160	\$ 700	\$ 6,780	\$ 5,028
Music	24,999	3,031	541	38,249
Classes	35,791	5,956	14,803	18,472
Clubs	170	946	25	15,901
Departments	10,685	4,050	2,013	2,104
Trust	28,664	13,374	3,122	12,775
General	24,761	1,227	34,418	5,230
<b>Total additions</b>	<b>126,230</b>	<b>29,284</b>	<b>61,702</b>	<b>97,759</b>
<b>Deductions:</b>				
Athletics	1,796	691	6,396	5,736
Music	21,438	2,737	1,103	37,473
Classes	36,148	5,970	15,728	16,535
Clubs	385	700	48	16,238
Departments	9,485	4,008	1,820	1,746
Trust	29,265	14,750	3,758	10,714
General	21,803	770	30,211	5,000
<b>Total deductions</b>	<b>120,320</b>	<b>29,626</b>	<b>59,064</b>	<b>93,442</b>
<b>Excess of additions over/ (under) deductions</b>	<b>5,910</b>	<b>(342)</b>	<b>2,638</b>	<b>4,317</b>
<b>Internal accounts payable - beginning of year</b>	<b>47,786</b>	<b>10,577</b>	<b>4,446</b>	<b>18,866</b>
<b>Internal accounts payable - end of year</b>	<b>\$ 53,696</b>	<b>\$ 10,235</b>	<b>\$ 7,084</b>	<b>\$ 23,183</b>

(Continued)

See independent auditors' report.

***For the year ended June 30, 2018***

	<b>Manatee Academy K - 8</b>	<b>Northport K - 8</b>	<b>Oak Hammock K - 8</b>	<b>Palm Pointe Educational Research School</b>
<b>Additions:</b>				
Athletics	\$ 4,294	\$ 2,644	\$ 6,103	\$ 4,091
Music	12,551	4,848	34,741	15,067
Classes	29,540	26,895	53,651	68,185
Clubs	9,694	10,408	2,181	22,825
Departments	9,834	9,796	23,924	39,011
Trust	34,602	28,985	43,575	91,284
General	14,521	11,408	5,170	15,887
<b>Total additions</b>	<b>115,036</b>	<b>94,984</b>	<b>169,345</b>	<b>256,350</b>
<b>Deductions:</b>				
Athletics	1,678	1,451	4,727	2,963
Music	11,460	4,874	34,714	14,535
Classes	27,496	27,645	50,248	69,536
Clubs	10,377	10,816	1,853	23,954
Departments	9,558	9,284	23,814	43,001
Trust	38,292	29,187	37,140	80,556
General	9,521	11,706	9,149	12,580
<b>Total deductions</b>	<b>108,382</b>	<b>94,963</b>	<b>161,645</b>	<b>247,125</b>
<b>Excess of additions over/ (under) deductions</b>	<b>6,654</b>	<b>21</b>	<b>7,700</b>	<b>9,225</b>
<b>Internal accounts payable - beginning of year</b>	<b>48,422</b>	<b>20,260</b>	<b>45,822</b>	<b>57,370</b>
<b>Internal accounts payable - end of year</b>	<b>\$ 55,076</b>	<b>\$ 20,281</b>	<b>\$ 53,522</b>	<b>\$ 66,595</b>

*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, 2018*

	Samuel S. Gaines Academy K - 8	Southern Oaks Middle	Southport Middle	St. Lucie West K - 8
<b>Additions:</b>				
Athletics	\$ 3,565	\$ 11,793	\$ 4,594	\$ 5,954
Music	11,835	11,013	37,044	7,688
Classes	34,769	16,046	2,598	90,444
Clubs	1,262	-	7,129	37,684
Departments	3,079	11,035	10,455	13,316
Trust	4,710	2,534	29,145	31,851
General	7,161	36,468	32,771	51,948
Total additions	66,381	88,889	123,736	238,885
<b>Deductions:</b>				
Athletics	1,460	12,697	3,364	5,755
Music	11,584	10,552	37,327	9,282
Classes	35,320	15,740	1,536	96,957
Clubs	983	-	6,640	40,218
Departments	2,391	10,336	11,045	14,735
Trust	4,726	2,369	29,909	31,379
General	5,074	30,483	33,557	54,573
Total deductions	61,538	82,177	123,378	252,899
Excess of additions over/ (under) deductions	4,843	6,712	358	(14,014)
Internal accounts payable - beginning of year	14,088	27,235	29,350	123,321
Internal accounts payable - end of year	\$ 18,931	\$ 33,947	\$ 29,708	\$ 109,307

(Continued)

See independent auditors' report.

***For the year ended June 30, 2018***

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	<b>West Gate K - 8</b>	<b>Total Middle</b>
<b>Additions:</b>		
Athletics	\$ 3,005	\$ 59,711
Music	9,113	210,720
Classes	164,166	561,316
Clubs	683	108,908
Departments	16,909	156,211
Trust	58,757	383,378
General	51,853	292,823
<b>Total additions</b>	<b>304,486</b>	<b>1,773,067</b>
<b>Deductions:</b>		
Athletics	2,266	50,980
Music	10,831	207,910
Classes	155,605	554,464
Clubs	701	112,913
Departments	16,791	158,014
Trust	54,580	366,625
General	44,663	269,090
<b>Total deductions</b>	<b>285,437</b>	<b>1,719,996</b>
<b>Excess of additions over/ (under) deductions</b>	<b>19,049</b>	<b>53,071</b>
<b>Internal accounts payable - beginning of year</b>	<b>93,711</b>	<b>541,254</b>
<b>Internal accounts payable - end of year</b>	<b>\$ 112,760</b>	<b>\$ 594,325</b>

*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, 2018*

	Fort Pierce Central High	Fort Pierce Westwood High	Lincoln Park Academy	Port St. Lucie High
<b>Additions:</b>				
Athletics	\$ 275,741	\$ 228,822	\$ 201,441	\$ 269,630
Music	30,502	31,940	190,431	63,894
Classes	127,984	76,277	82,323	99,116
Clubs	64,988	145,071	82,030	355,882
Departments	19,950	11,394	26,264	7,612
Trust	88,354	149,679	8,775	20,893
General	24,135	4,729	52,499	25,306
Total additions	631,654	647,912	643,763	842,333
<b>Deductions:</b>				
Athletics	276,673	208,610	193,822	265,665
Music	26,878	31,160	186,771	67,153
Classes	116,659	71,437	86,099	84,716
Clubs	68,921	150,994	78,383	342,774
Departments	13,396	8,856	30,134	1,237
Trust	96,156	175,536	6,545	18,545
General	50,431	8,148	57,116	14,627
Total deductions	649,114	654,741	638,870	794,717
Excess of additions over/ (under) deductions	(17,460)	(6,829)	4,893	47,616
Internal accounts payable - beginning of year	320,058	288,950	227,752	239,376
Internal accounts payable - end of year	\$ 302,598	\$ 282,121	\$ 232,645	\$ 286,992

(Continued)

See independent auditors' report.

***For the year ended June 30, 2018***

	<b>St. Lucie West Centennial High</b>	<b>Treasure Coast High</b>	<b>Total High</b>
<b>Additions:</b>			
Athletics	\$ 283,434	\$ 264,213	\$ 1,523,281
Music	46,908	77,622	441,297
Classes	177,850	188,062	751,612
Clubs	56,846	17,523	722,340
Departments	23,138	29,465	117,823
Trust	2,206	33,523	303,430
General	36,615	16,745	160,029
<b>Total additions</b>	<b>626,997</b>	<b>627,153</b>	<b>4,019,812</b>
<b>Deductions:</b>			
Athletics	311,179	264,207	1,520,156
Music	46,453	75,988	434,403
Classes	157,693	180,409	697,013
Clubs	63,887	17,411	722,370
Departments	29,026	29,335	111,984
Trust	1,825	25,929	324,536
General	31,182	18,061	179,565
<b>Total deductions</b>	<b>641,245</b>	<b>611,340</b>	<b>3,990,027</b>
<b>Excess of additions over/ (under) deductions</b>	<b>(14,248)</b>	<b>15,813</b>	<b>29,785</b>
<b>Internal accounts payable - beginning of year</b>	<b>222,389</b>	<b>253,338</b>	<b>1,551,863</b>
<b>Internal accounts payable - end of year</b>	<b>\$ 208,141</b>	<b>\$ 269,151</b>	<b>\$ 1,581,648</b>

*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, 2018*

	<b>Dale Cassens Education Center</b>	<b>Mosaic Digital Academy</b>	<b>Performance Based Prepar- atory Academy</b>	<b>Total Other Units</b>
<b>Additions:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	1,420	-	3,721	5,141
Clubs	-	-	-	-
Departments	728	-	420	1,148
Trust	406	4,783	50	5,239
General	3,853	75	1,155	5,083
<b>Total additions</b>	<b>6,407</b>	<b>4,858</b>	<b>5,346</b>	<b>16,611</b>
<b>Deductions:</b>				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	1,652	-	1,666	3,318
Clubs	-	-	-	-
Departments	628	-	210	838
Trust	373	1,154	-	1,527
General	5,299	81	1,192	6,572
<b>Total deductions</b>	<b>7,952</b>	<b>1,235</b>	<b>3,068</b>	<b>12,255</b>
<b>Excess of additions over/ (under) deductions</b>	<b>(1,545)</b>	<b>3,623</b>	<b>2,278</b>	<b>4,356</b>
<b>Internal accounts payable - beginning of year</b>	<b>8,461</b>	<b>1,600</b>	<b>539</b>	<b>10,600</b>
<b>Internal accounts payable - end of year</b>	<b>\$ 6,916</b>	<b>\$ 5,223</b>	<b>\$ 2,817</b>	<b>\$ 14,956</b>

(Continued)

See independent auditors' report.

***For the year ended June 30, 2018***

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	<b>Total All Schools</b>
<hr/>	
Additions:	
Athletics	\$ 1,584,161
Music	685,349
Classes	1,651,503
Clubs	865,809
Departments	462,880
Trust	1,212,639
General	632,333
<hr/>	
Total additions	7,094,674
<hr/>	
Deductions:	
Athletics	1,571,764
Music	674,690
Classes	1,595,743
Clubs	864,961
Departments	465,066
Trust	1,208,862
General	660,121
<hr/>	
Total deductions	7,041,207
<hr/>	
Excess of additions over/ (under) deductions	53,467
<hr/>	
Internal accounts payable - beginning of year	2,503,549
<hr/>	
Internal accounts payable - end of year	\$ 2,557,016
<hr/>	

*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  
Creative Arts Academy of St. Lucie  
Dale Cassens Education Center  
Dan McCarty Middle  
Fairlawn Elementary  
Floresta Elementary  
Forest Grove Middle  
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, 2018, and have issued our report thereon dated December 21, 2018.

**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 December 21, 2018.

### 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.

*Carr, Riggs & Ingram, L.L.C.*

Melbourne, Florida  
December 21, 2018

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

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
3191	\$2,287.99	October 30, 2017	November 1, 2017
3277	\$4,521.56	March 26, 2018	April 3, 2018

- The School was not maintaining a log for checks received by mail. School Internal 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.

Fundraisers and admission events:

- Fundraiser financial forms could not be located for all fundraisers sampled. 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 Reports and/or 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
December 2017	January 20, 2018	January 22, 2018
May 2018	June 20, 2018	June 21, 2018

- An inventory and sales report including the year-end inventory listing items, quantity and resale value was not prepared as required by the School Board Policy, as presented in the *Principal's Manual for Internal Accounting*. This report should be signed by the principal and submitted to the District.

**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 (Continued)**

Cash receipts:

- The monies collected forms for the following official receipts did not indicate the corresponding student receipt numbers. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires official receipt numbers, student receipt numbers and dates that correspond to the amounts collected and deposited be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

Official receipt number	Official receipt date	Official receipt amount
3180	August 17, 2017	\$2,738.00
3191	November 2, 2017	\$2,287.99
3277	April 6, 2018	\$4,521.56
3286	June 6, 2018	\$1,571.63

- The monies collected form for the following student receipt could not be located. As a result, it could not be determined whether the receipts were recorded in the internal accounts or if cash collections were not deposited into the School's bank account.

Student receipt number	Student receipt date	Student receipt amount
1466103	March 5, 2018	\$60.00

- The following official receipt contained a monies collected form that not signed or dated by the sponsor. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires official receipt numbers, student receipt numbers and dates that correspond to the amounts collected and deposited be listed on the monies collected form and signed by the sponsor and the bookkeeper to provide an accurate audit trail.

Official receipt number	Official receipt date	Official receipt amount
3180	August 17, 2017	\$2,738.00

- 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 as required by School Board Policy, as presented in the *Principal's Manual for Internal Accounting*.

Official receipt number	Official receipt date	Official receipt amount
3180	August 17, 2017	\$2,738.00
3277	April 6, 2018	\$4,521.56
3286	June 6, 2018	\$1,571.63

**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 (Continued)**

- The following official receipts contained monies collected forms were not signed or dated by the bookkeeper. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires official receipt numbers, student receipt numbers and dates that correspond to the amounts collected and deposited be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

Official receipt number	Official receipt date	Official receipt amount
3180	August 17, 2017	\$2,738.00
3277	April 6, 2018	\$4,521.56
3286	June 6, 2018	\$1,571.63

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 as required by School Board Policy, as presented in the *Principal's Manual for Internal Accounting*.

Check number	Check amount	Date of approval	Date of purchase
3768	\$320.46	April 9, 2018	March 13, 2018

- The check requisition for the following checks were 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 as required by School Board Policy, as presented in the *Principal's Manual for Internal Accounting*.

Check number	Check date	Check amount
3668	January 18, 2018	\$115.00
3697	February 21, 2018	\$1,290.00
3711	March 6, 2018	\$645.00
3800	April 23, 2018	\$2,582.25
3817	May 2, 2018	\$1,200.00

**Bayshore Elementary**

Comments repeated from prior report

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

**Bayshore Elementary (Continued)**

Current year comments

Cash receipts:

- The monies collected form for the following official receipt did not indicate the breakdown of cash and checks. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires official receipt numbers, student receipt numbers and dates that correspond to the amounts collected and deposited be listed on the monies collected form and indicate whether cash or check were received.

Official receipt number	Official receipt amount	Official receipt date
6063	\$1485.05	May 18, 2018

Fundraisers and admission events:

- The fundraiser financial form for the World's Finest Chocolate fundraiser was signed but not dated by the principal. As required by School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, 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.

**C.A. Moore**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following student receipt was not signed. All student receipts, including voided student receipts, should be signed and retained in the internal account records for auditing purposes.

Student receipt number	Student receipt date	Student receipt amount
988053	August 23, 2017	\$40.00

Cash disbursements:

- The check requisition for the following checks was 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 and dated by the principal prior to the purchase.

Check number	Check date	Check amount
1480	May 17, 2018	\$13.40

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

**Creative Arts Academy of St. Lucie K – 8**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Dale Cassens Education Center**

Comments repeated from prior report

Cash receipts:

- The following monies collected forms did not indicate the respective student receipt numbers. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires official receipt numbers, student receipt numbers and dates that correspond to the amounts collected and deposited be listed on the monies collected form or other auditable log attached to monies collected form and signed by the bookkeeper to provide an accurate audit trail.

Official receipt number	Official receipt amount	Official receipt date
358115	\$424.87	October 3, 2017
358116	\$95.00	October 3, 2017

Current year comments

General procedures:

- The December 2017 monthly Principal's Report and bank reconciliation reports could not be located. 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 and retained in the School's accounting records.

**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 (Continued)**

- 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
March 2017	April 20, 2018	May 17, 2018

- Journal entry number 290132 dated March 31, 2018 was not posted until May 2018 (due to bank reconciliation being prepared late). The Principal did sign the journal entry proof sheet in May 2018.

Cash receipts:

- The following student receipt for Grad-Venture could not be traced to a corresponding monies collected form, an official cash receipt (entry into the general ledger) or to a bank deposit. School Board Policy, as presented in the *Principal’s Manual for Internal Accounting*, states that all funds collected by school board employees must be turned in to the bookkeeper accompanied by a monies collected form. 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. Additionally, we noted other student receipts for Grad-Venture that could not be traced to a corresponding official cash receipt.

Student receipt number	Official receipt date	Official receipt amount
1295402	March 5, 2018	\$110.00

Cash disbursements:

- The following check disbursements were not supported by a Purchase Order (PO) prior to receiving the invoice. School Board Policy, as presented in the *Principal’s Manual for Internal Accounting*, requires a Purchase Order (or other prior principal approval) be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase and/or invoice.

Check number	Check date	Check amount
2088	October 27, 2017	\$628.42
2090	November 9, 2017	\$137.88

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 (Continued)

- School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that all checks have two signatures, one of whom must be the principal or a designated assistant principal. The following check could not be verified for signature as the cancelled check copies were not included in the bank reconciliation reports.

Check number	Check date	Check amount
2090	November 9, 2017	\$137.88

- 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 Teacher Staff Shirts. Sales tax should be remitted to the District Finance Office who will then remit a check to the Florida Department of Revenue, as required.

Fundraising and admission events:

- A fundraiser financial form was not completed for the book fair fundraiser. As required by School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, 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 profit and loss reconciliation on the fundraiser financial form was not verified or signed by the bookkeeper for the Candy Grams fundraiser. A reconciliation prepared by the club sponsor of total receipts and expenses should be completed after the conclusion of the fundraiser and then verified by the bookkeeper that the profit and loss matches what is recorded in the general ledger.

Dan McCarty Middle

Comments repeated from prior report

Fundraisers and admission events:

- A ticket sales report was not completed for the Valentine's Dance or the Fall Dance. 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.

Current year comments

**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 (Continued)**

Cash receipts:

- The following bank deposits were 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
2362	\$45.75	October 24, 2017	November 2, 2017
2601	\$17.30	April 20, 2018	April 30, 2018

- The prepaid T-shirt order forms listed below were not dated. 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. Without a date on the form, we were unable to determine whether monies collected were turned in to the bookkeeper timely.

Official receipt number	Official receipt amount	Date of collection	Date deposited with bookkeeper
2274	\$4,276	Unknown	August 15, 2017
2615	\$104	Unknown	May 4, 2018

Cash disbursements:

- Check number 1494 for \$156.97 was only signed by one check signer (principal). 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.

**Fairlawn Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The office clerk collects monies, completes the checks received log, signs checks and has access to enter transactions into the general ledger. In order to maintain adequate separation of duties, an individual who collects monies, issues receipts and/or signs checks should not have access to the general ledger (accounting system).

**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

Fundraisers and admission events:

- Fundraiser financial forms were not completed for the book fair fundraiser. As required by School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, 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 following monies collected forms did not indicate the respective student receipt numbers. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires official receipt numbers, student receipt numbers and dates that correspond to the amounts collected and deposited 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
3990	\$4327.39	January 19, 2018
4213	\$423.00	May 14, 2018

- Monies collected from staff for the following receipt 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
4169	\$140.00	April 19, 2018	April 23, 2018

- The following student receipt was issued from a receipt book that is not pre-numbered. As stated in School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, all funds collected by school board employees must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, report or monies collected, pre-numbered tickets, or other auditable record. Student receipts should only be issued from a School Board authorized receipt book.

Handwritten receipt number	Official receipt amount	Date of collection
2055	\$29.00	November 15, 2018

**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 (Continued)**

- School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt record, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records. The following cash receipt was not substantiated with an auditable record.

Official receipt number	Official receipt amount	Official receipt date
3832	\$3,034.24	October 6, 2017

**Forest Grove Middle**

Comments repeated from prior report

General procedures:

- School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that 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:
279600	January 19, 2018	\$110.00	Reading Counts	Home Economics
284775	March 20, 2018	\$150.00	Reading Fundraiser	Chorus

- School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that checks dated six months prior to the report month should be voided and journaled into the stale dated check account for end of year disbursement to the School Board as unclaimed property. The following stale dated checks were still listed as outstanding items on the School's June 2018 bank reconciliation.

Check number	Check amount	Payable to
5890	\$25.00	Dollar Tree
5935	\$81.93	Music Man, Inc.

**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)**

Cash receipts:

- The monies collected form for the following official receipts did not include information regarding the breakdown of cash and checks. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, state 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 amount	Official receipt date
441212	\$1,974.00	August 30, 2017
441263	\$120.00	October 4, 2017
441642	\$110.00	May 11, 2018

- 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.

Official receipt number	Issue noted
441212	The official receipt with any supporting documentation could not be located.
441357	A monies collected form did not accompany the check.

Cash disbursements:

- The check requisition for the following checks were completed after the goods or services were purchased (invoiced). School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires a check requisition 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
6021	\$260.00	December 5, 2017	December 1, 2017
6090	\$175.00	March 5, 2018	February 26, 2018

- 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. Additionally, it could not be determined that the amount paid matched the amount being invoiced nor that sales tax should have been paid.

Check number	Check amount	Check date
6121	\$5,390.00	May 1, 2018

**The School District of St. Lucie County, Florida  
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**Summary of Recommendations for Improvements in Internal Control Over  
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**Forest Grove Middle (Continued)**

Fundraisers and admission events:

- Fundraiser financial forms were not completed for the Faculty Fundraiser (to wear jeans, held in September 2017) or the Dominoes fundraiser. As required by School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, 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 following monies collected forms were photocopies of the form rather than a two-part (carbon copy) form. A two-part (carbon copy) monies collected form should be prepared by the teacher/sponsor and remitted to the bookkeeper. Once the monies collected form has been signed by both the teacher/sponsor and the bookkeeper, the white copy of the form should be retained by the bookkeeper for audit and the canary copy should be retained by the teacher/sponsor for their records. Photocopies of the monies collected form should not be used.

Official receipt number	Official receipt amount	Official receipt date
441263	\$120.00	October 4, 2017
441434	\$2,000.00	December 20, 2017
441642	\$110.00	May 11, 2018

- A bank deposit slip should be retained for all deposits, and include information regarding the breakdown of cash and checks, to properly document whether deposits were made intact or made in a timely manner. The bank deposit slip could not be located for the following receipts:

Official receipt number	Official receipt amount	Official receipt date
441212	\$1,974.00	August 30, 2017
441263	\$120.00	October 4, 2017
441357	\$15.00	November 16, 2017
441434	\$2,000.00	December 20, 2017
441462	\$849.50	January 18, 2018
441573	\$1,620.00	April 2, 2018
441642	\$110.00	May 11, 2018

- A log tracking the assignment of student receipt books was not maintained. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that all student receipt books issued to teachers/sponsors need to be accounted for on a log and inventoried at year-end.

**The School District of St. Lucie County, Florida  
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**Forest Grove Middle (Continued)**

- The following student receipt for Jean Month could not be traced to a corresponding monies collected form, an official cash receipt (entry into the general ledger) or to a bank deposit. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that all funds collected by school board employees must be turned in to the bookkeeper accompanied by a monies collected form. 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.

<b>Student Receipt number</b>	<b>Student receipt amount</b>	<b>Student receipt date</b>
1431200	\$20.00	March 29, 2018

- Supporting documentation for the following official receipt could not be located. We were unable to determine whether collections made outside of the school office were turned in to the school office no later than the next business day, whether receipts were deposited in the bank within 5 business days, or whether official receipts were classified to the correct accounts.

<b>Official receipt number</b>	<b>Official receipt amount</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
441212	\$1,974.00	Unknown	Unknown

- The checks received log was not properly completed for the following official receipt. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires a Checks Received by Mail log sheet to be used to document who the check is received from, the amount of the check, and the date the check was received.

<b>Official receipt number</b>	<b>Official receipt amount</b>	<b>Official receipt date</b>
441357	\$15.00	November 16, 2017

**Cash disbursements:**

- The following check requisition and subsequent check do not agree to the invoice attached as supporting documentation. The payment amount, the invoice and the check requisition should be in agreement.

<b>Check number</b>	<b>Check amount</b>	<b>Invoice amount</b>
6070	\$6,436.35	\$4,393.40

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**Forest Grove Middle (Continued)**

- A portion of the following check was paid from the Home Economics account for the purchase of Music Festival tickets and is considered to be is an unallowable expenditure.

Check number	Check amount	Expenditure amount
6070	\$6,436.35	\$1,100.00

Fundraisers and admission events:

- The reconciliation portion of the fundraiser financial form was not reviewed by bookkeeper for the 59 Minute Fundraiser. As required by School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, 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 and verified by the bookkeeper.
- A ticket sales report was not completed for basketball games held on December 14, 2017 and February 9, 2018 or for the Chorus (Bugsy) event held on May 7, 2018. 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.
- 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.

**Fort Pierce Central High**

Comments repeated from prior report

Cash receipts:

- Monies collected from staff for the following official receipts 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  
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**Summary of Recommendations for Improvements in Internal Control Over  
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**Fort Pierce Central High (Continued)**

<b>Official receipt number</b>	<b>Official receipt amount</b>	<b>Dates of collection</b>	<b>Date deposited with bookkeeper</b>
359803	\$1,075.00	November 20, 2017 - November 21, 2017	November 30, 2017
360009	\$205.00	February 1, 2018 - February 6, 2018	February 6, 2018
360432	\$112.00	May 24, 2018	May 29, 2018
360438	\$230.73	May 22, 2018 - May 24, 2018	May 29, 2018

**Current year comments**

**Cash receipts:**

- The following donation did not include support for a written acknowledgement sent to the donor. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that every time a school receives a charitable contribution (donation) of \$250.00 or more, the school must issue a contemporaneous written acknowledgment.

<b>Official receipt number</b>	<b>Account</b>	<b>Official receipt amount</b>
359834	Exxon Mobil Ed. Alliance	\$500.00

**Fundraisers and admission events:**

- A fundraiser financial form was not completed by the club sponsor for the football discount cards fundraiser. As required by School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, 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.
- Fundraiser financial forms were not signed by the bookkeeper for multiple fundraisers. As required by School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, 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 and signed by the sponsor and approved by the bookkeeper.
- 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  
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**Fort Pierce Westwood High**

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- The signature on the check requisition for the following checks were not dated by the principal. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that 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
51857	November 30, 2017	\$7,587.51
51903	December 13, 2017	\$521.33
52120	March 8, 2018	\$10,831.00

- 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
51712	\$3,207.82	October 5, 2017	October 4, 2017

Fundraisers and admission events:

- Fundraiser financial forms were not signed by the principal for the Cheerleaders fundraiser. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that fundraiser financial forms 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.
- Ticket sales reports were not completed for the Macbeth and Prom 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.

**Frances K. Sweet Elementary**

Comments repeated from prior report

None noted.

The School District of St. Lucie County, Florida  
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Summary of Recommendations for Improvements in Internal Control Over  
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**Frances K. Sweet Elementary (Continued)**

Current year comments

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
October 2017	November 20, 2017	December 1, 2017

**Lakewood Park Elementary**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Transfer journal entry number 292940 dated June 27, 2018 transferring \$526.00 from the Yearbook account to the Vending/Faculty Staff account was made to cover the cost of teachers purchasing yearbooks for students. However, this transfer was not supported by a detail of the yearbooks purchased for students on behalf of the teachers. Support for such entries should be retained in the internal accounts file for auditing purposes.

Cash receipts:

- The following donation did not include support for a written acknowledgement sent to the donor. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that every time a school receives a charitable contribution (donation) of \$250.00 or more, the school must issue a contemporaneous written acknowledgment.

Official receipt number	Account	Official receipt amount
275228	Donation from Spanish Lakes Fairways	\$1,000.00

**The School District of St. Lucie County, Florida  
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**Lakewood Park Elementary (Continued)**

Cash disbursements:

- The purchase order for the following checks was signed, but not dated by the principal. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that a purchase order and/or a 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
5696	August 10, 2017	\$260.39

**Lawnwood Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following official receipt did not include proper supporting documentation. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that supporting documentation, such as a remittance advice, a detailed monies collected form, or a student receipt, should accompany all official receipts.

Official receipt number	Issue noted
6926	A monies collected form was not prepared.

- The monies collected form for the following official receipt did not indicate the corresponding student receipt numbers. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires official receipt numbers, student receipt numbers and dates that correspond to the amounts collected and deposited be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

Official receipt number	Official receipt date	Official receipt amount
7015	April 27, 2018	\$3,691.29

Cash disbursements:

- 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 a disbursement for Holiday Shop supplies using check number 86040. Sales tax should be remitted to the District Finance Office who will then remit a check to the Florida Department of Revenue, as required.

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**Lincoln Park Academy**

Comments repeated from prior report

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.

Official receipt number	Official receipt date	Official receipt amount
374688	May 15,2018	\$873.53
374381	February 12,2018	\$2,265.00
373929	October 23, 2017	\$1,950.00
374098	November 30, 2017	\$815.00

Current year comments

Fundraisers and admission events:

- Fundraiser financial forms were not completed for the Car Wash fundraiser. School Board Policy, as presented in the *Principal’s Manual for Internal Accounting*, requires that fundraiser financial forms 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.

**Manatee Academy**

Comments repeated from prior report

Fundraisers and admission events:

- A ticket sales report was not completed for volleyball 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.

Current year comments

None noted.

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**Mariposa Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following student receipt for sale of recorders could not be traced to a corresponding monies collected form, an official cash receipt (entry into the general ledger) or to a bank deposit. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that all funds collected by school board employees must be turned in to the bookkeeper accompanied by a monies collected form. 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.

Student receipt number	Student receipt date	Student receipt amount
1502780	February 1, 2018	\$6.00

Fundraisers and admission events:

- Fundraiser financial forms were not completed for the Student Council or Odyssey of the Mind fundraisers. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that fundraiser financial forms 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.

**Morningside Elementary**

Comments repeated from prior report

General procedures:

- The following monthly Principal's Report and bank reconciliation reports 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
April 2018	May 20, 2018	Not on file
December 2017	January 20, 2018	Not on file
March 2018	April 20, 2018	Not on file

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Morningside Elementary (Continued)

Cash receipts:

- 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
6264	\$275.00	June 14, 2018	June 25, 2018

Cash disbursements:

- The check requisition for the following checks were not signed by the principal prior to the purchase (or invoice) date. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that 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
8805	February 26, 2018	\$682.94
8767	January 31, 2018	\$2,408.31

Fundraisers and admission events:

- A fundraiser financial form was not completed for the PTO Spring fundraiser. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that fundraiser financial forms 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:

- Transfer journal entry number 292925 dated May 31, 2018 transferring \$2,518.72 from various class and club accounts to the operating cash account was not supported by a journal entry proof sheet approved by the principal. A 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.

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.

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**Morningside Elementary (Continued)**

Official receipt number	Official receipt amount	Date of collection	Date deposited with bookkeeper
6264	\$275.00	June 6, 2018	June 14, 2018

- The date received was not noted on the mail log for official receipt number 6265 in the amount of \$1,449.95. Timely deposit of the receipt could not be determined.

**Mosaic Digital Academy**

Comments repeated from prior report

None noted.

Current year comments

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
April 2018	May 20, 2018	May 21, 2018

Cash receipts:

- The monies collected form for the following official receipt was not signed or dated by the bookkeeper. School Board Policy, as presented in the *Principal’s Manual for Internal Accounting*, states that 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 date	Official receipt amount
148	March 6, 2018	\$65.00

Fundraisers and admission events:

- The fundraiser financial form for the Coupon Books fundraiser was signed by the bookkeeper as the sponsor. School Board Policy, as presented in the *Principal’s Manual for Internal Accounting*, states the bottom portion of the Activity Fundraiser & Profit and Loss Statement must be signed by the sponsor and the bookkeeper agreeing to the amounts. Bookkeepers cannot be a sponsor for fundraising activities.

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**Northport K-8**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Monies collected from staff for the following official receipt 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
329233	\$12.00	January 31,2018	February 9,2018

Cash disbursements:

- The check requisition for the following check was completed after the goods or services were purchased. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that 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
7830	\$300.47	February 7, 2018	February 2, 2018

**Oak Hammock K-8**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The monies collected form for the following official receipt included collections from students in excess of \$5.00 in which student receipts were not issued. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that individual receipts are required anytime the individual collection is greater than \$5.00.

Official receipt number	Official receipt date	Official receipt amount
527422	February 9, 2018	\$288.00

**The School District of St. Lucie County, Florida  
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**Oak Hammock K-8 (Continued)**

Cash disbursements:

- The School Board Procurement Services Policy was not followed for the \$16,038.90 payment for chocolate bars expenditure from Cherrydale Farms. 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.
- The check requisition for the following check was completed after the goods or services were purchased. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that 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
6200	\$438.64	January 22, 2018	December 8, 2017

**Palm Pointe Research School**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Parkway Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Monies collected from staff for the following receipt 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
349886	\$126.00	April 23, 2018	May 17, 2018

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**Parkway Elementary (Continued)**

- A record of monies collected from staff being turned in to the school bookkeeper could not be located for the following receipt. 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.

Student receipt number	Student receipt amount	Date of collection
1558658	\$6.00	May 2, 2018

Cash disbursements:

- The check requisition for the following check was completed after the goods or services were purchased. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that 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
4331	\$1,191.83	March 16, 2018	March 15, 2018

**Performance Based Preparatory Academy**

Comments repeated from prior report

Cash disbursements:

- The check requisition for the following checks were completed after the goods or services were purchased. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that 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
1059	\$20.00	November 27, 2017	November 17, 2017
1080	\$101.52	May 30, 2018	May 29, 2018

Current year comments

General procedures:

- 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 entry:

JE#	Dated	Amount	From Acct:	To Acct:
269044	September 18, 2017	\$210.00	Seacoast checking	Yearbook

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**Performance Based Preparatory Academy (Continued)**

- 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.
- Restrictive endorsements are not being placed on all of the checks received by the bookkeeper. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that all checks received shall be deposited with a restrictive endorsement of "for deposit only" and specifying the account title and number.

Cash receipts:

- Cash receipt number 188 was recorded in the Senior Activity Fundraisers internal account but should have been recorded in the Senior Account. Cash receipts should be recorded in the internal account that reflects the activity of the funds collected.

**Port St. Lucie High**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- 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
28426	\$11,835.00	January 31, 2018	February 13, 2018

Fundraisers and admissions events:

- Fundraiser financial forms were not completed for Tri-State and Publix fundraisers. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that 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.

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**Rivers Edge Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that 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 following monies collected form did not indicate the respective student receipt numbers.

Official receipt number	Official receipt amount	Official receipt date
4218826	\$379.00	September 5, 2017

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
3781	May 4, 2018	\$700.00

Fundraisers and admission events:

- A ticket sales report was not completed for the Willy Wonka Spring Musical admission event. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that 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.

**Samuel S. Gaines Academy K-8**

Comments repeated from prior report

Cash disbursements:

- The check requisition for the following check was dated but not signed by the principal. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires a 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
3269	July 26, 2017	\$31.92

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**Samuel S. Gaines Academy K-8 (Continued)**

Current year comments

General procedures:

- The beginning internal accounts payable balance on the trial balance did not tie to the ending internal accounts payable balance on the prior year financial statements. The trial balance indicates the school had a beginning internal accounts payable balance of \$13,421, while the ending internal accounts payable balance on the prior year financial statements indicates a balance of \$14,088, making a difference of \$667. Beginning balances shown on the trial balance should agree to the audited ending balances on the prior year financial statements.

Cash receipts:

- School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that 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 following cash receipts were not signed or dated by the bookkeeper

Official receipt number	Official receipt amount	Date of collection	Date deposited with bookkeeper
4737	\$40.00	March 7, 2018	Unknown

- Monies collected from staff for the following official receipt were not turned in to the school bookkeeper timely. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires 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
4736	\$295.00	March 5, 2018	March 9, 2018

Cash disbursements:

- A Purchase Order or check requisition must be approved by the principal prior to the purchase (invoice) of goods. The following check requisition was completed after the goods or services were invoiced. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that 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 invoice
3354	\$638.79	February 28, 2018	February 15, 2018

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**Samuel S. Gaines Academy K-8 (Continued)**

- Check number 3354 for \$638.79 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 the only signer and was aware of this purchase.

**Savanna Ridge 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	Dates of collection	Date deposited with bookkeeper
359628	\$843.00	January 30, 2018 – February 14, 2018	February 21, 2018

Cash disbursements:

- The check requisition for the following check was completed after the goods or services were purchased. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that 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
1474	\$2,298.80	August 25, 2017	August 24, 2017

**Southern Oaks Middle**

Comments repeated from prior report

None noted.

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**Southern Oaks Middle (Continued)**

Current year comments

Fundraisers and admission events:

- Tickets were not issued for admission charges for volleyball games or flag-football games. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that tickets must be sold at school sponsored events if admission is charged.

**Southport Middle**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following official receipts did not include proper supporting documentation. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that individual receipts should be given anytime the individual collection is greater than \$5.00. 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. There wasn't sufficient evidence to determine whether the monies collected were turned into the bookkeeper in a timely manner.

Official receipt number	Official receipt date	Official receipt amount
9346	November 20, 2017	\$3,325.00
9543	May 23, 2018	\$223.69

Cash disbursements:

- School Internal School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires all checks must have two signatures, one of whom must be the principal or a designated assistant principal. The principal was the only signer on the following check:

Check number	Check date	Check amount
6759	May 30, 2018	\$935.36

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**Southport Middle (Continued)**

Fundraisers and admission events:

- Fundraiser financial forms were not signed or dated by the club sponsor for the Band Fall Fundraiser. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that fundraiser financial forms 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 prepared by the club sponsor of total receipts and expenses should be completed after the conclusion of the fundraiser.
- The profit and loss reconciliation on the Fundraiser financial form was not completed, signed or dated by the club sponsor for the Drama Fall fundraiser and Sunshine Club fundraiser. A reconciliation prepared by the club sponsor of total receipts and expenses should be completed after the conclusion of the fundraiser. Additionally, student receipts should be provided to each student participating in the fundraiser and noted on the monies collected form.

**St. Lucie Elementary**

Comments repeated from prior report

Cash receipts:

- The following official receipts did not include proper supporting documentation. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that supporting documentation, such as a remittance advice, a detailed monies collected form, or a student receipt, should accompany all official receipts.

Official receipt number	Issue noted
509152	Cash collections over \$5 did not have an accompanying student receipt.
509173	No student receipts issued and no auditable trail provided.

Current year comments

None noted.

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**St. Lucie West Centennial High**

Comments repeated from prior report

Cash receipts:

- Monies collected from staff for the following official receipts 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	Dates of collection	Date deposited with bookkeeper
445179	\$490.00	August 15, 2017 - August 18, 2017	August 18, 2017
445199	\$1,650.00	August 18, 2017 - August 22, 2017	August 22, 2017
445526	\$660.00	November 3, 2017 - November 6, 2017	November 6, 2017
445693	\$3,115.00	December 19, 2017 - December 21, 2017	December 21, 2017

Current year comments

Cash receipts

- The following official receipts did not include proper supporting documentation. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that supporting documentation, such as a remittance advice, a detailed monies collected form, or a student receipt, should accompany all official receipts.

Official receipt number	Issue noted
445919	A monies collected form was not prepared.
445953	A monies collected form was not prepared.

Cash disbursements:

- The School Board Procurement Services Policy was not followed for the \$14,300.19 yearbook publishing 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.

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**St. Lucie West Centennial High (Continued)**

Fundraisers and admission events:

- The profit and loss section of the Activity Fundraiser Request & Profit And Loss Statement for the 100 Inning Fundraiser and the Band Fundraiser – Cheesecake Sales was not approved by the bookkeeper. School Board Policy, as presented in the *Principal’s Manual for Internal Accounting*, requires that fundraiser financial forms 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 and signed by the sponsor and approved by the bookkeeper.
- The ticket sales reports were not verified by the game administrator for a boy's basketball game for official receipt number 445628; therefore the auditor could not verify who approved the form. School Board Policy, as presented in the *Principal’s Manual for Internal Accounting*, states that a ticket sales report must be completed and signed for all events involving tickets sales.
- 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.

**St. Lucie West K-8**

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. School Board Policy, as presented in the *Principal’s Manual for Internal Accounting*, states that 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 date	Official receipt amount
13740	September 6, 2017	\$50.00

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**St. Lucie West K-8 (Continued)**

- 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	Official receipt amount
13834	October 25, 2017	\$1,944.92

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.

**Treasure Coast High**

Comments repeated from prior report

Cash disbursements:

- The School Board Procurement Services Policy was not followed for check number 9311 for \$12,236.06 for cheer clothes 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.

Current year comments

Cash receipts:

- School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that 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 monies collected form for the following official receipt did not indicate the corresponding student receipt numbers.

Official receipt number	Official receipt date	Official receipt amount
5210	October 23, 2017	\$100.00

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**Treasure Coast High (Continued)**

- Student receipts were not issued immediately upon transfer of collections from the students to the teachers. Teachers were collecting funds and remitting themselves a receipt as listed below, rather than a receipt being issued to the students. All monies collected should be counted in the presence of the student and a student receipt must be issued at that time. A monies collected form needs to be completed for each event and for each person who remits money to the bookkeeper.

<b>Official Receipt #</b>	<b>Official Receipt amount</b>	<b>Student Receipt #</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
5553	\$1,246.00	1529472	Unknown	May 1, 2018

Cash disbursements:

- Check number 9575 for \$700.00 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 secretary was the only signature on the check. The principal was aware of this purchase as indicated on check requisition.
- School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that a Purchase Order or check requisition must be approved by the principal prior to the purchase (invoice) of goods. The purchase orders for the following checks were not dated.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
9259	\$1673.00	Unknown	August 8, 2017
9264	\$5,662.75	Unknown	August 9, 2017
9311	\$12,236.06	Unknown	September 18, 2017
9380	\$80.00	Unknown	October 17, 2017
9401	\$150.00	Unknown	October 25, 2017
9722	\$13,123.25	Unknown	March 27, 2018
9769	\$8,450.00	Unknown	April 16, 2018
9861	\$5492.00	Unknown	May 17, 2018

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

<b>Check number</b>	<b>Check date</b>	<b>Check amount</b>
9401	October 25, 2017	\$150.00
9596	February 2, 2018	\$200.00

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**Treasure Coast High (Continued)**

Fundraisers and admission events:

- Tickets were not issued for admission charges for the Dance Concert tickets in May, nor was a pre-numbered list of students to whom tickets were sold used. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that pre numbered tickets must be sold at school sponsored events if admission is charged.

**Village Green Elementary**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- 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#	Dated	Amount	From Acct:	To Acct:
277596	December 15, 2017	\$1,297.20	Grade Accounts	General Miscellaneous

Fundraising and admission events:

- Fundraiser financial forms for the Chocolate Fundraiser were not approved prior to conducting the fundraiser. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that fundraiser financial forms 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 and then verified by the bookkeeper.

**Weatherbee Elementary**

Comments repeated from prior report

None noted.

Current year comments

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**Weatherbee Elementary (Continued)**

Cash receipts:

- The following donation did not include support for a written acknowledgement sent to the donor. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that every time a school receives a charitable contribution (donation) of \$250.00 or more, the school must issue a contemporaneous written acknowledgment.

Official receipt number	Account	Official receipt amount
1269	Safety Patrol	\$1,000.00

- The monies collected form for the following student receipts could not be located. As a result, it could not be determined whether the receipts were recorded in the internal accounts and cash collections were deposited into the School's bank account.

Student receipt number	Student receipt date	Student receipt amount
985987	September 6, 2017	\$20.00
985988	September 6, 2017	\$40.00

Cash disbursements:

- The check requisitions for the following checks were completed after the goods or services were purchased. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that 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
14292	\$43.86	August 21, 2017	August 16, 2017
14304	\$234.00	October 13, 2017	October 12, 2017

**West Gate K-8**

Comments repeated from prior report

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
7926	November 30, 2018	\$58.00

Current year comments

None noted.

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**White City Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following monies collected form was not dated by the bookkeeper. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that 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 date	Official receipt amount
7204	November 28, 2017	\$13.00

- 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
7419	\$327.00	May 16, 2018	May 18, 2018

- The following official receipt did not include proper supporting documentation. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that supporting documentation, such as a remittance advice, a detailed monies collected form, or a student receipt, should accompany all official receipts.

Official receipt number	Issue noted
7435	A monies collected form was not prepared.

- The following donation did not include support for a written acknowledgement sent to the donor. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that every time a school receives a charitable contribution (donation) of \$250.00 or more, the school must issue a contemporaneous written acknowledgment.

Official receipt number	Account	Official receipt amount
7435	Donations for school supplies	\$500.00

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White City Elementary (Continued)

Cash disbursements:

- 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 for the Taki Fundraiser in the 5<sup>th</sup> Grade Internal Account. Sales tax should be remitted to the District Finance Office who will then remit a check to the Florida Department of Revenue, as required.

Fundraisers and admission events:

- The School Club or Activity Fundraising Request and Reconciliation form for the Taki Fundraiser in the 5<sup>th</sup> Grade Internal Account did not contain principal approval. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that fundraiser financial forms be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments.
- The School Club or Activity Fundraising Request and Reconciliation form for the Jump Rope for Heart fund raising activity was not signed by the club sponsor. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that fundraiser financial forms 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 and signed by the sponsor.

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
December 2017	January 20, 2018	February 2, 2018
April 2018	May 20, 2018	June 12, 2018

Current year comments

Cash receipts:

- 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 following monies collected form did not indicate the respective student receipt numbers:

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Windmill Point Elementary (Continued)

Official receipt number	Official receipt amount	Official receipt date
4415	\$90.00	October 17, 2017

Cash disbursements:

- Check number 5604 dated November 21, 2017 had not been written off as stale dated as of June 30, 2018. 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.

Fundraisers and admission events:

- Fundraiser financial forms were not completed for the Coupon book fundraiser. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that 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.