

**The School District of  
St. Lucie County, Florida  
School Internal Accounts  
FINANCIAL STATEMENT  
June 30, 2019**



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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, 2019, 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, 2019, 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, 2019, 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, 2019, 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, 2019, 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 November 21, 2019 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  
November 21, 2019

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

*June 30, 2019*

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**ASSETS**

Cash and cash equivalents \$ 2,456,555

Inventory 47,110

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**Total assets** \$ 2,503,665

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**LIABILITIES**

Internal accounts payable \$ 2,503,665

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**Total liabilities** \$ 2,503,665

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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 November 21, 2019, which is the date the financial statements were available to be issued.

**NOTE 2: DEPOSITS**

At June 30, 2019, the Schools' carrying amount of cash deposits was \$2,456,555 and the bank balance was \$2,600,199. As of June 30, 2019, 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, 2019*

	Bayshore Elementary	C.A. Moore	Fairlawn Elementary	Floresta Elementary
<b>Additions:</b>				
Athletics	\$ -	\$ -	\$ -	\$ 521
Music	-	-	585	-
Classes	22,072	13,525	39,971	9,589
Clubs	943	841	1,173	-
Departments	9,935	5,441	25,353	12,503
Trust	31,978	21,322	87,324	23,605
General	10,052	113	11,168	3,540
<b>Total additions</b>	<b>74,980</b>	<b>41,242</b>	<b>165,574</b>	<b>49,758</b>
<b>Deductions:</b>				
Athletics	-	-	-	20
Music	-	-	480	1,116
Classes	22,337	14,364	40,494	9,532
Clubs	698	2,014	1,210	70
Departments	9,381	4,776	29,568	11,690
Trust	31,215	19,883	103,259	23,152
General	12,021	91	6,700	2,120
<b>Total deductions</b>	<b>75,652</b>	<b>41,128</b>	<b>181,711</b>	<b>47,700</b>
<b>Excess of additions over/ (under) deductions</b>	<b>(672)</b>	<b>114</b>	<b>(16,137)</b>	<b>2,058</b>
<b>Internal accounts payable - beginning of year</b>	<b>31,590</b>	<b>10,512</b>	<b>51,632</b>	<b>23,192</b>
<b>Internal accounts payable - end of year</b>	<b>\$ 30,918</b>	<b>\$ 10,626</b>	<b>\$ 35,495</b>	<b>\$ 25,250</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, 2019*

	Frances K. Sweet Elementary	Lakewood Park Elementary	Lawnwood Elementary	Mariposa Elementary
<b>Additions:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	12,443	-	330	729
Classes	41,781	10,328	12,958	45,879
Clubs	4,425	5,905	-	100
Departments	17,812	539	45,876	21,172
Trust	29,496	20,611	9,138	18,301
General	8,846	20,898	14,793	9,836
<b>Total additions</b>	<b>114,803</b>	<b>58,281</b>	<b>83,095</b>	<b>96,017</b>
<b>Deductions:</b>				
Athletics	-	-	-	-
Music	11,948	-	369	1,303
Classes	44,053	10,345	13,613	42,362
Clubs	5,336	5,633	-	-
Departments	16,243	580	44,358	14,870
Trust	30,904	24,297	13,930	22,147
General	5,011	16,223	10,456	10,104
<b>Total deductions</b>	<b>113,495</b>	<b>57,078</b>	<b>82,726</b>	<b>90,786</b>
<b>Excess of additions over/ (under) deductions</b>	<b>1,308</b>	<b>1,203</b>	<b>369</b>	<b>5,231</b>
<b>Internal accounts payable - beginning of year</b>	<b>27,839</b>	<b>22,543</b>	<b>26,544</b>	<b>23,886</b>
<b>Internal accounts payable - end of year</b>	<b>\$ 29,147</b>	<b>\$ 23,746</b>	<b>\$ 26,913</b>	<b>\$ 29,117</b>

*(Continued)*

*See independent auditors' report.*

***For the year ended June 30, 2019***

	<b>Morningside Elementary</b>	<b>Parkway Elementary</b>	<b>Rivers Edge Elementary</b>	<b>Savanna Ridge Elementary</b>
<b>Additions:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	7,485	-	10,426	-
Classes	50,531	11,291	40,598	25,266
Clubs	219	-	3,069	814
Departments	14,610	8,756	12,627	2,104
Trust	35,864	24,510	45,065	23,296
General	64,503	12,622	5,935	13,144
<b>Total additions</b>	<b>173,212</b>	<b>57,179</b>	<b>117,720</b>	<b>64,624</b>
<b>Deductions:</b>				
Athletics	-	-	-	-
Music	7,488	-	8,999	-
Classes	51,052	11,520	37,116	24,410
Clubs	700	-	1,449	323
Departments	16,273	7,571	13,413	2,468
Trust	44,781	18,910	45,171	20,598
General	63,290	11,960	4,490	12,436
<b>Total deductions</b>	<b>183,584</b>	<b>49,961</b>	<b>110,638</b>	<b>60,235</b>
<b>Excess of additions over/ (under) deductions</b>	<b>(10,372)</b>	<b>7,218</b>	<b>7,082</b>	<b>4,389</b>
<b>Internal accounts payable - beginning of year</b>	<b>26,497</b>	<b>32,784</b>	<b>27,333</b>	<b>7,057</b>
<b>Internal accounts payable - end of year</b>	<b>\$ 16,125</b>	<b>\$ 40,002</b>	<b>\$ 34,415</b>	<b>\$ 11,446</b>

**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, 2019*

	St. Lucie Elementary	Village Green Elementary	Weatherbee Elementary	White City Elementary
<b>Additions:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	539	-	-
Classes	10,711	19,241	4,802	20,996
Clubs	-	-	2,550	-
Departments	2,912	11,776	9,602	8,184
Trust	18,790	42,779	13,271	8,447
General	4,320	2,843	8,504	13,755
<b>Total additions</b>	<b>36,733</b>	<b>77,178</b>	<b>38,729</b>	<b>51,382</b>
<b>Deductions:</b>				
Athletics	-	-	-	-
Music	-	525	-	-
Classes	10,501	16,343	4,946	21,113
Clubs	-	-	3,375	-
Departments	2,772	11,184	7,661	7,613
Trust	19,246	42,780	12,022	7,304
General	4,025	2,416	5,542	15,868
<b>Total deductions</b>	<b>36,544</b>	<b>73,248</b>	<b>33,546</b>	<b>51,898</b>
<b>Excess of additions over/ (under) deductions</b>	<b>189</b>	<b>3,930</b>	<b>5,183</b>	<b>(516)</b>
<b>Internal accounts payable - beginning of year</b>	<b>6,179</b>	<b>16,241</b>	<b>11,309</b>	<b>10,142</b>
<b>Internal accounts payable - end of year</b>	<b>\$ 6,368</b>	<b>\$ 20,171</b>	<b>\$ 16,492</b>	<b>\$ 9,626</b>

*(Continued)*

*See independent auditors' report.*

***For the year ended June 30, 2019***

	<b>Windmill Point Elementary</b>	<b>Total Elementary</b>
<b>Additions:</b>		
Athletics	\$ 223	\$ 744
Music	-	32,537
Classes	-	379,539
Clubs	-	20,039
Departments	13,651	222,853
Trust	23,025	476,822
General	37,082	241,954
<b>Total additions</b>	<b>73,981</b>	<b>1,374,488</b>
<b>Deductions:</b>		
Athletics	208	228
Music	173	32,401
Classes	-	374,101
Clubs	-	20,808
Departments	12,208	212,629
Trust	21,384	500,983
General	34,141	216,894
<b>Total deductions</b>	<b>68,114</b>	<b>1,358,044</b>
<b>Excess of additions over/ (under) deductions</b>	<b>5,867</b>	<b>16,444</b>
<b>Internal accounts payable - beginning of year</b>	<b>10,807</b>	<b>366,087</b>
<b>Internal accounts payable - end of year</b>	<b>\$ 16,674</b>	<b>\$ 382,531</b>

**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, 2019*

	Allapattah Flats K - 8	Creative Arts Academy of St. Lucie	Dan McCarty Middle	Forest Grove Middle
<b>Additions:</b>				
Athletics	\$ -	\$ 960	\$ 8,408	\$ 13,091
Music	37,280	6,434	6,737	33,083
Classes	48,699	7,503	12,116	22,361
Clubs	-	1,815	702	15,967
Departments	14,915	1,211	1,632	2,180
Trust	22,365	13,438	3,851	12,281
General	20,925	5,568	41,375	5,387
<b>Total additions</b>	<b>144,184</b>	<b>36,929</b>	<b>74,821</b>	<b>104,350</b>
<b>Deductions:</b>				
Athletics	82	987	6,219	7,602
Music	35,280	6,851	6,290	32,262
Classes	49,839	7,544	11,558	24,869
Clubs	186	2,006	537	15,103
Departments	14,033	808	1,953	1,807
Trust	20,829	11,230	3,699	12,116
General	19,505	3,136	37,933	13,058
<b>Total deductions</b>	<b>139,754</b>	<b>32,562</b>	<b>68,189</b>	<b>106,817</b>
<b>Excess of additions over/ (under) deductions</b>	<b>4,430</b>	<b>4,367</b>	<b>6,632</b>	<b>(2,467)</b>
<b>Internal accounts payable - beginning of year</b>	<b>53,696</b>	<b>10,235</b>	<b>7,084</b>	<b>23,183</b>
<b>Internal accounts payable - end of year</b>	<b>\$ 58,126</b>	<b>\$ 14,602</b>	<b>\$ 13,716</b>	<b>\$ 20,716</b>

*(Continued)*

*See independent auditors' report.*



***For the year ended June 30, 2019***

	<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	\$ 4,415	\$ 3,923	\$ 4,139	\$ 5,363
Music	12,787	16,382	28,653	16,386
Classes	28,453	30,044	45,202	85,406
Clubs	10,127	11,885	1,162	19,375
Departments	8,122	9,354	15,490	33,713
Trust	27,553	27,472	25,752	84,815
General	2,944	14,218	3,490	18,929
<b>Total additions</b>	<b>94,401</b>	<b>113,278</b>	<b>123,888</b>	<b>263,987</b>
<b>Deductions:</b>				
Athletics	4,401	4,255	3,027	5,882
Music	13,990	18,045	26,736	17,307
Classes	29,404	28,756	47,051	83,422
Clubs	9,262	11,854	868	18,031
Departments	10,092	9,131	14,919	35,467
Trust	30,733	30,034	31,050	87,990
General	3,770	15,143	4,629	17,580
<b>Total deductions</b>	<b>101,652</b>	<b>117,218</b>	<b>128,280</b>	<b>265,679</b>
<b>Excess of additions over/ (under) deductions</b>	<b>(7,251)</b>	<b>(3,940)</b>	<b>(4,392)</b>	<b>(1,692)</b>
<b>Internal accounts payable - beginning of year</b>	<b>55,076</b>	<b>20,281</b>	<b>53,522</b>	<b>66,595</b>
<b>Internal accounts payable - end of year</b>	<b>\$ 47,825</b>	<b>\$ 16,341</b>	<b>\$ 49,130</b>	<b>\$ 64,903</b>

**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, 2019*

	Samuel S. Gaines Academy K - 8	Southern Oaks Middle	Southport Middle	St. Lucie West K - 8
<b>Additions:</b>				
Athletics	\$ 3,990	\$ 16,459	\$ 997	\$ 2,928
Music	6,364	9,663	36,332	6,733
Classes	22,945	10,999	3,387	128,907
Clubs	1,653	1,065	9,814	42,064
Departments	2,487	8,995	9,448	9,858
Trust	9,194	1,129	34,171	24,044
General	6,121	40,457	29,099	69,086
<b>Total additions</b>	<b>52,754</b>	<b>88,767</b>	<b>123,248</b>	<b>283,620</b>
<b>Deductions:</b>				
Athletics	5,253	14,079	1,947	1,581
Music	7,411	7,466	40,708	6,449
Classes	23,674	14,442	2,920	116,871
Clubs	1,442	1,022	11,293	42,163
Departments	1,360	9,314	10,153	9,472
Trust	7,904	1,379	29,929	48,012
General	6,452	44,087	29,617	72,559
<b>Total deductions</b>	<b>53,496</b>	<b>91,789</b>	<b>126,567</b>	<b>297,107</b>
Excess of additions over/ (under) deductions	(742)	(3,022)	(3,319)	(13,487)
Internal accounts payable - beginning of year	18,931	33,947	29,708	109,307
Internal accounts payable - end of year	\$ 18,189	\$ 30,925	\$ 26,389	\$ 95,820

*(Continued)*

*See independent auditors' report.*

***For the year ended June 30, 2019***

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	<b>West Gate K - 8</b>	<b>Total Middle</b>
<b>Additions:</b>		
Athletics	\$ 6,452	\$ 71,125
Music	13,250	230,084
Classes	151,558	597,580
Clubs	336	115,965
Departments	8,452	125,857
Trust	48,396	334,461
General	67,565	325,164
<b>Total additions</b>	<b>296,009</b>	<b>1,800,236</b>
<b>Deductions:</b>		
Athletics	6,570	61,885
Music	12,844	231,639
Classes	145,305	585,655
Clubs	880	114,647
Departments	9,332	127,841
Trust	51,503	366,408
General	62,415	329,884
<b>Total deductions</b>	<b>288,849</b>	<b>1,817,959</b>
<b>Excess of additions over/ (under) deductions</b>	<b>7,160</b>	<b>(17,723)</b>
<b>Internal accounts payable - beginning of year</b>	<b>112,760</b>	<b>594,325</b>
<b>Internal accounts payable - end of year</b>	<b>\$ 119,920</b>	<b>\$ 576,602</b>

**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, 2019*

	Fort Pierce Central High	Fort Pierce Westwood High	Lincoln Park Academy	Port St. Lucie High
<b>Additions:</b>				
Athletics	\$ 273,809	\$ 150,229	\$ 272,893	\$ 228,121
Music	38,865	37,526	199,611	76,081
Classes	132,260	106,057	60,593	96,011
Clubs	58,658	143,572	77,202	400,182
Departments	25,508	10,358	27,034	12,405
Trust	201,561	99,220	7,707	55,111
General	39,109	23,871	56,319	22,410
<b>Total additions</b>	<b>769,770</b>	<b>570,833</b>	<b>701,359</b>	<b>890,321</b>
<b>Deductions:</b>				
Athletics	289,509	175,204	259,892	214,252
Music	32,053	32,229	205,764	69,644
Classes	134,577	99,531	70,428	104,494
Clubs	65,589	148,218	81,679	385,286
Departments	34,873	9,198	30,379	19,179
Trust	192,844	129,028	4,356	82,902
General	52,069	21,357	59,473	24,254
<b>Total deductions</b>	<b>801,514</b>	<b>614,765</b>	<b>711,971</b>	<b>900,011</b>
<b>Excess of additions over/ (under) deductions</b>	<b>(31,744)</b>	<b>(43,932)</b>	<b>(10,612)</b>	<b>(9,690)</b>
<b>Internal accounts payable - beginning of year</b>	<b>302,598</b>	<b>282,121</b>	<b>232,645</b>	<b>286,992</b>
<b>Internal accounts payable - end of year</b>	<b>\$ 270,854</b>	<b>\$ 238,189</b>	<b>\$ 222,033</b>	<b>\$ 277,302</b>

*(Continued)*

*See independent auditors' report.*

***For the year ended June 30, 2019***

	<b>St. Lucie West Centennial High</b>	<b>Treasure Coast High</b>	<b>Total High</b>
<b>Additions:</b>			
Athletics	\$ 275,410	\$ 227,136	\$ 1,427,598
Music	53,426	69,479	474,988
Classes	185,036	212,964	792,921
Clubs	78,443	33,607	791,664
Departments	17,191	25,467	117,963
Trust	3,216	27,434	394,249
General	23,117	34,359	199,185
<b>Total additions</b>	<b>635,839</b>	<b>630,446</b>	<b>4,198,568</b>
<b>Deductions:</b>			
Athletics	248,344	237,458	1,424,659
Music	53,452	69,508	462,650
Classes	172,478	194,327	775,835
Clubs	87,203	33,610	801,585
Departments	11,414	27,835	132,878
Trust	5,609	19,607	434,346
General	28,666	30,645	216,464
<b>Total deductions</b>	<b>607,166</b>	<b>612,990</b>	<b>4,248,417</b>
<b>Excess of additions over/ (under) deductions</b>	<b>28,673</b>	<b>17,456</b>	<b>(49,849)</b>
<b>Internal accounts payable - beginning of year</b>	<b>208,141</b>	<b>269,151</b>	<b>1,581,648</b>
<b>Internal accounts payable - end of year</b>	<b>\$ 236,814</b>	<b>\$ 286,607</b>	<b>\$ 1,531,799</b>

**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, 2019*

	Dale Cassens Education Center	Mosaic Digital Academy	Performance Based Prepar- atory Academy	Total Other Units
<b>Additions:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	11,067	-	3,115	14,182
Clubs	-	-	-	-
Departments	616	-	-	616
Trust	210	5,408	577	6,195
General	1,342	826	458	2,626
<b>Total additions</b>	<b>13,235</b>	<b>6,234</b>	<b>4,150</b>	<b>23,619</b>
<b>Deductions:</b>				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	11,486	-	2,492	13,978
Clubs	-	-	-	-
Departments	716	-	-	716
Trust	382	7,642	388	8,412
General	1,429	654	653	2,736
<b>Total deductions</b>	<b>14,013</b>	<b>8,296</b>	<b>3,533</b>	<b>25,842</b>
Excess of additions over/ (under) deductions	(778)	(2,062)	617	(2,223)
Internal accounts payable - beginning of year	6,916	5,223	2,817	14,956
Internal accounts payable - end of year	\$ 6,138	\$ 3,161	\$ 3,434	\$ 12,733

(Continued)

See independent auditors' report.

***For the year ended June 30, 2019***

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	<b>Total All Schools</b>
<hr/>	
Additions:	
Athletics	\$ 1,499,467
Music	737,609
Classes	1,784,222
Clubs	927,668
Departments	467,289
Trust	1,211,727
General	768,929
<hr/>	
Total additions	7,396,911
<hr/>	
Deductions:	
Athletics	1,486,772
Music	726,690
Classes	1,749,569
Clubs	937,040
Departments	474,064
Trust	1,310,149
General	765,978
<hr/>	
Total deductions	7,450,262
<hr/>	
Excess of additions over/ (under) deductions	(53,351)
<hr/>	
Internal accounts payable - beginning of year	2,557,016
<hr/>	
Internal accounts payable - end of year	\$ 2,503,665
<hr/> <hr/>	

**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, 2019, and have issued our report thereon dated November 21, 2019.

**Internal Control over Financial Reporting**

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

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

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

## **Compliance and Other Matters**

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

We noted certain matters that we reported to the School Board and management of St. Lucie County Public Schools, in a separate letter dated November 21, 2019.

## **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.

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

Melbourne, Florida  
November 21, 2019

**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
3488	\$220.00	April 3, 2019	April 8, 2019
3475	\$630.00	March 26, 2019	March 28, 2019
3476	\$901.00	March 26, 2019	March 28, 2019

- 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 all official receipts of funds collected by school board employees must be accompanied by a detailed monies collected form and other supporting documentation such as a remittance advice or a student receipt.

Official receipt number	Official receipt date	Official receipt amount
3436	February 21, 2019	\$96.79

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*, 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
4118	\$215.64	May 15, 2019	May 14, 2019

Current year comments

General procedures:

- The following monthly Principal's Report and bank reconciliation report was not signed by the Principal. School Board, as presented in the *Principal's Manual for Internal Accounting*, states that Principal's Reports and bank reconciliation reports are to be completed and reviewed by the 20th of the following month.

Month	Report due date	Date report signed
September 2018	October 20, 2018	Not signed

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 disbursements:

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

Check number	Check date	Check amount
4168	May 24, 2019	\$135.20
4015	February 20, 2019	\$3,845.65

Fundraisers and admission events:

- A ticket sales report was not completed for the volleyball admission events on October 29, 2018 and December 12, 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 seller and the event administrator.
- Tickets sold at admission events were not 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.

**Bayshore Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

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

**C.A. Moore**

Comments repeated from prior report

Cash disbursements:

- The check requisition for the following checks were not dated by the principal, but were rather pre-dated by the requester. 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
1533	November 16, 2018	\$5,909.90
1549	January 17, 2019	\$45.00

Current year comments

None noted.

**Creative Arts Academy K – 8**

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
September 2018	October 20, 2018	November 13, 2018

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 not to be held over holidays and breaks.

**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 K – 8 (Continued)**

<b>Official receipt number</b>	<b>Official receipt amount</b>	<b>Official receipt date</b>	<b>Deposit date</b>
358081	\$300.00	August 9, 2018	October 2, 2018
358150	\$324.80	November 26, 2018	December 2, 2018
358334	\$200.00	May 7, 2019	May 16, 2019

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.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
3693	\$2,190.00	April 9, 2019	August 9, 2018

Fundraising and admission events:

- A ticket sales report was not completed for the Fine Arts Winter Show 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 seller and the event administrator.
- Tickets sold at admission events were not 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.

**Dale Cassens Education Center**

Comments repeated from prior report

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.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
2161	\$4,031.52	April 11, 2019	April 6, 2019

**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)**

Current year comments

Cash receipts:

- Monies collected from staff were not turned in to the school bookkeeper timely. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that collections made outside of the school office must be turned in to the school office no later than the next business day.

Official receipt number	Official receipt amount	Date of collection	Date deposited with bookkeeper
35814	\$82.67	November 5, 2018	November 9, 2018

- A monies collected form could not be located for the following receipts. 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.

Official receipt number	Official receipt date	Official receipt amount
358194	November 30, 2018	\$500.00
358251	March 28, 2019	\$120.00

- The following donations 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
358145	83016	\$1,000.00

- The following donation with no specific purpose designated by the donor was posted to an account other than the General account. Donations with no specific purpose designated by the donor should be deposited into the General account for the benefit of the entire student body.

Official receipt number	Account	Official receipt amount
358145	83016	\$1,000.00

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

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

**Dan McCarty Middle**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Fairlawn Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Floresta Elementary**

Comments repeated from prior report

None noted.

Current year comments

Fundraising and admission events:

- A copy of the signed contract for the Scholastic Book Fairs was not retained for audit in support of the book fair activity. The contract, signed by the principal or designee, should be retained in the school's records to provide an accurate audit trail.
- The ticket sales report was not completed for the Fall Boo Bash Event. 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 seller and the event administrator.



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

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

**Forest Grove Middle**

Comments repeated from prior report

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
6335	\$1,132.00	December 20, 2018	December 18, 2018

Fundraising and admission events:

- Tickets sold at admission events were not 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.

Current year comments

General procedures:

- The fund transfer journal entry proof sheet for transfer journal entry number 294906 dated August 21, 2018 transferring \$1,150.00 from the Basketball account to the Physical Education account was not supported by an Internal Transfer Requisition and/or other documentation. A copy of this report, along with supporting documentation, 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.

Official receipt number	Official receipt amount	Date of collection	Date deposited with the bookkeeper
442133	\$850.00	November 30, 2018	December 20, 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**

**Fort Pierce Central High**

Comments repeated from prior report

Cash receipts:

- Monies collected from staff were not turned in to the school bookkeeper timely. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that collections made outside of the school office must be turned in to the school office no later than the next business day.

Official receipt number	Official receipt amount	Date(s) of collection	Date deposited with bookkeeper
361448	\$93.43	January 18-19, 2019	March 13, 2019
361450	\$76.42	January 18-19, 2019	March 14, 2019

- The following donations 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
361194	87001	\$1,000.00
361200	81020	\$500.00
361398	81041	\$500.00

**Current year comments**

General procedures:

- Sales tax was paid on several supporting receipts for student meals on a school-sponsored trip by the Beta Club. When purchases are made for the benefit of students or student-athletes, the purchaser should utilize the school's tax-exempt certificate when making purchases to avoid paying unnecessary sales tax.

Fundraisers and admission Events:

- A ticket sales report was not completed for the Homecoming Dance, JROTC – Military Ball & Support 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 seller and the event administrator.
- Tickets sold at admission events were not accounted for on a Ticket Inventory Record. According to the Financial and Program Cost Accounting and Reporting for Florida Schools manual issued by the Florida Department of Education (the "Red Book"), all tickets shall be pre-numbered and a perpetual inventory shall be maintained. Inventories shall show the beginning and ending numbers of all documents acquired and issued.

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

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

**Fort Pierce Westwood High**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following donations 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
287938	81020	\$485.50
287960	81121	\$1,000.00
296613	87001	\$500.00

- The monies collected form for the following official receipt did not agree with the amount of the student receipts. The breakdown of cash and checks collected should be listed on the monies collected form and agree with the amount on the student receipts.

Official receipt number	Official receipt date	Student receipt amount	Amount on monies collected form
288276	February 25, 2019	\$20,935.00	\$21,335.00

Cash disbursements:

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

Check number	Check date	Check amount
52466	August 23, 2018	\$8,309.19
52757	January 16, 2019	\$500.00

- A check requisition for check number 53076 in the amount of \$300.00 was not signed or dated by the principal. 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.

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

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

**Fort Pierce Westwood High (Continued)**

Fundraisers and admission events:

- The ticket sales report for the basketball admission event on February 1, 2019 was not properly completed. 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 seller and the event administrator.
- Tickets sold at admission events were not 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.

**Frances K. Sweet Elementary**

Comments repeated from prior report

General procedures

- The following monthly Principal’s Reports and bank reconciliation reports were not completed and authorized timely. School Board Policy, as presented in the *Principal’s Manual for Internal Accounting*, states that Principal’s Reports and bank reconciliation reports are to be completed and reviewed by the 20th of the following month.

Month	Report due date	Date report signed
April 2019	May 20, 2019	June 26, 2019
May 2019	June 20, 2019	June 26, 2019

Current year comments

Cash receipts:

- The School was not maintaining a log for checks received by mail. School Board Policy, as presented in the *Principal’s Manual for Internal Accounting*, requires that a checks received by mail log sheet should be used as supporting documentation for checks that are remitted via mail.

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

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

**Frances K. Sweet Elementary (Continued)**

Cash disbursements:

- The check requisition for the following check was approved after the goods or services were purchased. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires a check requisition form 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
11574	\$60.00	September 13, 2018	September 12, 2018

- The check requisition for the following check was not dated by the principal, but was rather pre-dated by the requester. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires a check requisition form 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
11625	November 30, 2018	\$1,574.97

Fundraising and admission events:

- The Activity Fundraiser Request and Profit and Loss Statement was not completed properly for the Otis Spunkmeyer fundraiser. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that activity fundraiser request 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 using the Profit and Loss portion of the form after the conclusion of the fundraiser.

**Lakewood Park Elementary**

Comments repeated from prior report

None noted.

Current year comments

Fundraising and admission events:

- The Activity Fundraiser Request and Profit and Loss Statement was not completed properly for the Fall fundraiser. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that activity fundraiser request 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 using the Profit and Loss portion of the form after the conclusion of the fundraiser.

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

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

**Lawnwood Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Lincoln Park 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
January 2019	February 20, 2019	No bank reconciliation

Cash receipts:

- The unused portion of an advance for a bowling event was not returned to the school timely. The unused portion of cash advances should be returned to the school office along with supporting receipts for the portion of the cash advance used no later than the next business day.

Official receipt number	Official receipt amount	Date of collection or advance	Date deposited with bookkeeper
375662	\$380.10	June 17, 2019	July 25, 2019

- The following student receipt for the Homecoming dance was not documented on the corresponding monies collected form. 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.

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

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

**Lincoln Park Academy (Continued)**

<b>Student receipt number</b>	<b>Student receipt date</b>	<b>Student receipt amount</b>
1680797	December 13, 2018	\$20.00

- The following receipts were not entered into the general ledger (accounting system) by the next business day following collection from the teacher / sponsor.

<b>Official receipt number</b>	<b>Account</b>	<b>Amount</b>
374959	81082	\$1,426.00
374986	81999	\$614.00
375054	83010	\$5,945.00
375200	81300	\$10,000.00
375433	85010/85011	\$500.00

- The following donations 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>
357127	81402	\$1,000.00
375200	81300	\$10,000.00

Cash disbursements:

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

<b>Check number</b>	<b>Check date</b>	<b>Check amount</b>
29896	May 16, 2019	\$500.00
29734	May 7, 2019	\$1,000.00

- The School Board Procurement Services Policy was not followed for the \$9,870.50 payment dated March 7, 2019 for yearbooks and the \$8,250.00 payment dated March 26, 2019 for transportation. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires purchases between \$8,000 and \$50,000 require three written quotes.

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

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

**Lincoln Park Academy (Continued)**

Fundraising and admission events:

- The Activity Fundraiser Request and Profit and Loss Statement for the bowling fundraiser could not be located. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that activity fundraiser request 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 using the Profit and Loss portion of the form after the conclusion of the fundraiser.
- A ticket sales report was not completed for the Homecoming Dance or the 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 seller and the event administrator.

**Manatee Academy K-8**

Comments repeated from prior report

None noted.

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.

Official receipt number	Account	Official receipt amount
407550	84040	\$287.00

Fundraising and admission events:

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



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

**Summary of Recommendations for Improvements in Internal Control Over  
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**Mariposa Elementary**

Comments repeated from prior report

None noted.

Current year comments

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
1646	\$10,046.00	January 15, 2019	December 21, 2018

**Morningside Elementary**

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
6571	\$834.80	March 11, 2019	March 13, 2019

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 a monies collected form and supporting documentation such as a remittance advice or a student receipts should accompany all official 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.

Official receipt number	Official receipt amount	Official receipt date
6508	\$101.00	February 6, 2019

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

Fundraising and admission events:

- A ticket sales report was not completed for school dance 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 seller and the event administrator.

**Mosaic Digital Academy**

Comments repeated from prior report

General procedures:

- The following monthly Principal's Report and bank reconciliation report was not completed and authorized timely. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that Principal's Reports and bank reconciliation reports are to be completed and reviewed by the 20th of the following month.

Month	Report due date	Date report signed
August 2018	September 20, 2018	October 12, 2018

Fundraisers and admission events:

- The Activity Fundraiser Request and Profit and Loss Statement 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 and 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.

Current year comments

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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**Northport K-8**

Comments repeated from prior report

Cash disbursements:

1. 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
7969	\$306.82	October 9, 2018	October 5, 2018- October 9, 2018
8123	\$1,611.53	May 6, 2019	May 1, 2019-May 6, 2019

Current year comments

Fundraising and admission events:

- The Activity Fundraiser Request and Profit and Loss Statement for the Barton's Chocolate Fundraiser was not approved by the principal until after the fundraiser began and an order was placed with the vendor. School Board policy, as presented in the *Principal's Manual for Internal Accounting*, requires that activity fundraiser request 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 using the Profit and Loss portion of the form after the conclusion of the fundraiser.

**Oak Hammock K-8**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Palm Pointe Educational Research School**

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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**Palm Pointe Educational Research School (Continued)**

Current year comments

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*, 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
3105	\$2,450.00	August 29, 2018	August 22, 2018

Fundraising and admission events:

- A ticket sales report was not completed for the Drama Show admission event. 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 seller and the event administrator.
- Pre-numbered tickets were not used for the Drama Show admission event. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that all tickets shall be pre-numbered.

**Parkway Elementary**

Comments repeated from prior report

Cash receipts:

- The following official receipts were not supported by a monies collected form. 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, and student receipts should accompany all official receipts.

Cash receipt number	Receipt amount	Receipt date
350199	\$1,008.60	March 27, 2019
350341	\$373.50	May 31, 2019

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

Current year comments

Cash receipts:

- The student receipt numbers were not listed on the monies collected form for the following official receipt. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that student receipts numbers should be listed on the corresponding monies collected form.

Official receipt no.	Student receipt no.	Official receipt date	Official receipt amount
350079	1198864	January 29, 2019	\$6.00

**Performance Based Preparatory Academy**

Comments repeated from prior report

General procedures:

- A fund transfer journal entry proof sheet could not be located for the following journal entries. 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.

Journal entry no.	Dated	Amount	From Account:	To Account:
302917	November 9, 2018	\$40.41	Grad Bash	Campus Parking Decals

Current year comments

Cash receipts:

- The following donation with a specific purpose as designated by the donor was posted to the Principal's Discretionary account. Donations with a stated purpose should be posted to an appropriate trust account and expended for the purpose for which the donation was provided.

Official receipt number	Official receipt date	Official receipt amount
246	February 11, 2019	\$250.00

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Performance Based Preparatory Academy (Continued)

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
1106	May 23, 2019	\$137.00

- The following check was paid from the Senior Class account for the purchase of snacks for students taking PSAT/SAT exams and is considered to be an unallowable expenditure.

Check number	Check date	Check amount
1090	October 9, 2018	\$117.99

Port St. Lucie High

Comments repeated from prior report

Fundraising and admission events:

- The Activity Fundraiser Request and Profit and Loss Statement was not completed for the Discount Card fund raiser. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that activity fundraiser request 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 using the Profit and Loss portion of the form after the conclusion of the fundraiser.

Current year comments

General procedures:

- Transfer journal entry number 323045 dated June 26, 2019 transferring \$6,657.23 from the Parking account to the General Misc. account and \$1,638.50 from the Obligations account to the General Misc. account was approved by the principal but was not supported with documentation to appropriately support the closing of a trust account. A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds and include a copy of general ledger or other documentation for the principal to review the appropriateness of the transfer. The closing of trust accounts should be supported by documentation that demonstrates the school's fulfillment of the restricted purpose or the school's release from that restriction.

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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**Port St. Lucie High (Continued)**

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
29810	\$222.00	March 16, 2019	March 25, 2019

- 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
29194	81100	\$850.00

**Rivers Edge Elementary**

Comments repeated from prior report

Fundraising and admission events:

- A ticket sales report was not completed for the Jungle Book Spring Musical admission event. 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 seller and the event administrator.

Current year comments

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

Comments repeated from prior report

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 purchase order and/or check requisition must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
3486	\$452.50	September 11, 2018	September 10, 2018

Current year comments

None noted.

**Savanna Ridge Elementary**

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
303125	\$8.00	November 9, 2018	November 13, 2018

Current year comments

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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**Southern Oaks Middle**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following monies collected form was not completed and provided to the bookkeeper in a timely manner. Monies collected forms should be completed when cash is received and turned into the bookkeeper no later than the next business day.

Official receipt number	Official receipt amount	Date of collection	Date of monies collection form	Date of deposit
324079	\$1,000.00	September 28, 2018	October 25, 2018	October 1, 2018

Fundraiser and admission events:

- The Activity Fundraiser Request and Profit and Loss Statement was not completed timely for the April jeans week fundraiser. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that activity fundraiser request 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 using the Profit and Loss portion of the form after the conclusion of the fundraiser.
- A ticket sales report was not completed for the Hawk Idol admission event. 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 seller and the event administrator.

**Southport Middle**

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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**Southport Middle (Continued)**

Current year comments

Cash receipts:

Monies collected from staff were not turned in to the school bookkeeper timely. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that collections made outside of the school office must be turned in to the school office no later than the next business day.

Official receipt number	Official receipt amount	Date of collection	Date deposited with bookkeeper
9829	\$150.00	January 10, 2019	January 14, 2019
9986	\$30.00	April 4, 2019	April 10, 2019

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
6784	\$18,411.16	August 23, 2018	July 3, 2018- August 9, 2018
6869	\$2,140.00	November 27, 2018	November 27, 2018

Fundraisers and admission events:

- The following Activity Fundraiser Request and Profit and Loss Statement was not signed by the principal prior to the beginning of the fundraiser. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that activity fundraiser request 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 using the Profit and Loss portion of the form after the conclusion of the fundraiser.

Description	Fundraiser date	Date of principal approval
Fall Fundraiser- Band	Nov. 7, 2018 – Nov. 16, 2018	November 20, 2018

**St. Lucie 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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**St. Lucie Elementary (Continued)**

Current year comments

Cash receipts:

- Monies collected from staff were not turned in to the school bookkeeper timely. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that collections made outside of the school office must be turned in to the school office no later than the next business day.

Official receipt number	Official receipt amount	Date of collection	Date deposited with bookkeeper
509504	\$20.00	April 18, 2019	April 22, 2019

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
1523	\$125.00	February 8, 2019	February 7, 2019

**St. Lucie West Centennial High**

Comments repeated from prior report

Cash disbursements:

- The School Board Procurement Services Policy was not followed for the \$9,468.42 payment dated November 29, 2018 for spirit hoodies. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires purchases between \$8,000 and \$50,000 to have three written quotes.

Current year comments

General procedures:

- For check number 53585, sales tax was paid on supporting receipts for a student field trip. When purchases are made for the benefit of students or student-athletes, the purchaser should utilize the school's tax-exempt certificate when making purchases to avoid paying unnecessary sales tax.

**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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**St. Lucie West Centennial High (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
446171	\$450.00	July 2, 2018	August 14, 2018

- The following donations 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
446803	81999	\$250.00
446849	83020	\$1,000.00

Fundraisers and Admission Events:

- The Activity Fundraiser Request and Profit and Loss Statement was not completed properly for the Mets Concession fundraiser. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that activity fundraiser request 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 using the Profit and Loss portion of the form after the conclusion of the fundraiser.
- A ticket sales report was not completed for the Drama production admission event. 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 seller and the event administrator.

**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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**St. Lucie West K-8**

Comments repeated from prior report

Fundraising and admission events:

- Tickets sold at admission events were not 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.

Current year comments

General procedures:

- Outstanding check #11328 was more than 6 months from the report date (June 2019). School Board Policy, as presented in the *Principal’s Manual for Internal Accounting*, states 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.

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
11537	\$44.08	March 27, 2019	March 14, 2019

- Check stubs, check requisitions and detailed invoices or receipts could not be located for the following check numbers. Check stubs with supporting documentation including the check requisition and detailed invoice or receipt should be retained to provide an accurate audit trail.

Check #	Date	Amount
11421	1/11/2019	\$42.00
11422	1/11/2019	\$42.00
11423	1/11/2019	\$42.00

Fundraising and admission events:

- A Ticket Sales report was not completed for the Drama Production or the Carnival. 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 seller and the event administrator.

**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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**Treasure Coast High**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

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

Official receipt number	Student receipt number	Official receipt date	Official receipt amount
6324	1393705	Unknown	\$24.00

- 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 a monies collected form and supporting documentation such as a remittance advice or a student receipts should accompany all official 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.

Official receipt number	Official receipt date	Official receipt amount
5814	September 24, 2018	\$6,660.00
5937	October 29, 2018	\$10,651.00
5989	November 28, 2018	\$3,425.00

- The official two-part monies collection form provided by the District is not being used by the school. The official monies collection form should be used and the teacher/sponsor should maintain the carbon copy to provide for an accurate audit trail.
- The following donations 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.

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**Treasure Coast High (Continued)**

<b>Official receipt number</b>	<b>Official receipt amount</b>	<b>Official receipt date</b>
6193	\$500.00	February 2, 2019
5776	\$1,000.00	September 14, 2018
5989	\$3425.00	November 28, 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.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
10167	\$1,071.00	October 19, 2018	October 18, 2018

- The Internal Account Purchase order for the following check was completed, but never updated to reflect the difference in actual final costs. Changes in final costs should be preapproved and noted in a new purchase order to reflect the change to reflect the payment.

<b>Check number</b>	<b>Check amount</b>	<b>Original PO amount</b>	<b>Date of purchase</b>
10499	\$19,848.00	\$14,886.00	March 25, 2019

Fundraising and admission events:

- A ticket sales report was not completed for the Believe 2019 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 seller and the event administrator.

**Village Green Elementary**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- For check number 1905, sales tax was paid on supporting receipts for event supplies. When purchases are made for the benefit of students or student-athletes, the purchaser should utilize the school's tax-exempt certificate when making purchases to avoid paying unnecessary sales tax.

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**Village Green 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 no.	Official receipt amount	Official receipt date	Deposit date
3114	\$200.00	April 8, 2019	April 17, 2019

**Weatherbee Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Monies collected from staff were not turned in to the school bookkeeper timely. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that collections made outside of the school office must be turned in to the school office no later than the next business day.

Official receipt number	Official receipt amount	Date of collection	Date deposited with bookkeeper
1416	\$14.00	December 7, 2018	December 11, 2018

**West Gate K-8**

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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**West Gate K-8 (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
February 2019	March 20, 2019	June 18, 2019

- Transfer journal entry number 318297 dated April 29, 2019 for \$504.00 was an unallowable transfer made from the General account to the 8<sup>th</sup> Grade Team account. All expenditures from the General account should be for the benefit of the entire student body.
- Transfer journal entry number 318297 dated April 29, 2019 transferring \$504.00 from the General Miscellaneous account to the 8<sup>th</sup> Grade Team account was not supported with the principal’s signature. Journal entries should be signed by the principal authorizing the transfer of funds.
- The following checks were more than 6 months from the report date (June 2019). School Board Policy, as presented in the *Principal’s Manual for Internal Accounting*, states 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.

Check number	Check date	Check amount
8260	June 5, 2018	\$ 1,086.74
8364	November 28, 2018	\$ 70.81
8393	December 13, 2018	\$ 45.83
8395	December 13, 2018	\$ 10.00

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

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

**White City Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Windmill Point Elementary**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- For check numbers 5735 and 5872, sales tax was paid on supporting receipts for student event supplies. When purchases are made for the benefit of students, the purchaser should utilize the school's tax-exempt certificate when making purchases to avoid paying unnecessary sales tax.

Cash receipts:

- The following donations 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
5325	86040	\$500.00

- The following donation with no specific purpose designated by the donor was posted to an account other than the General account. Donations with no specific purpose designated by the donor should be deposited into the General account for the benefit of the entire student body.

Official receipt number	Account	Official receipt amount
5325	86040	\$500.00

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

**Windmill Point Elementary (Continued)**

Fundraising and admission events:

- A ticket sales report was not completed for the Hocus Pocus Hallfest or the Superhero and Princess Dance 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 seller and the event administrator.