

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

MANAGEMENT LETTER OF  
SPECIFIC SCHOOL FINDINGS

*For the Year Ended June 30, 2025*

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

In planning and performing our audit of the financial statements of the School District of St. Lucie County, Florida (the "District") School Internal Accounts ("School Internal Accounts") as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting ("internal control") as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph 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 or significant deficiencies may exist that have not been identified.

During our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. Our comments regarding these matters are provided on pages 2 through 41.

The purpose of this letter is solely to communicate certain observations that are not considered significant deficiencies or material weaknesses in internal control, but which provide opportunities to improve internal control. Accordingly, this management letter is not suitable for any other purpose.

*Cherry Bekaert LLP*

Orlando, Florida  
September 12, 2025

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA  
SCHOOL INTERNAL ACCOUNTS  
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

*YEAR ENDED JUNE 30, 2025*

---

**Bayshore Elementary School**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted the following:

1. The Activity Fundraiser Request and Profit and Loss Statement form was not properly completed for one of the fundraisers tested. All fundraising requests must be documented on the District authorized fundraising activity request form and must be approved prior to the commencement of the fundraising activity. The fundraising form must include the start and end dates, and the profit and loss statement must be properly completed and approved at the close of each fundraiser.
2. For one of the five receipts tested, the pre-numbered receipt from the issued receipt book totaling \$396 was not completed correctly. Pre-numbered receipts from the issued receipt book must be completed and contain enough information to substantiate the Report of Monies Collected form for any amounts collected of \$5 or greater.

During our test of disbursements, we noted no findings.

During our test of journal entries and bank reconciliations, we noted no findings.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)**

*YEAR ENDED JUNE 30, 2025*

---

**Chester A. Moore Elementary School**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted the following:

1. The Activity Fundraiser Request and Profit and Loss Statement form was not properly completed for two of the fundraisers tested. All fundraising requests must be documented on the District authorized fundraising activity request form and must be approved prior to the commencement of the fundraising activity. The fundraising form must include the start and end dates, and the profit and loss statement must be properly completed and approved at the close of each fundraiser.

During our test of disbursements, we noted the following:

1. For one of the five disbursements tested totaling \$75, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.

During our test of journal entries and bank reconciliations, we noted the findings:

1. Two of the bank reconciliations tested contained at least one check older than six months old. Checks dated six months prior to the report month should be voided and journaled into the stale dated check account.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)**

*YEAR ENDED JUNE 30, 2025*

---

**Fairlawn Elementary School**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted the following:

1. For one of the ten receipts tested totaling \$207, the funds were not turned in to the bookkeeper timely. All monies collected must be submitted to the bookkeeper by the next business day.

During our test of disbursements, we noted the following:

1. A check requisition or check request was not approved prior to check issuance for one of the four disbursements tested totaling \$10,000. A check requisition form must be completed and properly approved prior to check issuance.

During our test of journal entries and bank reconciliations, we noted no findings.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)**

*YEAR ENDED JUNE 30, 2025*

---

**Floresta Elementary School**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted the following:

1. For five of the six receipts tested totaling \$8,400, the funds were not turned in to the bookkeeper timely. All monies collected must be submitted to the bookkeeper by the next business day.
2. For two of the six receipts tested totaling \$3,575, funds were not deposited within five working days of receipt. All funds collected must be deposited no later than five working days after receipt.
3. The Activity Fundraiser Request and Profit and Loss Statement form was not properly completed for one of the fundraisers tested. All fundraising requests must be documented on the District authorized fundraising activity request form and must be approved prior to the commencement of the fundraising activity. The fundraising form must include the start and end dates, and the profit and loss statement must be properly completed and approved at the close of each fundraiser.

During our test of disbursements, we noted the following:

1. For four of the six disbursements tested totaling \$667, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.

During our test of journal entries and bank reconciliations, we noted the findings:

1. Both bank reconciliations tested contained at least one check older than six months old. Checks dated six months prior to the report month should be voided and journaled into the stale dated check account.
2. For one of the bank reconciliations tested, the review was not completed and authorized timely. All bank reconciliations are required to be completed, reviewed, and signed by the principal by the 20<sup>th</sup> of the following month.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)**

*YEAR ENDED JUNE 30, 2025*

---

**Frances K. Sweet Elementary School**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted no findings.

During our test of disbursements, we noted the following:

1. A check requisition or check request was not completed prior to check issuance for one of the five disbursements tested totaling \$231. A check requisition form must be completed and properly approved prior to check issuance.
2. For two of the five disbursements tested totaling \$15,760, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.

During our test of journal entries and bank reconciliations, we noted the following:

1. One of the bank reconciliations tested contained at least one check older than six months old. Checks dated six months prior to the report month should be voided and journaled into the stale dated check account.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)

*YEAR ENDED JUNE 30, 2025*

---

**Lakewood Park Elementary School**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted no findings.

During our test of disbursements, we noted no findings.

During our test of journal entries and bank reconciliations, we noted no findings.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)

*YEAR ENDED JUNE 30, 2025*

---

**Lawnwood Elementary School**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted no findings.

During our test of disbursements, we noted no findings.

During our test of journal entries and bank reconciliations, we noted no findings.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)**

*YEAR ENDED JUNE 30, 2025*

---

**Mariposa Elementary School**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted the finding:

1. For one of the six receipts tested totaling \$162, the funds were not turned in to the bookkeeper timely. All monies collected must be submitted to the bookkeeper by the next business day.

During our test of disbursements, we noted no findings.

During our test of journal entries and bank reconciliations, we noted these findings:

1. One of the bank reconciliations tested contained at least one check older than six months old. Checks dated six months prior to the report month should be voided and journaled into the stale dated check account.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)**

*YEAR ENDED JUNE 30, 2025*

---

**Morningside Elementary School**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted the following:

1. Student receipts were not provided for amounts paid to the school that is over \$5 for one of the amounts tested.
2. The Activity Fundraiser Request and Profit and Loss Statement form was not properly completed for one of the fundraisers tested. All fundraising requests must be documented on the District authorized fundraising activity request form and must be approved prior to the commencement of the fundraising activity. The fundraising form must include the start and end dates, and the profit and loss statement must be properly completed and approved at the close of each fundraiser.

During our test of disbursements, we noted the following:

1. Three informal written quotes were not obtained for one disbursement tested over the required thresholds. For purchases between \$8,000 and \$50,000, informal written quotes shall be solicited from at least three sources prior to issuing a purchase order.

During our test of journal entries and bank reconciliations, we noted no findings.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)**

*YEAR ENDED JUNE 30, 2025*

---

**Parkway Elementary School**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted the following:

1. The Activity Fundraiser Request and Profit and Loss Statement form was not properly completed for one of the fundraisers tested. All fundraising requests must be documented on the District authorized fundraising activity request form and must be approved prior to the commencement of the fundraising activity. The fundraising profit and loss statement must be properly completed and approved at the close of each fundraiser.

During our test of disbursements, we noted no findings.

During our test of journal entries and bank reconciliations, we noted no findings.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)

*YEAR ENDED JUNE 30, 2025*

---

**River's Edge Elementary School**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted no findings.

During our test of disbursements, we noted the following:

1. Three informal written quotes were not obtained for one disbursement tested over the required thresholds. For purchases between \$8,000 and \$50,000, informal written quotes shall be solicited from at least three sources prior to issuing a purchase order.

During our test of journal entries and bank reconciliations, we noted no findings.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)**

*YEAR ENDED JUNE 30, 2025*

---

**Savanna Ridge Elementary School**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted the following:

1. Report of Monies Collected ("ROMC") forms were not completed correctly for two of the six receipts tested totaling \$1,357. The ROMC must include the beginning and ending receipt number and be submitted to the bookkeeper and certified by the next business day after collection.
2. For five of the six receipts tested totaling \$4,614, the funds were not turned in to the bookkeeper timely. All monies collected must be submitted to the bookkeeper by the next business day.
3. For two of the six receipts tested totaling \$1,967, funds were not deposited within five working days of receipt. All funds collected must be deposited no later than five working days after receipt.
4. The Activity Fundraiser Request and Profit and Loss Statement form was not properly completed for two of the fundraisers tested. All fundraising requests must be documented on the District authorized fundraising activity request form and must be approved prior to the commencement of the fundraising activity. The fundraising form must include the start and end dates, and the profit and loss statement must be properly completed and approved at the close of each fundraiser.

During our test of disbursements, we noted the following:

1. For five of the six disbursements tested totaling \$5,553, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.

During our test of journal entries and bank reconciliations, we noted the following:

1. Two of the bank reconciliations tested contained at least one check older than six months old. Checks dated six months prior to the report month should be voided and journaled into the stale dated check account.
2. For one of the bank reconciliations tested, the review was not completed and authorized timely. All bank reconciliations are required to be completed, reviewed, and signed by the principal by the 20<sup>th</sup> of the following month.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)**

*YEAR ENDED JUNE 30, 2025*

---

**St. Lucie Elementary School**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted no findings.

During our test of disbursements, we noted the following:

1. A check requisition or check request was not completed prior to check issuance for one of the four disbursements tested totaling \$1,001. A check requisition form must be completed and properly approved prior to check issuance.

During our test of journal entries and bank reconciliations, we noted the findings:

1. For one of the bank reconciliations tested, the review was not completed and authorized timely. All bank reconciliations are required to be completed, reviewed, and signed by the Principal by the 20<sup>th</sup> of the following month.
2. One of the bank reconciliations tested contained at least one check older than six months old. Checks dated six months prior to the report month should be voided and journaled into the stale dated check account.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)

*YEAR ENDED JUNE 30, 2025*

---

**Village Green Elementary School**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted no findings:

During our test of disbursements, we noted no findings.

During our test of journal entries and bank reconciliations, we noted no findings.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)

*YEAR ENDED JUNE 30, 2025*

---

**Weatherbee Elementary School**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted the following:

1. The Activity Fundraiser Request and Profit and Loss Statement form was not properly completed for one of the fundraisers tested. All fundraising requests must be documented on the District authorized fundraising activity request form and must be approved prior to the commencement of the fundraising activity. The fundraising form must include the start and end dates, and the profit and loss statement must be properly completed and approved at the close of each fundraiser.

During our test of disbursements, we noted no findings.

During our test of journal entries and bank reconciliations, we noted no findings.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)**

*YEAR ENDED JUNE 30, 2025*

---

**White City Elementary School**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted the following:

1. The Activity Fundraiser Request and Profit and Loss Statement form was not properly completed for two of the fundraisers tested. All fundraising requests must be documented on the District authorized fundraising activity request form and must be approved prior to the commencement of the fundraising activity. The fundraising profit and loss statement must be properly completed and approved at the close of each fundraiser.
2. For one of the five receipts tested totaling \$173, the pre-numbered receipt from the issued receipt book was not completed correctly. Pre-numbered receipts from the issued receipt book must be completed and contain enough information to substantiate the Report of Monies Collected form for any amounts collected of \$5 or greater.
3. For one of the five receipts tested totaling \$173, the funds were not turned in to the bookkeeper timely. All monies collected must be submitted to the bookkeeper by the next business day.

During our test of disbursements, we noted the following:

1. A check requisition or check request was not completed prior to check issuance for one of the five disbursements tested totaling \$1,098. A check requisition form must be completed and properly approved prior to check issuance.

During our test of journal entries and bank reconciliations, we noted no findings.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)

*YEAR ENDED JUNE 30, 2025*

---

**Windmill Point Elementary School**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted the following:

1. For one of the six receipts tested totaling \$242, the pre-numbered receipt from the issued receipt book was not completed correctly. Pre-numbered receipts from the issued receipt book must be completed and contain enough information to substantiate the Report of Monies Collected form for any amounts collected of \$5 or greater.

During our test of disbursements, we noted no findings.

During our test of journal entries and bank reconciliations, we noted the following.

1. Both of the bank reconciliations tested contained at least one check older than six months old. Checks dated six months prior to the report month should be voided and journaled into the stale dated check account.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)

*YEAR ENDED JUNE 30, 2025*

---

**Allapattah Flats K-8**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted the following:

1. For one of the seven receipts tested totaling \$1,442, the funds were not turned in to the bookkeeper timely. All monies collected must be submitted to the bookkeeper by the next business day.

During our test of disbursements, we noted the following:

1. Three informal written quotes were not obtained for one of the disbursements tested over the required thresholds. For purchases between \$8,000 and \$50,000, informal written quotes shall be solicited from at least three sources prior to issuing a purchase order.
2. For one of the six disbursements tested totaling \$4,590, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.

During our test of journal entries and bank reconciliations, we noted no findings.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)**

*YEAR ENDED JUNE 30, 2025*

---

**Creative Arts Academy of St. Lucie**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted the following:

1. The Activity Fundraiser Request and Profit and Loss Statement form was not properly completed for one of the fundraisers tested. All fundraising requests must be documented on the District authorized fundraising activity request form and must be approved prior to the commencement of the fundraising activity. The fundraising form must include the start and end dates, and the profit and loss statement must be properly completed and approved at the close of each fundraiser.
2. For two of the seven receipts tested totaling \$5,515, the funds were not turned in to the bookkeeper timely. All monies collected must be submitted to the bookkeeper by the next business day.

During our test of disbursements, we noted no findings.

During our test of journal entries and bank reconciliations, we noted no findings.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)**

*YEAR ENDED JUNE 30, 2025*

---

**Manatee Academy K-8**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted the following:

1. One of the collections totaling \$850 was not deposited within five days of the initial receipt. The Report of Monies Collected ("ROMC") was dated for 10/23/2024 and the deposit slip was dated for 11/4/2024, 6 business days later.
2. The Activity Fundraiser Request and Profit and Loss Statement form was not properly completed for one of the fundraisers tested. All fundraising requests must be documented on the District authorized fundraising activity request form and must be approved prior to the commencement of the fundraising activity. The fundraising form must include the start and end dates, and the profit and loss statement must be properly completed and approved at the close of each fundraiser.

During our test of disbursements, we noted the following:

1. A log for gift cards was not properly completed and maintained as required.

During our test of journal entries and bank reconciliations, we noted no findings.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)**

*YEAR ENDED JUNE 30, 2025*

---

**Northport K-8**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted the following:

1. The Activity Fundraiser Request and Profit and Loss Statement form was not properly completed for one of the fundraisers tested. All fundraising requests must be documented on the District authorized fundraising activity request form and must be approved prior to the commencement of the fundraising activity. The fundraising form must include the start and end dates, and the profit and loss statement must be properly completed and approved at the close of each fundraiser.
2. For one of the seven receipts tested totaling \$66, the pre-numbered receipt from the issued receipt book was not completed correctly. Pre-numbered receipts from the issued receipt book must be completed and contain enough information to substantiate the Report of Monies Collected form for any amounts collected of \$5 or greater.

During our test of disbursements, we noted no findings.

During our test of journal entries and bank reconciliations, we noted the following:

1. One of the bank reconciliations tested contained at least one check older than six months old. Checks dated six months prior to the report month should be voided and journaled into the stale dated check account.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)**

*YEAR ENDED JUNE 30, 2025*

---

**Oak Hammock K-8**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted the following:

1. Report of Monies Collected ("ROMC") form was not completed correctly for one of the ten receipts tested totaling \$245. The ROMC must include the beginning and ending receipt number (or check number where applicable) and be submitted to the bookkeeper and certified by the next business day after collection.
2. The Activity Fundraiser Request and Profit and Loss Statement form was not completed for one of the fundraisers tested. All fundraising requests must be documented on the District authorized fundraising activity request form and must be approved prior to the commencement of the fundraising activity. The fundraising form must include the start and end dates, and the profit and loss statement must be properly completed and approved at the close of each fundraiser.
3. For one of the receipts tested, a pre-numbered receipt from the issued receipt book was not completed correctly. Pre-numbered receipts from the issued receipt book must be completed and contain enough information to substantiate the ROMC form for any amounts collected of \$5 or greater.

During our test of disbursements, we noted the following:

1. Proper supporting documentation was not provided for one of the tested disbursements. An invoice or receipt substantiating purchase, check copy, and check requisition shall be maintained on file for all disbursements.

During our test of journal entries and bank reconciliations, we noted no findings.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)**

*YEAR ENDED JUNE 30, 2025*

---

**Palm Pointe Educational Research School K-8**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted the following:

1. For one of the seven receipts tested totaling \$1,511, the collection was not entered into the general ledger within five working days after receipt.
2. Report of Monies Collected ("ROMC") form was not completed correctly for one of the seven receipts tested totaling \$2,279. The ROMC must include the beginning and ending receipt number and be submitted to the bookkeeper and certified by the next business day after collection.

During our test of disbursements, we noted no findings.

During our test of journal entries and bank reconciliations, we noted the following:

1. Two bank reconciliations tested contained at least one check older than six months old. Checks dated six months prior to the report month should be voided and journaled into the stale dated check account.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)**

*YEAR ENDED JUNE 30, 2025*

---

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

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted the following:

1. For two of the seven receipts tested totaling \$283, the pre-numbered receipt from the issued receipt book was not completed correctly. Pre-numbered receipts from the issued receipt book must be completed and contain enough information to substantiate the Report of Monies Collected form for any amounts collected of \$5 or greater.
2. For one of the seven receipts tested totaling \$60, the funds were not turned in to the bookkeeper timely. All monies collected must be submitted to the bookkeeper by the next business day.

During our test of disbursements, we noted no findings.

During our test of journal entries and bank reconciliations, we noted no findings.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)**

*YEAR ENDED JUNE 30, 2025*

---

**St. Lucie West K-8**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted the following:

1. For one of the seven receipts tested totaling \$224, funds were not deposited within five working days of receipt. All funds collected must be deposited no later than five working days after receipt.
2. For one of the seven receipts tested totaling \$10, the pre-numbered receipt from the issued receipt book was not completed correctly. Pre-numbered receipts from the issued receipt book must be completed and contain enough information to substantiate the Report of Monies Collected form for any amounts collected of \$5 or greater.

During our test of disbursements, we noted the following:

1. Three informal written quotes were not obtained for one of the disbursements tested over the required thresholds. For purchases between \$8,000 and \$50,000, informal written quotes shall be solicited from at least three sources prior to issuing a purchase order.
2. A log for gift cards was not properly completed and maintained as required.

During our test of journal entries and bank reconciliations, we noted no findings.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)

*YEAR ENDED JUNE 30, 2025*

---

**West Gate K-8**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted the following:

1. For two of the seven receipts tested, the pre-numbered receipt from the issued receipt book totaling \$146 was not completed correctly. Pre-numbered receipts from the issued receipt book must be completed and contain enough information to substantiate the Report of Monies Collected form for any amounts collected of \$5 or greater.

During our test of disbursements, we noted no findings.

During our test of journal entries and bank reconciliations, we noted no findings.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)**

*YEAR ENDED JUNE 30, 2025*

---

**Dan McCarty Middle School**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted the following:

1. The Activity Fundraiser Request and Profit and Loss Statement form was not properly completed for two of the fundraisers tested. All fundraising requests must be documented on the District authorized fundraising activity request form and must be approved prior to the commencement of the fundraising activity. The fundraising form must include the start and end dates, and the profit and loss statement must be properly completed and approved at the close of each fundraiser.
2. For two of the eight receipts tested totaling \$404, the funds were not turned in to the bookkeeper timely. All monies collected must be submitted to the bookkeeper by the next business day.

During our test of disbursements, we noted the following:

1. Three written quotes were not obtained for one of the disbursements tested over the required thresholds. For purchases between \$8,000 and \$50,000, informal written quotes shall be solicited from at least three sources prior to issuing a purchase order.

During our test of journal entries and bank reconciliations, we noted the following:

1. One of the bank reconciliations tested contained at least one check older than six months old. Checks dated six months prior to the report month should be voided and journaled into the stale dated check account.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)

*YEAR ENDED JUNE 30, 2025*

---

**Forest Grove Middle School**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted the following:

1. For one of the ten receipts tested totaling \$30, the collection was not entered into the general ledger within five working days after receipt.

During our test of disbursements, we noted no findings.

During our test of journal entries and bank reconciliations, we noted no findings.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)**

*YEAR ENDED JUNE 30, 2025*

---

**Southern Oaks Middle School**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted the following:

1. Report of Monies Collected ("ROMC") forms were not completed correctly for three of the eight receipts tested \$755. The ROMC must include the beginning and ending receipt number and be submitted to the bookkeeper and certified by the next business day after collection.
2. Proper supporting documentation was not provided for three of the eight receipts tested totaling \$755. An official receipt (SBAA), ROMC, deposit slip, Fundraiser form and student receipts/logs when applicable, shall be maintained on file for all receipts.
3. For three of the eight receipts tested totaling \$755, there was insufficient documentation to support funds were deposited within five working days of receipt. All funds collected must be deposited no later than five working days after receipt.
4. For two of the eight receipts tested totaling \$554, there was insufficient documentation to support that funds were turned in to the bookkeeper timely. All monies collected must be submitted to the bookkeeper by the next business day.
5. For one of the ten receipts tested totaling \$50, the pre-numbered receipt from the issued receipt book was not completed correctly. Pre-numbered receipts from the issued receipt book must be completed and contain enough information to substantiate the ROMC form for any amounts collected of \$5 or greater.
6. The Activity Fundraiser Request and Profit and Loss Statement form was not provided for one of the fundraisers tested. All fundraising requests must be documented on the District authorized fundraising activity request form and must be approved prior to the commencement of the fundraising activity. The fundraising profit and loss statement must be properly completed and approved at the close of each fundraiser.

During our test of disbursements, we noted the following:

1. For six of the seven disbursements tested totaling \$11,695 the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.
2. Proper supporting documentation was not provided for three of the seven disbursements tested totaling \$11,072. An invoice or receipt substantiating purchase, check copy, and check requisition shall be maintained on file for all disbursements.
3. Two checks totaling \$363 did not have adequate documentation to support that the checks contained two authorized signatures. All checks must be signed with two signatures as prescribed by the principal.
4. A check requisition or check request was not completed prior to check issuance for two of the seven disbursements tested totaling \$363. A check requisition form must be completed and properly approved prior to check issuance.

During our test of journal entries and bank reconciliations, we noted the following:

1. Both bank reconciliations tested contained at least one check older than six months old. Checks dated six months prior to the report month should be voided and journaled into the stale dated check account.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)

*YEAR ENDED JUNE 30, 2025*

---

**Southport Middle School**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted no findings.

During our test of disbursements, we noted no findings.

During our test of journal entries and bank reconciliations, we noted the findings:

1. Both bank reconciliations tested contained at least one check older than six months old. Checks dated six months prior to the report month should be voided and journaled into the stale dated check account.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)**

*YEAR ENDED JUNE 30, 2025*

---

**Fort Pierce Central High School**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted the following findings:

1. The Activity Fundraiser Request and Profit and Loss Statement form was not properly completed for one of the fundraisers tested. All fundraising requests must be documented on the District authorized fundraising activity request form and must be approved prior to the commencement of the fundraising activity. The fundraising form must include the start and end dates, and the profit and loss statement must be properly completed and approved at the close of each fundraiser.

During our test of disbursements, we noted the following findings:

1. Three informal written quotes or a sole source letter was not obtained for one of the disbursements tested over the required thresholds. For purchases between \$8,000 and \$50,000, informal written quotes shall be solicited from at least three sources prior to issuing a purchase order.

During our test of journal entries and bank reconciliations, we noted no findings.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)**

*YEAR ENDED JUNE 30, 2025*

---

**Fort Pierce Westwood High School**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted the following:

1. For one of the eleven receipts tested totaling \$7,196, the pre-numbered receipt from the issued receipt book was not completed correctly. Pre-numbered receipts or check numbers from the issued receipt book must be completed and contain enough information to substantiate the Report of Monies Collected form for any amounts collected of \$5 or greater.
2. For one of the eleven receipts tested totaling \$12,029, funds were not deposited within five working days of receipt. All funds collected must be deposited no later than five working days after receipt.
3. The Activity Fundraiser Request and Profit and Loss Statement form was not properly completed for two of the fundraisers tested. All fundraising requests must be documented on the District authorized fundraising activity request form and must be approved prior to the commencement of the fundraising activity. The fundraising profit and loss statement must be properly completed and approved at the close of each fundraiser.

During our test of disbursements, we noted the following:

1. Three informal written quotes were not obtained for one of the disbursements tested over the required thresholds. For purchases between \$8,000 and \$50,000, informal written quotes shall be solicited from at least three sources prior to issuing a purchase order.

During our test of journal entries and bank reconciliations, we noted the findings:

1. Both of the bank reconciliations tested contained at least one check older than six months old. Checks dated six months prior to the report month should be voided and journaled into the stale dated check account.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)**

*YEAR ENDED JUNE 30, 2025*

---

**Lincoln Park Academy**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted the following:

1. The Activity Fundraiser Request and Profit and Loss Statement form was not properly completed for three of the fundraisers tested. All fundraising requests must be documented on the District authorized fundraising activity request form and must be approved prior to the commencement of the fundraising activity. The fundraising profit and loss statement must be properly completed and approved at the close of each fundraiser.
2. For two of the eleven receipts tested, an acknowledgement letter from the school for a donation of \$250 or greater was not maintained on file. The school must issue, and maintain on file, a written acknowledgement letter for donations of \$250 or greater.
3. Report of Monies Collected ("ROMC") forms were not completed correctly for four of the eleven receipts tested totaling \$9,397. The ROMC must include the beginning and ending receipt number and be submitted to the bookkeeper and certified by the next business day after collection.
4. Proper supporting documentation was not provided for two of the eleven receipts tested totaling \$6,305. An official receipt (SBAA), ROMC, deposit slip, Fundraiser form and student receipts/ logs when applicable, shall be maintained on file for all receipts.
5. For one of the eleven receipts tested, the pre-numbered receipt from the issued receipt book totaling \$104 was not completed correctly. Pre-numbered receipts from the issued receipt book must be completed and contain enough information to substantiate the ROMC form for any amounts collected of \$5 or greater.
6. There was no Ticket Inventory Log maintained for one of the ticket sales tested. All tickets shall be pre-numbered and proper documentation of inventories shall be maintained.
7. For four of the eleven receipts tested totaling \$6,434, the funds were not turned in to the bookkeeper timely. All monies collected must be submitted to the bookkeeper by the next business day.
8. For three of the eleven receipts tested totaling \$6,538, funds were not deposited within five working days of receipt. All funds collected must be deposited no later than five working days after receipt.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)**

*YEAR ENDED JUNE 30, 2025*

---

**Lincoln Park Academy (continued)**

During our test of disbursements, we noted the following:

1. Proper supporting documentation was not provided for one of the eight disbursements tested totaling \$28,774. An invoice or receipt substantiating purchase, check copy, and check requisition shall be maintained on file for all disbursements.
2. For two of the eight disbursements tested totaling \$28,848, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.
3. A check requisition or check request was not completed prior to check issuance for two of the eight disbursements tested totaling \$789. A check requisition form must be completed and properly approved prior to check issuance.
4. Three written quotes were not obtained for one of the disbursements tested over the required thresholds. For purchases between \$8,000 and \$50,000, informal written quotes shall be solicited from at least three sources prior to issuing a purchase order.
5. A log for gift cards was not properly completed and maintained as required.

During our test of journal entries and bank reconciliations, we noted the findings:

1. For one of the bank reconciliations tested, the review was not completed and authorized timely. All bank reconciliations are required to be completed, reviewed, and signed by the principal by the 20<sup>th</sup> of the following month.
2. Both bank reconciliations tested contained at least one check older than six months old. Checks dated six months prior to the report month should be voided and journaled into the stale dated check account.
3. Proper approval was not provided for one of the journal entries tested. A journal entry shall be signed off by the Principal authorizing the transfer of funds.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)

*YEAR ENDED JUNE 30, 2025*

---

**Port St. Lucie High School**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted the following:

1. For one of the ten receipts tested totaling \$1,293, the funds were not turned in to the bookkeeper timely. All monies collected must be submitted to the bookkeeper by the next business day.

During our test of disbursements, we noted no findings.

During our test of journal entries and bank reconciliations, we noted no findings.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
**MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)**

*YEAR ENDED JUNE 30, 2025*

---

**St. Lucie West Centennial High School**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted the following:

1. For one of the ten receipts tested, the pre-numbered receipt from the issued receipt book totaling \$6,715 was not completed correctly. Pre-numbered receipts from the issued receipt book must be completed and contain enough information to substantiate the Report of Monies Collected form for any amounts collected of \$5 or greater.
2. For two of the ten receipts tested totaling \$2,790, the funds were not turned in to the bookkeeper timely. All monies collected must be submitted to the bookkeeper by the next business day.

During our test of disbursements, we noted no findings.

During our test of journal entries and bank reconciliations, we noted the following:

1. Two of the bank reconciliations tested contained at least one check older than six months old. Checks dated six months prior to the report month should be voided and journaled into the stale dated check account.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)

*YEAR ENDED JUNE 30, 2025*

---

**Treasure Coast High School**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted the following:

1. For one of the ten receipts tested totaling \$50, funds were not deposited within five working days of receipt. All funds collected must be deposited no later than five working days after receipt.

During our test of disbursements, we noted no findings:

During our test of journal entries and bank reconciliations, we noted no findings.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)

*YEAR ENDED JUNE 30, 2025*

---

**Dale Cassens Education Complex**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted no findings.

During our test of disbursements, we noted no findings.

During our test of journal entries and bank reconciliations, we noted no findings.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)

*YEAR ENDED JUNE 30, 2025*

---

**Mosaic Digital Academy**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted no findings.

During our test of disbursements, we noted no findings.

During our test of journal entries and bank reconciliations, we noted no findings.

**THE DISTRICT OF ST LUCIE COUNTY, FLORIDA**  
**SCHOOL INTERNAL ACCOUNTS**  
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)

*YEAR ENDED JUNE 30, 2025*

---

**Performance Based Preparatory Academy**

Except as noted below, the fiscal year June 30, 2024, findings were corrected.

During our test of receipts, we noted no findings.

During our test of disbursements, we noted no findings.

During our test of journal entries and bank reconciliations, we noted no findings.