

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

FINANCIAL STATEMENTS

June 30, 2020



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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 statements of fiduciary net position and changes in fiduciary net position of St. Lucie County Public Schools' Internal Accounts Fund ("Internal Funds"), for those thirty-nine schools listed in Exhibit A to the financial statements, as of and for the year ended June 30, 2020, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements 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 statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements 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 statements.

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 statements referred to above present 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 statements, as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements presents only the statements of fiduciary net position and changes in fiduciary net position 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 and for the year ended June 30, 2020, in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Change in Accounting Principle

As discussed in Note 2 to the financial statements, in fiscal year 2020, the School District of St. Lucie County, Florida adopted the new accounting guidance in GASB No. 84, *Fiduciary Activities*. 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 statements of fiduciary net position and changes in fiduciary net position of St. Lucie County Public Schools' Internal Accounts Fund. The accompanying supplemental schedule of additions, deductions and changes in fiduciary net position by school for the year ended June 30, 2020, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplemental schedule of additions, deductions and changes in fiduciary net position by school for the year ended June 30, 2020, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, 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 fiduciary net position by school is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2020 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.

Cam, Riggs & Ingram, L.L.C.

Melbourne, Florida
December 30, 2020



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The School District of St. Lucie County, Florida
School Internal Accounts Fund
Statement of Fiduciary Net Position

<i>June 30, 2020</i>	Custodial Funds
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Assets	
Cash and cash equivalents	\$ 2,887,845
Accounts receivable	42,988
Inventory	30,361
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Total assets	2,961,194
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Liabilities	
Accounts payable	50,167
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Net Position	
Restricted for Student organizations	\$ 2,911,027
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The accompanying notes are an integral part of these financial statements.

The School District of St. Lucie County, Florida
School Internal Accounts Fund
Statement of Changes in Fiduciary Net Position

<i>For the year ended June 30, 2020</i>	Custodial Funds
Additions	
Charges for services	\$ 6,627,586
Total additions	6,627,586
Deductions	
Instruction and student services	5,588,990
General and central services	631,234
Total deductions	6,220,224
Net increase in fiduciary net position	407,362
Net position, beginning of year, as originally stated	-
Net position, restatement (Note 2)	2,503,665
Net position, beginning of year, as restated	2,503,665
Net position, end of year	\$ 2,911,027

The accompanying notes are an integral part of these financial statements.

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

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

Reporting Entity

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 a custodial fund in the St. Lucie County Public Schools' comprehensive annual financial report. The accompanying financial statements present only the Schools' Internal Funds and are 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.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

St. Lucie County Public Schools accounts for its student activity accounts as a custodial 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, fiduciary net position, additions and deductions. Each sub-fund is divided into seven student activity/project classifications. These classifications are athletics, music, classes, clubs, departments, trust and general.

Because the receipts collected by these sub-funds are not available for unrestricted use, these sub-funds are 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 statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting* in conformity with accounting principles generally accepted in the United States of America (GAAP). Revenues are recognized when they have been earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Fund Financial Statements

Fiduciary funds are used to report assets held in a trustee or agency capacity for others that cannot be used to support the government's own programs. Custodial funds are purely custodial and do not involve measurement of results of operations.

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

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, and Fiduciary Net Position

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.

Receivables

Amounts due from individuals or other organizations are recorded net of the allowance for doubtful accounts. St. Lucie County Public Schools considers all amounts due to the Schools at June 30, 2020 to be collectible; therefore, no allowance for doubtful accounts has been recorded.

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 financial statements 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

Management has evaluated subsequent events through the date that the financial statements were available to be issued, December 30, 2020, and determined there were no events that occurred that require disclosure.

Note 2: CHANGE IN ACCOUNTING PRINCIPLE

In fiscal year 2020, St. Lucie County Public Schools implemented GASB Statement No. 84, *Fiduciary Activities*. St. Lucie County Public Schools has a prior period adjustment of \$2,503,665 which was required for restating the prior period balance of fiduciary net position. The June 30, 2019 net position for amounts held for student organizations was classified as a liability "internal accounts payable." St. Lucie County Public Schools has determined that the criteria in paragraph 18 of GASB Statement No. 84 have been met and internal accounts activity of the schools should be reported in a custodial fund.

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

Note 3: DETAILED NOTES ON CUSTODIAL FUNDS

Cash and Cash Equivalents

At June 30, 2020, the Schools' carrying amount of cash deposits was \$2,887,845 and the bank balance was \$3,061,402. As of June 30, 2020, 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.

Note 4: CONTINGENCIES

In March 2020, the World Health Organization made the assessment that the outbreak of the novel coronavirus (COVID-19) can be characterized as a pandemic. As a result, uncertainties have arisen that may have a significant negative impact on the ongoing activities and the future results of the Schools' internal accounts. The occurrence and extent of such an impact will depend on future developments, including (i) the spread of the virus, (ii) government quarantine measures, (iii) voluntary and precautionary restrictions on travel or meetings, (iv) the effects on the financial markets, and (v) the effects on the economy overall, all of which are uncertain as of December 30, 2020.



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SUPPLEMENTAL SCHEDULE



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

For the year ended June 30, 2020

	Bayshore Elementary	C.A. Moore	Fairlawn Elementary	Floresta Elementary
Additions:				
Athletics	\$ -	\$ -	\$ -	\$ 562
Music	-	-	-	-
Classes	15,656	1,306	39,961	7,045
Clubs	998	2,161	2,994	-
Departments	6,638	4,773	23,829	8,106
Trust	31,506	21,087	114,981	29,203
General	5,196	4,640	1,343	5,300
Total additions	59,994	33,967	183,108	50,216
Deductions:				
Athletics	-	-	-	-
Music	-	-	117	383
Classes	15,509	623	37,536	6,973
Clubs	721	364	2,942	-
Departments	4,117	5,807	23,395	6,113
Trust	31,736	21,976	101,887	26,123
General	7,338	4,603	5,049	4,563
Total deductions	59,421	33,373	170,926	44,155
Net increase (decrease) in fiduciary net position	573	594	12,182	6,061
Net position, beginning of year, as restated	30,918	10,626	35,495	25,250
Net position, end of year	\$ 31,491	\$ 11,220	\$ 47,677	\$ 31,311

See independent auditors' report.

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

For the year ended June 30, 2020

	Frances K. Sweet Elementary	Lakewood Park Elementary	Lawnwood Elementary	Mariposa Elementary
Additions:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	73,108	2,031	482	12
Classes	18,116	3,886	3,979	12,703
Clubs	1,790	525	-	93
Departments	7,321	244	4,927	31,173
Trust	21,981	47,754	13,217	15,215
General	7,778	8,155	6,755	5,046
Total additions	130,094	62,595	29,360	64,242
Deductions:				
Athletics	-	-	-	-
Music	64,660	2,366	429	39
Classes	18,105	3,341	3,688	12,419
Clubs	37	285	-	471
Departments	12,043	252	4,699	25,332
Trust	20,987	40,650	11,323	14,733
General	9,446	11,492	7,884	5,360
Total deductions	125,278	58,386	28,023	58,354
Net increase (decrease) in fiduciary net position	4,816	4,209	1,337	5,888
Net position, beginning of year, as restated	29,147	23,746	26,913	29,117
Net position, end of year	\$ 33,963	\$ 27,955	\$ 28,250	\$ 35,005

(Continued)

See independent auditors' report.

For the year ended June 30, 2020

	Morningside Elementary	Parkway Elementary	Rivers Edge Elementary	Savanna Ridge Elementary
Additions:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	15,773	-	-	-
Classes	43,944	3,024	53,032	15,104
Clubs	-	-	-	148
Departments	6,243	6,894	7,234	1,825
Trust	22,154	28,571	17,095	11,765
General	32,214	6,648	5,787	10,026
Total additions	120,328	45,137	83,148	38,868
Deductions:				
Athletics	-	-	-	-
Music	13,054	-	1,772	-
Classes	42,371	3,106	52,811	13,779
Clubs	-	-	817	20
Departments	7,454	8,052	6,339	1,587
Trust	17,705	29,171	14,563	11,353
General	30,672	5,847	6,676	8,797
Total deductions	111,256	46,176	82,978	35,536
Net increase (decrease) in fiduciary net position	9,072	(1,039)	170	3,332
Net position, beginning of year, as restated	16,125	40,002	34,415	11,446
Net position, end of year	\$ 25,197	\$ 38,963	\$ 34,585	\$ 14,778

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

For the year ended June 30, 2020

	St. Lucie Elementary	Village Green Elementary	Weatherbee Elementary	White City Elementary
Additions:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	5,658	14,576	1,075	2,734
Clubs	-	-	502	-
Departments	2,140	6,568	5,186	8,049
Trust	12,183	29,781	10,173	7,067
General	3,888	1,879	7,698	7,170
Total additions	23,869	52,804	24,634	25,020
Deductions:				
Athletics	-	-	-	-
Music	-	224	-	-
Classes	5,745	17,358	1,263	2,720
Clubs	-	-	-	-
Departments	1,779	5,422	4,233	8,584
Trust	12,907	29,014	9,759	8,403
General	3,510	1,644	5,394	7,499
Total deductions	23,941	53,662	20,649	27,206
Net increase (decrease) in fiduciary net position	(72)	(858)	3,985	(2,186)
Net position, beginning of year, as restated	6,368	20,171	16,492	9,626
Net position, end of year	\$ 6,296	\$ 19,313	\$ 20,477	\$ 7,440

(Continued)

See independent auditors' report.

For the year ended June 30, 2020

	Windmill Point Elementary	Total Elementary
Additions:		
Athletics	\$ 8,852	\$ 9,414
Music	-	91,406
Classes	-	241,799
Clubs	-	9,211
Departments	5,791	136,941
Trust	6,097	439,830
General	54,273	173,796
Total additions	75,013	1,102,397
Deductions:		
Athletics	6,461	6,461
Music	169	83,213
Classes	-	237,347
Clubs	-	5,657
Departments	4,502	129,710
Trust	6,332	408,622
General	49,420	175,194
Total deductions	66,884	1,046,204
Net increase (decrease) in fiduciary net position	8,129	56,193
Net position, beginning of year, as restated	16,674	382,531
Net position, end of year	\$ 24,803	\$ 438,724

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

For the year ended June 30, 2020

	Allapattah Flats K - 8	Creative Arts Academy of St. Lucie	Dan McCarty Middle	Forest Grove Middle
Additions:				
Athletics	\$ -	\$ 761	\$ 11,880	\$ 12,160
Music	24,063	17,578	34	26,553
Classes	35,648	6,440	825	16,832
Clubs	-	1,793	916	19,226
Departments	6,500	1,779	833	1,010
Trust	18,702	11,507	770	6,797
General	19,501	2,527	36,090	7,146
Total additions	104,414	42,385	51,348	89,724
Deductions:				
Athletics	-	599	8,742	9,757
Music	17,094	14,241	394	23,174
Classes	28,345	6,368	1,383	14,083
Clubs	-	1,357	702	18,318
Departments	5,173	1,246	838	887
Trust	23,254	11,885	653	8,117
General	14,818	2,340	34,994	4,420
Total deductions	88,684	38,036	47,706	78,756
Net increase (decrease) in fiduciary net position	15,730	4,349	3,642	10,968
Net position, beginning of year, as restated	58,126	14,602	13,716	20,716
Net position, end of year	\$ 73,856	\$ 18,951	\$ 17,358	\$ 31,684

(Continued)

See independent auditors' report.

For the year ended June 30, 2020

	Manatee Academy K - 8	Northport K - 8	Oak Hammock K - 8	Palm Pointe Educational Research School
Additions:				
Athletics	\$ 3,596	\$ 1,846	\$ 1,216	\$ 6,355
Music	1,075	893	23,976	12,577
Classes	27,531	31,847	90,971	49,095
Clubs	7,937	5,376	518	22,964
Departments	6,933	4,701	16,592	23,102
Trust	14,344	28,361	10,741	70,183
General	5,034	9,184	3,752	15,988
Total additions	66,450	82,208	147,766	200,264
Deductions:				
Athletics	5,308	1,032	998	4,477
Music	1,265	1,832	19,300	12,449
Classes	26,409	31,065	89,572	47,083
Clubs	8,562	3,342	926	13,242
Departments	8,351	6,016	16,666	20,602
Trust	18,291	28,330	15,111	65,642
General	3,131	7,500	6,616	24,494
Total deductions	71,317	79,117	149,189	187,989
Net increase (decrease)				
in fiduciary net position	(4,867)	3,091	(1,423)	12,275
Net position, beginning of year,				
as restated	47,825	16,341	49,130	64,903
Net position, end of year	\$ 42,958	\$ 19,432	\$ 47,707	\$ 77,178

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

For the year ended June 30, 2020

	Samuel S. Gaines Academy K - 8	Southern Oaks Middle	Southport Middle	St. Lucie West K - 8
Additions:				
Athletics	\$ 7,572	\$ 14,724	\$ 3,633	\$ 1,860
Music	1,485	12,298	110,927	6,492
Classes	16,700	11,563	1,487	108,116
Clubs	2,227	-	10,356	38,467
Departments	818	7,605	7,794	6,933
Trust	10,185	2,850	3,054	15,933
General	4,975	82,861	36,672	37,149
Total additions	43,962	131,901	173,923	214,950
Deductions:				
Athletics	3,332	10,579	2,916	1,237
Music	970	13,891	107,038	5,675
Classes	16,544	7,344	1,194	104,618
Clubs	1,276	43	6,004	31,682
Departments	1,617	8,723	6,938	6,897
Trust	10,098	2,210	5,813	15,493
General	4,720	77,060	40,062	50,518
Total deductions	38,557	119,850	169,965	216,120
Net increase (decrease) in fiduciary net position	5,405	12,051	3,958	(1,170)
Net position, beginning of year, as restated	18,189	30,925	26,389	95,820
Net position, end of year	\$ 23,594	\$ 42,976	\$ 30,347	\$ 94,650

(Continued)

See independent auditors' report.

For the year ended June 30, 2020

	West Gate K - 8	Total Middle / K-8
Additions:		
Athletics	\$ 12,824	\$ 78,427
Music	3,320	241,271
Classes	191,535	588,590
Clubs	1,350	111,130
Departments	14,913	99,513
Trust	32,664	226,091
General	51,828	312,707
Total additions	308,434	1,657,729
Deductions:		
Athletics	9,535	58,512
Music	4,888	222,211
Classes	192,982	566,990
Clubs	938	86,392
Departments	16,494	100,448
Trust	22,367	227,264
General	36,418	307,091
Total deductions	283,622	1,568,908
Net increase (decrease) in fiduciary net position	24,812	88,821
Net position, beginning of year, as restated	119,920	576,602
Net position, end of year	\$ 144,732	\$ 665,423

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

For the year ended June 30, 2020

	Fort Pierce Central High	Fort Pierce Westwood High	Lincoln Park Academy	Port St. Lucie High
Additions:				
Athletics	\$ 250,272	\$ 127,587	\$ 166,014	\$ 206,614
Music	35,889	20,661	288,693	56,769
Classes	127,494	72,442	71,930	67,323
Clubs	51,781	141,486	81,827	291,882
Departments	7,106	10,589	9,744	6,987
Trust	195,308	96,958	3,969	59,716
General	16,698	11,571	45,958	15,428
Total additions	684,548	481,294	668,135	704,719
Deductions:				
Athletics	238,568	136,496	148,415	209,502
Music	39,471	25,825	277,339	59,241
Classes	137,390	80,941	62,757	67,737
Clubs	57,116	139,612	59,250	229,375
Departments	5,677	12,195	20,521	1,898
Trust	131,049	52,236	9,063	18,833
General	16,058	14,168	51,245	13,624
Total deductions	625,329	461,473	628,590	600,210
Net increase (decrease) in fiduciary net position	59,219	19,821	39,545	104,509
Net position, beginning of year, as restated	270,854	238,189	222,033	277,302
Net position, end of year	\$ 330,073	\$ 258,010	\$ 261,578	\$ 381,811

(Continued)

See independent auditors' report.

For the year ended June 30, 2020

	St. Lucie West Centennial High	Treasure Coast High	Total High
Additions:			
Athletics	\$ 229,105	\$ 294,263	\$ 1,273,855
Music	42,950	47,765	492,727
Classes	165,640	242,245	747,074
Clubs	90,299	25,611	682,886
Departments	10,905	26,125	71,456
Trust	17,231	33,567	406,749
General	30,551	54,449	174,655
Total additions	586,681	724,025	3,849,402
Deductions:			
Athletics	255,571	258,622	1,247,174
Music	43,947	54,548	500,371
Classes	170,708	270,908	790,441
Clubs	77,794	23,085	586,232
Departments	11,645	18,672	70,608
Trust	12,299	25,186	248,666
General	29,910	22,668	147,673
Total deductions	601,874	673,689	3,591,165
Net increase (decrease) in fiduciary net position	(15,193)	50,336	258,237
Net position, beginning of year, as restated	236,814	286,607	1,531,799
Net position, end of year	\$ 221,621	\$ 336,943	\$ 1,790,036

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

For the year ended June 30, 2020

	Dale Cassens Education Center	Mosaic Digital Academy	Performance Based Prepar- atory Academy	Total Other Units
Additions:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	9,554	-	2,928	12,482
Clubs	-	-	-	-
Departments	-	-	-	-
Trust	301	2,635	94	3,030
General	1,990	310	246	2,546
Total additions	11,845	2,945	3,268	18,058
Deductions:				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	8,861	-	1,570	10,431
Clubs	-	-	-	-
Departments	-	-	-	-
Trust	301	1,777	162	2,240
General	919	157	200	1,276
Total deductions	10,081	1,934	1,932	13,947
Net increase (decrease) in fiduciary net position	1,764	1,011	1,336	4,111
Net position, beginning of year, as restated	6,138	3,161	3,434	12,733
Net position, end of year	\$ 7,902	\$ 4,172	\$ 4,770	\$ 16,844

(Continued)

See independent auditors' report.

For the year ended June 30, 2020

	Total All Schools
Additions:	
Athletics	\$ 1,361,696
Music	825,404
Classes	1,589,945
Clubs	803,227
Departments	307,910
Trust	1,075,700
General	663,704
Total additions	6,627,586
Deductions:	
Athletics	1,312,147
Music	805,795
Classes	1,605,209
Clubs	678,281
Departments	300,766
Trust	886,792
General	631,234
Total deductions	6,220,224
Net increase (decrease) in fiduciary net position	407,362
Net position, beginning of year, as restated	2,503,665
Net position, end of year	\$ 2,911,027

The School District of St. Lucie County, Florida
School Internal Accounts Fund
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 statements of the St. Lucie County Public Schools' Internal Accounts Fund, for those thirty-nine schools listed in Exhibit A to the financial statements, as of and for the year ended June 30, 2020, and have issued our report thereon dated December 30, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the Internal Accounts Fund financial statements, we considered St. Lucie County Public Schools' internal control over financial reporting ("internal control") for the Internal Accounts Fund as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Internal Accounts Fund financial statements, 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 statements are 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to the School Board and management of St. Lucie County Public Schools, in a separate letter dated December 30, 2020.

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.

Cam, Riggs & Ingram, L.L.C.

Melbourne, Florida
December 30, 2020

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

- 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
3573	October 1, 2019	\$750.00
3685	February 24, 2020	\$1,000.00

Fundraising and admission events:

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

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
3536	86023 – Serrano Disney	\$1,000.00
3557	82070 – Drama Club	\$450.00

Fundraising 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.

The School District of St. Lucie County, Florida
School Internal Accounts Fund
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Allapattah Flats K-8 (Continued)

Description	Date of Fundraiser	Date of Principal Approval
Drama Fundraiser – No Collar	September 27, 2019	N/A – Form was not signed by the Principal

Bayshore Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following bank deposit was not deposited timely in the bank. School Board Policy, as presented in the *Principal’s Manual for Internal Accounting*, states that funds collected must be deposited within five working days after receipt and are to not be held over holidays and breaks.

Official receipt number	Official receipt amount	Official receipt date	Deposit date
6612	\$36.00	October 8, 2019	October 17, 2019

C.A. Moore

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following official receipt did not include proper supporting documentation. School Board Policy, as presented in the *Principal’s Manual for Internal Accounting*, states that 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.

The School District of St. Lucie County, Florida
School Internal Accounts Fund
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

C.A. Moore (Continued)

Official receipt number	Official receipt date	Official receipt amount
507906	August 30, 2019	\$442.00

- The support for the following bank deposits could not be located, so it could not be determined if they were 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
507906	\$442.00	August 30, 2019
508004	\$240.00	March 13, 2020
508011	\$500.00	June 24, 2020

Cash disbursements:

- The School Board Procurement Services Policy was not followed for the \$11,049.38 T-shirt expenditure dated August 19, 2019. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires the school to obtain three written quotes for purchases between \$8,000 and \$50,000. Purchases over \$50,000 require a competitive sealed bidding or competitive negotiation.

Fundraising 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 approved by the principal prior to making any commitments.

Description	Fundraiser date	Date of principal approval
Jeans Fundraiser	August 1, 2019 – June 3, 2020	August 19, 2019

- The reconciliation of total receipts and expenses was not completed on the Activity Fundraiser Request and Profit and Loss Statement for the Jeans fundraiser and Popcorn fundraiser. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that 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 Fund
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

C.A. Moore (Continued)

- A ticket sales report was not completed for the After School Dance 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 manager 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.

Creative Arts Academy of St. Lucie

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
3779	\$114.97	October 29, 2019	October 28, 2019

Fundraising and admission events:

- A ticket sales report was not completed in its entirety for the following 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.

Official receipt number	Official receipt amount	Description	Official receipt date
358517	\$585.00	Dance Show	November 11, 2019
358537	\$173.72	Winter Show	December 12, 2019
358645	\$772.00	Musical Theater	April 24, 2020

The School District of St. Lucie County, Florida
School Internal Accounts Fund
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Creative Arts Academy of St. Lucie (Continued)

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
358430	86101 – Athletic Trust/Kids of Hope	\$500.00

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

Official receipt number	Official receipt amount	Date of collection	Date deposited with bookkeeper
358553	\$204.09	January 13, 2020	January 15, 2020

Cash disbursements:

- The following disbursement made from the General Miscellaneous account was not for a school-wide activity or for the benefit of the entire student body. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states the General Miscellaneous account is to be used to benefit the entire student body.

Check number	Check Date	Check amount
3779	October 29, 2019	\$114.97

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.

The School District of St. Lucie County, Florida
School Internal Accounts Fund
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Dale Cassens Education Center (Continued)

Check number	Check amount	Date of approval	Date of purchase
2175	\$1,315.00	January 27, 2020	January 9, 2020

Current year comments

None noted.

Dan McCarty 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. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, 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
3481	\$100.00	March 5, 2020	March 9, 2020	March 10, 2020

Fairlawn Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Outstanding check number 6113 was dated more than 6 months prior to the fiscal year end date (June 2020). School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states checks dated six months prior to the month-end being reconciled should be voided and journaled into the stale dated check account for end of year disbursement to the School Board as unclaimed property.

The School District of St. Lucie County, Florida
School Internal Accounts Fund
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Fairlawn Elementary (Continued)

Cash receipts:

- A monies collected form was not completed 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
5100	September 30, 2019	\$574.72
5149	October 23, 2019	\$10,500.00
5476	June 3, 2020	\$7,393.00

- A log tracking the assignment of student receipt books was not maintained. All student receipts need to be accounted for on a log and inventoried at year-end.

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
6229	\$1,957.87	September 5, 2019	August 19, 2019

Floresta Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- For check number 8318, sales tax was paid on supporting receipts for a student field trip. When purchases are made for the benefit of students, the purchaser should utilize the school's tax-exempt certificate to avoid paying unnecessary sales tax.

The School District of St. Lucie County, Florida
School Internal Accounts Fund
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Floresta Elementary (Continued)

Fundraising and admission events:

- The Activity Fundraiser Request and Profit and Loss Statements for the Holiday Shop Fundraiser, Art Fundraiser and Boo Bash were 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.

Forest Grove Middle

Comments repeated from prior report

None noted.

Current year comments

Fundraising and admission events:

- The ticket sales report for the following admission events were 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.

Official receipt number	Official receipt date	Official receipt amount
442742	November 14, 2019	\$250.00
442776	November 21, 2019	\$264.00
442894	January 31, 2020	\$272.00

- The currency accounting portion of the ticket sales report for following admission events did not agree to the monies collected form.

Official receipt number	Official receipt amount	Amount per Ticket Sales Report
442742	\$250.00	\$248.00
442894	\$272.00	\$352.00

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

- 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
362478	81121 – Football, Varsity	\$500.00

Fundraisers and admission events:

- Tickets sold at admission events were not being accounted for on a Ticket Inventory Record. According to the Financial and Program Cost Accounting and Reporting for Florida Schools manual issued by the Florida Department of Education (the “Red Book”), all tickets shall be pre-numbered and a perpetual inventory shall be maintained. Inventories shall show the beginning and ending numbers of all documents acquired and issued.
- A ticket sales report was not completed for the Homecoming Dance and Prom admission events. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. School must also keep a ticket inventory record.

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
25953	\$385.20	September 25, 2019	August 28, 2019

The School District of St. Lucie County, Florida
School Internal Accounts Fund
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Fort Pierce Central High (Continued)

Fundraisers and admission events:

- The Activity Fundraiser Request and Profit and Loss Statement was not completed for the Texas Roadhouse, Chipotle, and the Valentine’s Bear fundraisers. 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.

Fort Pierce Westwood High

Comments repeated from prior report

Cash receipts:

- 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	Official receipt amount
288782	September 19, 2019	\$1,560.00	\$1,440.00

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

Current year comments

General procedures:

- The following check was dated more than 6 months prior to the fiscal year end date (June 2020). School Board Policy, as presented in the *Principal’s Manual for Internal Accounting*, states checks dated six months prior to the month-end being reconciled 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
53537	December 6, 2019	\$ 41.50

The School District of St. Lucie County, Florida
School Internal Accounts Fund
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Fort Pierce Westwood High (Continued)

Cash receipts:

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

Student receipt numbers	Student receipt date	Student receipt amounts
1758001 - 1758008	February 28, 2020	\$15.00 each

- The following monies collected form was not completed and provided to the bookkeeper in a timely manner. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, 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
288782	\$1,440.00	August 30, 2019	September 9, 2019	September 9, 2019

Cash disbursements:

- The School Board Procurement Services Policy was not followed for the Food Booth expenditure dated April 1, 2020. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires the school to obtain three written quotes for purchases between \$8,000 and \$50,000.

Frances K. Sweet Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- The check requisition for the following checks were not signed and/or dated by the sponsor. 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 signed by the principal and the appropriate sponsor prior to the purchase.

The School District of St. Lucie County, Florida
School Internal Accounts Fund
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Frances K. Sweet Elementary (Continued)

Check number	Check date	Check amount
11751	August 6, 2019	\$1,932.80
11761	October 15, 2019	\$294.25

- The check requisition for the following check was not 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.

Check number	Check date	Check amount
11857	May 15, 2020	\$84.00

- The School Board Procurement Services Policy was not followed for the Atlanta Hotel expenditure dated March 2, 2020. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires the school to obtain three written quotes for purchases between \$8,000 and \$50,000.

Lakewood Park Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

Lawnwood Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

The School District of St. Lucie County, Florida
School Internal Accounts Fund
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Lincoln Park Academy

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The following checks were dated more than 6 months prior to the fiscal year end date (June 2020). School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states checks dated six months prior to the month-end being reconciled 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
29785	April 3, 2019	\$50.00
29898	May 16, 2019	\$375.00
29974	August 6, 2019	\$79.96

- Transfer journal entry number 347020 dated May 4, 2020 transferring \$3,000.00 from the Class Caps & Gowns Account (83085) to the General Miscellaneous Account (87001) was approved by the principal, but was an unallowable transfer. All expenditures from the General account should be for the benefit of the entire student body.

Cash receipts:

- The following monies collected form was not signed or dated by the bookkeeper. 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
376314	May 22, 2020	\$5,340.00

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.

The School District of St. Lucie County, Florida
School Internal Accounts Fund
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Lincoln Park Academy (Continued)

Check number	Check amount	Date of approval	Date of purchase
30052	\$5,277.60	September 18, 2019	July 23, 2019
30231	\$5,540.00	December 16, 2019	December 13, 2019
30433	\$1,345.04	April 24, 2020	January 3, 2020

Fundraising and admission events:

- The Activity Fundraiser Request and Profit and Loss Statement for the Greyhound Dash 5K Race/Walk and Cherrydale Candy Sale fundraisers were 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.
- Sales tax on the cost of items held for resale for the Lay's Chips Fundraiser was not paid to the vendor or calculated and remitted to the Department of Revenue. Sales tax should be remitted to the District Finance Office who will then remit a check to the Florida Department of Revenue, as required.

Manatee Academy K-8

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The following check was dated more than 6 months prior to the fiscal year end date (June 2020). School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states checks dated six months prior to the month-end being reconciled 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
15706	December 11, 2019	\$ 15.00

The School District of St. Lucie County, Florida
School Internal Accounts Fund
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Mariposa Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

Morningside Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

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

Official receipt no.	Official receipt date	Official receipt amount
6953	December 20, 2019	\$115.00

- The following bank deposit was not deposited timely in the bank. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that funds collected must be deposited within five working days after receipt and are to not be held over holidays and breaks.

Official receipt number	Official receipt amount	Official receipt date	Deposit date
6953	\$115.00	December 20, 2019	January 14, 2020

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Morningside Elementary (Continued)

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
10831	\$1,504.29	September 17, 2019	September 16, 2019

Mosaic Digital Academy

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The following check was dated more than 6 months prior to the fiscal year end date (June 2020). School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states checks dated six months prior to the month-end being reconciled 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
176	May 19, 2019	\$100.00

Cash receipts:

- School Pay convenience fees for official cash receipts 229 and 238 were recorded in the wrong account. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states the convenience fee revenue should be recorded to account 86102 (credit card fees).

Northport K-8

Comments repeated from prior report

None noted.

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

Current year comments

Cash receipts:

- A monies collected form could not be located for the following receipt. 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
329852	October 30, 2019	\$5,000.00

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.

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.

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Palm Pointe Educational Research School (Continued)

Official receipt number	Official receipt amount	Date of collection	Date deposited with bookkeeper
10846	\$1,249.24	June 22, 2020	June 25, 2020

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
4216	\$6,532.35	February 13, 2020	February 12, 2020

Fundraising and admission events:

- The Activity Fundraiser Request and Profit and Loss Statement for the Band Apparel fundraiser was not signed by 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.

Parkway Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

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

Official receipt number	Official receipt date	Bank deposit amount	Official receipt amount
350403	November 5, 2019	\$1,063.00	\$1,062.00

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Parkway Elementary (Continued)

- 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
350403	\$1,063.00	November 1, 2019	November 5, 2019
350535	\$310.00	March 9, 2020	March 23, 2020

- 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
350358	\$1,599.95	August 29, 2019	September 9, 2019

Fundraising 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
Big Apple Fundraiser	November 20, 2019	Not signed or dated

- A ticket sales report was not completed for the Jingle Ball 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 manager and the event administrator.

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Parkway Elementary (Continued)

- The Activity Fundraiser Request and Profit and Loss Statement for the Chocolate Fundraiser and Big Apple Fundraiser were not signed by the bookkeeper. 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.

Performance Based Preparatory Academy

Comments repeated from prior report

General procedures:

- There was a material negative balance of \$210 in the yearbook account. There should not be any deficit accounts at year end. Those deficits should be removed through the use of available general funds.

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 2020	February 20, 2020	February 24, 2020

Cash disbursements:

- The check requisition for the following checks were completed after the goods or services were purchased. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that a check requisition must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
1108	\$107.50	August 13, 2019	July 17, 2019
1110	\$102.50	January 7, 2020	January 6, 2020
1116	\$140.00	May 18, 2020	April 24, 2020
1117	\$339.56	May 20, 2020	May 11, 2020

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Port St. Lucie High

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- Check number 35350 was written for \$3,994.59; however, the supporting documentation totaled \$4,143.18. All disbursements should be properly supported and agree with the underlying documentation.
- For check number 35540, sales tax was paid on supporting receipts for student mechanic shop 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.

Fundraising and admission events:

- The Activity Fundraiser Request and Profit and Loss Statement for the National Honor Society, Robotics Texas Roadhouse, Coupon Book, 100-Inning and Chorus fundraisers were not signed by the bookkeeper. 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.
- 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
Coupon Book Fundraiser	February 3 – 14, 2020	February 5, 2020

- The ticket sales report for the Football admission event on September 13, 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.

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Port St. Lucie High (Continued)

- A ticket sales report was not completed for the Homecoming Dance 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 manager and the event administrator.

Rivers Edge Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

Samuel S. Gaines Academy K-8

Comments repeated from prior report

None noted.

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.

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Savanna Ridge Elementary (Continued)

Official receipt number	Official receipt amount	Date of collection	Date deposited with bookkeeper
360903	\$90.00	January 21, 2020	January 31, 2020
360949	\$70.00	February 6, 2020	February 10, 2020

Current year comments

None noted.

Southern Oaks Middle

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The following check was dated more than 6 months prior to the fiscal year end date (June 2020). School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states checks dated six months prior to the month-end being reconciled 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
6905	May 30, 2019	\$ 47.96

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
7019	\$1,725.00	January 17, 2020	October 27, 2019

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Southport Middle

Comments repeated from prior report

None noted.

Current year comments

None noted.

St. Lucie Elementary

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
1602	\$1,770.64	August 21, 2019	June 18, 2019

Current year comments

Cash disbursements:

- Check number 1714 was written for \$1,077.88; however, the supporting documentation totaled \$1,067.25. All disbursements should be properly supported and agree with the underlying documentation.

Fundraising and admission events:

- The ticket sales report for the Valentines Dance admission event on February 14, 2020 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.

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St. Lucie Elementary (Continued)

- The following Activity Fundraiser Request and Profit and Loss Statement was not signed by the principal. 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
Coupon Book Fundraiser	December 6, 2019 – March 13, 2020	Not signed or dated

St. Lucie West Centennial High

Comments repeated from prior report

General procedures:

- For check number 53926, sales tax was paid on supporting receipts for Homecoming MLK float 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.

Current year comments

Fundraising and admission events:

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

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St. Lucie West Centennial High (Continued)

Description	Fundraiser date	Date of principal approval
Sideline Cheer Fundraiser	May 23, 2019	May 30, 2019
NJROTC Fundraiser	August 29, 2019 – September 27, 2019	October 24, 2019

St. Lucie West K-8

Comments repeated from prior report

General procedures:

- The following checks were dated more than 6 months prior to the fiscal year end date (June 2020). School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states checks dated six months prior to the month-end being reconciled 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
11452	January 28, 2019	\$70.00
11878	December 18, 2019	\$72.44

Cash disbursements:

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

Check number	Check amount	Date of approval	Date of purchase
11731	\$4,623.00	August 28, 2019	July 1, 2019
11841	\$4,701.46	December 2, 2019	August/September 2019

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

Check number	Check amount	Check Date	Payee
11721	\$171.51	August 22, 2019	Big Apple Pizza

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St. Lucie West K-8 (Continued)

Fundraising and admission events:

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

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 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
15611	May 1, 2020	\$2,462.00

Cash disbursements:

- The following disbursement made from the General Miscellaneous (Misc) account was not for a school-wide activity or for the benefit of the entire student body. School Board Policy, as presented in the *Principal’s Manual for Internal Accounting*, states the General Misc. account is to be used to benefit the entire student body.

Check number	Check date	Check amount
11721	August 22, 2019	\$171.51

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Treasure Coast High

Comments repeated from prior report

Fundraising and admission events:

- A ticket sales report was not completed for the Prism Band Concert 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 manager and the event administrator.

Current year comments

Fundraising 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
Mulligan's Fundraiser	August 1, 2019 – August 30, 2019	August 3, 2019

- Tickets sold for Homecoming 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.

Village Green Elementary

Comments repeated from prior report

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.

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Village Green Elementary (Continued)

Official receipt number	Official receipt amount	Official receipt date	Deposit date
3171	\$250.00	August 9, 2019	August 19, 2019

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 2020	February 20, 2020	February 27, 2020

Fundraising and admission events:

- The Activity Fundraiser Request and Profit and Loss Statement for the Chocolate Sales Fundraiser and PBIS Luau Fundraiser were not signed by the bookkeeper. 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.
- The following Activity Fundraiser Request and Profit and Loss Statement was not signed by the principal. 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
PBIS Luau Fundraiser	August 30, 2019	Not signed or dated

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Weatherbee 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
1630	\$222.09	January 10, 2020	February 3, 2020

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 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
1569	October 22, 2019	\$10.00

West Gate K-8

Comments repeated from prior report

None noted.

Current year comments

None noted.

The School District of St. Lucie County, Florida
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White City Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- 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.

Cash disbursements:

- We could not confirm the principal signed the check requisitions prior to the purchase for check numbers 1714, 1732, 1736, 1742, and 1763. 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 1732 was written for \$447.22; however, the supporting documentation totaled \$466.03. All disbursements should be properly supported and agree with the underlying documentation.

Fundraising and admission events:

- We could not confirm that the principal signed the Activity Fundraiser Request and Profit and Loss Statements for the Candy Bar and Coupons for Classrooms fundraisers 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.
- The Activity Fundraiser Request and Profit and Loss Statement for the Candy Bar and Coupons for Classrooms fundraisers were not signed by the bookkeeper. 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.

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Windmill Point Elementary

Comments repeated from prior report

Fundraising and admission events:

- A ticket sales report was not completed for the PTO Hocus Pocus or the KG-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 manager and the event administrator.

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 2020	February 20, 2020	February 27, 2020

- Funds of \$1,308.00 for Holiday Shop Sales were recorded in the Principal’s Discretionary account instead of fundraising account. The only receipts to be recorded in the Principal’s Discretionary account are those funds that specifically state that they are to be used at the principal’s discretion.

Fundraising 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
Slap Bracelet Fundraiser	September 9, 2019 - June 4, 2020	September 12, 2019