

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

MANAGEMENT LETTER OF
SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2023

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, 2023, 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 40.

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
October 16, 2023

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

YEAR ENDED JUNE 30, 2023

Bayshore Elementary

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- None noted.

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

YEAR ENDED JUNE 30, 2023

Chester A. Moore Elementary

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- For five of the eight disbursements tested totaling \$1,744, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.
- For one of the eight receipts tested totaling \$80, the funds were not turned in to the bookkeeper timely. All monies collected must be submitted to the bookkeeper by the next business day.
- For one of the eight receipts tested totaling \$24, funds were not deposited within five working days of receipt. All funds collected must be deposited no later than five working days after receipt.
- Report of Monies Collected ("ROMC") forms were not completed correctly for two of the eight receipts tested totaling \$210. 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.

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

YEAR ENDED JUNE 30, 2023

Fairlawn Elementary

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- Report of Monies Collected (“ROMC”) forms were not completed correctly for one of the eight receipts tested totaling \$1,676. 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.
- A check requisition or check request was not completed prior to check issuance for two of the eight disbursements tested totaling \$489. A check requisition form must be completed and properly approved prior to check issuance.

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

YEAR ENDED JUNE 30, 2023

Floresta Elementary

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- For three of the eight receipts tested totaling \$1,942, funds were not deposited within five working days of receipt. All funds collected must be deposited no later than five working days after receipt.
- For one of the eight receipts tested totaling \$754, the funds were not turned in to the bookkeeper timely. All monies collected must be submitted to the bookkeeper by the next business day.
- For one of the eight receipts tested totaling \$754, the collection was not entered into the general ledger within five working days after receipt.
- A check requisition or check request was not completed prior to check issuance for one of the eight disbursements tested totaling \$2,143. A check requisition form must be completed and properly approved prior to check issuance.

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

YEAR ENDED JUNE 30, 2023

Frances K. Sweet Elementary

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- A check requisition or check request was not completed prior to check issuance for one of the eight disbursements tested totaling \$145. A check requisition form must be completed and properly approved prior to check issuance.
- For one of the eight receipts tested totaling \$137, the funds were not turned in to the bookkeeper timely. All monies collected must be submitted to the bookkeeper by the next business day.
- One of the bank reconciliations tested contained at least one check older than six months. Checks dated six months prior to the report month should be voided and journaled into the stale dated check account.
- 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's 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.

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

YEAR ENDED JUNE 30, 2023

Lakewood Park Elementary

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- For three of the eight disbursements tested totaling \$454, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.

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

YEAR ENDED JUNE 30, 2023

Lawnwood Elementary

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- None noted.

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

YEAR ENDED JUNE 30, 2023

Mariposa Elementary

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- A check requisition or check request was not completed prior to check issuance for one of the eight disbursements tested totaling \$87. A check requisition form must be completed and properly approved prior to check issuance.
- Report of Monies Collected (“ROMC”) forms were not completed correctly for one of the eight receipts tested totaling \$255. 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.

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

YEAR ENDED JUNE 30, 2023

Morningside Elementary

Repeated Comments From Prior Year:

- For three of the eight receipts tested totaling \$251, the funds were not turned in to the bookkeeper timely. All monies collected must be submitted to the bookkeeper by the next business day.

Current Year New Comments:

- For four of the eight receipts tested totaling \$451, funds were not deposited within five working days of receipt. All funds collected must be deposited no later than five working days after receipt.
- For four of the eight disbursements tested totaling \$6,777, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.
- 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.
- Report of Monies Collected ("ROMC") forms were not completed correctly for one of the eight receipts tested totaling \$295. 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.

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

YEAR ENDED JUNE 30, 2023

Parkway Elementary

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- For five of the eight disbursements tested totaling \$5,160, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.

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

YEAR ENDED JUNE 30, 2023

River's Edge Elementary

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

None noted.

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

YEAR ENDED JUNE 30, 2023

Savanna Ridge Elementary

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- For six of the eight disbursements tested totaling \$3,123, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.
- For two of the eight receipts tested totaling \$92, the collection was not entered into the general ledger within five working days after receipt.
- One of the bank reconciliations tested contained at least one check older than six months. Checks dated six months prior to the report month should be voided and journaled into the stale dated check account.
- Report of Monies Collected ("ROMC") forms were not completed correctly for two of the eight receipts tested totaling \$457. 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.
- Two checks totaling \$779 did not contain two authorized signatures. All checks must be signed with two signatures as prescribed by the principal.

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

YEAR ENDED JUNE 30, 2023

St. Lucie Elementary

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- For eight of the eight disbursements tested totaling \$5,296, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.
- 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 20th of the following month.
- Report of Monies Collected (“ROMC”) forms were not completed correctly for two of the eight receipts tested totaling \$3,421. 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.

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

YEAR ENDED JUNE 30, 2023

Village Green Elementary

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- For two of the eight disbursements tested totaling \$214, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.
- One of the eight disbursements tested totaling \$4,400 were recorded incorrectly into the general ledger. The proper account provided in the District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.
- 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.
- Two of the bank reconciliations tested contained at least one check older than six months. 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, 2023

Weatherbee Elementary

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- For five of the eight disbursements tested totaling \$3,896, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.
- Report of Monies Collected (“ROMC”) forms were not completed correctly for three of the eight receipts tested totaling \$721. 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.

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

YEAR ENDED JUNE 30, 2023

White City Elementary

Repeated Comments From Prior Year:

- For one of the eight receipts tested totaling \$850, funds were collected directly by the bookkeeper. Under no circumstance should the bookkeeper be the initial collector of monies from any source.

Current Year New Comments:

- For four of the eight disbursements tested totaling \$5,733, the related invoice or vendor receipt was not properly marked as paid with the check number and date to prevent reuse.
- For one of the eight receipts tested totaling \$83, the funds were not turned in to the bookkeeper timely. All monies collected must be submitted to the bookkeeper by the next business day.
- For two of the eight receipts tested totaling \$202, funds were not deposited within five working days of receipt. All funds collected must be deposited no later than five working days after receipt.
- Report of Monies Collected ("ROMC") forms were not completed correctly for five of the eight receipts tested totaling \$3,156. 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.

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

YEAR ENDED JUNE 30, 2023

Windmill Point Elementary

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- For four of the eight disbursements tested totaling \$2,372, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.
- 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 20th of the following month.
- Report of Monies Collected (“ROMC”) forms were not completed correctly for two of the eight receipts tested totaling \$1,195. 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.

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

YEAR ENDED JUNE 30, 2023

Allapattah Flats K-8

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- For five of the ten disbursements tested totaling \$4,015, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.
- 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 20th of the following month.
- For three of the ten receipts tested totaling \$3,461, the funds were not turned in to the bookkeeper timely. All monies collected must be submitted to the bookkeeper by the next business day.
- One of the bank reconciliations tested contained at least one check older than six months. 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, 2023

Creative Arts Academy of St. Lucie

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- 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 20th of the following month.
- For one of the ten receipts tested totaling \$450, the funds were not turned in to the bookkeeper timely. All monies collected must be submitted to the bookkeeper by the next business day.
- For one of the ten receipts tested totaling \$450, funds were not deposited within five working days of receipt. All funds collected must be deposited no later than five working days after receipt.
- For three of the ten disbursements tested totaling \$6,894, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.
- One of the bank reconciliations tested contained at least one check older than six months. 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, 2023

Manatee Academy K-8

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- For one of the ten disbursements tested totaling \$574, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.
- Report of Monies Collected ("ROMC") forms were not completed correctly for two of the ten receipts tested totaling \$3,670. 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.

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

YEAR ENDED JUNE 30, 2023

Northport K-8

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- For five of the ten disbursements tested totaling \$5,345, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.

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

YEAR ENDED JUNE 30, 2023

Oak Hammock K-8

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- For eight of the ten disbursements tested totaling \$23,135, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.

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

YEAR ENDED JUNE 30, 2023

Palm Pointe Educational Research School K-8

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- For one of the ten disbursements tested totaling \$116, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.
- Report of Monies Collected ("ROMC") forms were not completed correctly for one of the ten receipts tested totaling \$1,925. 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.
- 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.

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

YEAR ENDED JUNE 30, 2023

Samuel S. Gaines Academy K-8

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- For six of the ten disbursements tested totaling \$26,722, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.
- For three of the ten receipts tested totaling \$10,281, the funds were not turned in to the bookkeeper timely. All monies collected must be submitted to the bookkeeper by the next business day.
- Report of Monies Collected ("ROMC") forms were not completed correctly for four of the ten receipts tested totaling \$7,170. 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.

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

YEAR ENDED JUNE 30, 2023

St. Lucie West K-8

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- A check requisition or check request was not completed prior to check issuance for one of the ten disbursements tested totaling \$3,018. A check requisition form must be completed and properly approved prior to check issuance.
- For seven of the ten disbursements tested totaling \$16,382, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.
- For two of the ten receipts tested totaling \$5,907, the prenumbered receipt from the issued receipt book was not completed correctly. Prenumbered 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.

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

YEAR ENDED JUNE 30, 2023

West Gate K-8

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- For seven of the ten disbursements tested totaling \$40,616, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.

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

YEAR ENDED JUNE 30, 2023

Dan McCarty Middle

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- For one of the ten receipts tested totaling \$35, 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.
- For ten of the ten disbursements tested totaling \$13,192, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.

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

YEAR ENDED JUNE 30, 2023

Forest Grove Middle

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- For three of the ten disbursements tested totaling \$702, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.
- Report of Monies Collected (“ROMC”) forms were not completed correctly for one of the ten receipts tested totaling \$62. 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.

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

YEAR ENDED JUNE 30, 2023

Southern Oaks Middle

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- For ten of the ten disbursements tested totaling \$24,042, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.

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

YEAR ENDED JUNE 30, 2023

Southport Middle

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- For three of the ten disbursements tested totaling \$3,202, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.
- For three of the ten receipts tested totaling \$840, the funds were not turned in to the bookkeeper timely. All monies collected must be submitted to the bookkeeper by the next business day.
- Two of the bank reconciliations tested contained at least one check older than six months. 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, 2023

Fort Pierce Central High

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- For one of the fifteen receipts tested totaling \$2,408, the funds were not turned in to the bookkeeper timely. All monies collected must be submitted to the bookkeeper by the next business day.
- For six of the ten disbursements tested totaling \$35,475, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.
- One of the fifteen receipts tested totaling \$1,850 was recorded incorrectly into the general ledger. The proper account provided in the District's chart of accounts should be used to record receipt activity to ensure revenue is properly stated.

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

YEAR ENDED JUNE 30, 2023

Fort Pierce Westwood High

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- One of the bank reconciliations tested contained at least one check older than six months. Checks dated six months prior to the report month should be voided and journaled into the stale dated check account.
- Report of Monies Collected (“ROMC”) forms were not completed correctly for one of the fifteen receipts tested totaling \$1,035. 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.

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

YEAR ENDED JUNE 30, 2023

Lincoln Park Academy

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- For one of the fifteen receipts tested totaling \$2,320, the collection was not entered into the general ledger within five working days after receipt.
- For one of the ten disbursements tested totaling \$1,138, sales tax was improperly paid on supporting receipts. When purchases are made for the benefit of the school, the school's tax-exempt certificate should be utilized to avoid paying unnecessary sales tax.
- For ten of the ten disbursements tested totaling \$31,758, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.
- For two 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 20th of the following month.
- For two of the ten disbursements tested totaling \$6,626, sales tax was not properly paid. All taxable purchases must either pay tax to the vendor at the point of sale or collect tax on items sold and send the tax payments to the District office to be paid to the Florida Department of Revenue.
- The Activity Fundraiser Request and Profit and Loss Statement form was not properly completed for two 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.
- Two of the bank reconciliations tested contained at least one check older than six months. 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, 2023

Port St. Lucie High

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- A check totaling \$270 did not contain two authorized signatures. All checks must be signed with two signatures as prescribed by the principal.
- For one of the fifteen receipts tested totaling \$210, 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.
- For two of the ten disbursements tested totaling \$2,807, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.

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

YEAR ENDED JUNE 30, 2023

St. Lucie West Centennial High

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- A check requisition or check request was not completed prior to check issuance for one of the ten disbursements tested totaling \$6,502. A check requisition form must be completed and properly approved prior to check issuance.
- Report of Monies Collected ("ROMC") forms were not completed correctly for four of the fifteen receipts tested totaling \$15,693. 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.

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

YEAR ENDED JUNE 30, 2023

Treasure Coast High

Repeated Comments From Prior Year:

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

Current Year New Comments:

- A check totaling \$120 did not contain two authorized signatures. All checks must be signed with two signatures as prescribed by the principal.
- For nine of the ten disbursements tested totaling \$45,432, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.
- For one of the fifteen receipts tested totaling \$460, the prenumbered receipt from the issued receipt book was not completed correctly. Prenumbered 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.
- Report of Monies Collected ("ROMC") forms were not completed correctly for two of the fifteen receipts tested totaling \$15,072. 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.

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

YEAR ENDED JUNE 30, 2023

Dale Cassens Education Complex

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- The Activity Fundraiser Request and Profit and Loss Statement form was not properly completed for two 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.

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

YEAR ENDED JUNE 30, 2023

Mosaic Digital Academy

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- For five of the eight disbursements tested totaling \$4,382, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.

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

YEAR ENDED JUNE 30, 2023

Performance Based Preparatory Academy

Repeated Comments From Prior Year:

- For three of the eight receipts tested totaling \$760, the funds were not turned in to the bookkeeper timely. All monies collected be submitted to the bookkeeper by the next business day.

Current Year New Comments:

- 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 20th of the following month.
- For one of the eight receipts tested totaling \$20, funds were not deposited within five working days of receipt. All funds collected must be deposited no later than five working days after receipt.
- For seven of the eight disbursements tested totaling \$2,167, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.