

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

MANAGEMENT LETTER OF
SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2024

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, 2024, 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
August 26, 2024

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

YEAR ENDED JUNE 30, 2024

Bayshore Elementary

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- For one of the five receipts tested totaling \$40, the funds were not turned in, to the bookkeeper timely. All monies collected must be submitted to the bookkeeper by the next business day.
- The Report of Monies Collected form was not completed correctly for one of the five receipts tested totaling \$40. The Report of Monies Collected 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, 2024

Chester A. Moore Elementary

Repeated Comments From Prior Year:

- For three of the five disbursements tested totaling \$228, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.

Current Year New Comments:

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

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

YEAR ENDED JUNE 30, 2024

Fairlawn Elementary

Repeated Comments From Prior Year:

- A check requisition or check request was not approved prior to check issuance for one of the four disbursements tested totaling \$727. A check requisition form must be completed and properly approved prior to check issuance.

Current Year New Comments:

- One of the collections totaling \$8 was not remitted to the school office by the next business day per review of the Report of Monies Collected date submitted and date reviewed by bookkeeper.
- One of the bank reconciliations tested contained at least one check older than six months old. Checks dated six months prior to the report month should be voided and journaled into the stale dated check account.

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

YEAR ENDED JUNE 30, 2024

Floresta Elementary

Repeated Comments From Prior Year:

- For all four of the receipts tested totaling \$3,625, the funds were not turned into the bookkeeper timely. All monies collected must be submitted to the bookkeeper by the next business day.
- A check requisition or check request was not completed prior to check issuance for one of the four disbursements tested totaling \$14,166. A check requisition form must be completed and properly approved prior to check issuance.

Current Year New Comments:

- The Report of Monies Collected form was not completed correctly for one of the four receipts tested totaling \$648. The Report of Monies Collected 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, 2024

Frances K. Sweet Elementary

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.
- Proper approval was not provided for the journal entries tested. A journal entry shall be signed off by the principal authorizing the transfer of funds.

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

YEAR ENDED JUNE 30, 2024

Lakewood Park Elementary

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 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, 2024

Lawnwood Elementary

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- For one of the five receipts tested totaling \$598, funds were not deposited within five working days of receipt. All funds collected must be deposited no later than five working days after receipt.
- One of the five disbursements tested totaling \$3,092 was recorded incorrectly into the general ledger. The correct amount provided in the invoice should be used to record disbursement activity to ensure expenses are properly stated.

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

YEAR ENDED JUNE 30, 2024

Mariposa Elementary

Repeated Comments From Prior Year:

- Report of Monies Collected forms were not completed correctly for three of the six receipts tested totaling \$3,211. The Report of Monies Collected must include the beginning and ending receipt number and be submitted to the bookkeeper and certified by the next business day after collection.

Current Year New Comments:

- For one of the six receipts tested totaling \$176, the funds were not turned in to the bookkeeper timely. All monies collected must be submitted to the bookkeeper by the next business day.
- Sales tax was not paid on one of the fundraiser purchases tested. 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 DISTRICT OF ST LUCIE COUNTY, FLORIDA
SCHOOL INTERNAL ACCOUNTS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)**

YEAR ENDED JUNE 30, 2024

Morningside Elementary

Repeated Comments From Prior Year:

- For one of the five receipts tested totaling \$131, 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 five receipts tested totaling \$211, 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 three of the five disbursements tested totaling \$370 the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.

Current Year New Comments:

- Sales tax was not indicated if paid on one of the fundraiser purchases tested. 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 DISTRICT OF ST LUCIE COUNTY, FLORIDA
SCHOOL INTERNAL ACCOUNTS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)**

YEAR ENDED JUNE 30, 2024

Parkway Elementary

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- For one of the four receipts tested totaling \$205, the student receipt funds were not turned in to the bookkeeper timely. All monies collected must be submitted to the bookkeeper by the next business day.

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

YEAR ENDED JUNE 30, 2024

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, 2024

Savanna Ridge Elementary

Repeated Comments From Prior Year:

- Report of Monies Collected forms were not completed correctly for three of the five receipts tested totaling \$1,451. The Report of Monies Collected must include the beginning and ending receipt number and be submitted to the bookkeeper and certified by the next business day after collection.
- One of the bank reconciliations tested contained two 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:

- For one of the five receipts tested totaling \$111, funds were not deposited within five working days of receipt. All funds collected must be deposited no later than five working days.
- A deposit log could not be located for one of the five receipts tested totaling \$409. All funds collected must be deposited no later than five working days after receipt.
- Proper supporting documentation was not provided for two of the five disbursements tested totaling \$135. An invoice or receipt substantiating purchase, check copy, and check requisition shall be maintained on file for all disbursements.

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

YEAR ENDED JUNE 30, 2024

St. Lucie Elementary

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- One check out of four was not properly voided. All checks should be defaced, stamped as void, and maintained on file.

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

YEAR ENDED JUNE 30, 2024

Village Green 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, 2024

Weatherbee 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, 2024

White City Elementary

Repeated Comments From Prior Year:

- For one of the five receipts tested totaling \$887, the funds were not turned into the bookkeeper timely. All monies collected must be submitted to the bookkeeper by the next business day.
- The Report of Monies Collected form was not completed correctly for one of the ten receipts tested totaling \$1,000. The Report of Monies Collected must include the beginning and ending receipt number and be submitted to the bookkeeper and certified by the next business day after collection.

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, 2024

Windmill Point Elementary

Repeated Comments From Prior Year:

- 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.

Current Year New Comments:

- Two of the seven disbursements selected were recorded incorrectly into the general ledger. The proper account provided in the School District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.

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

YEAR ENDED JUNE 30, 2024

Allapattah Flats K-8

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- The Report of Monies Collected form was not completed correctly for one of the seven receipts tested totaling \$33. The Report of Monies Collected must include the beginning and ending receipt number and be submitted to the bookkeeper and certified by the next business day after collection.
- For one of the seven receipts tested, the receipt log from the issued receipt book totaling \$33 was not provided. A receipt log from the individual receipts less than \$5 must be completed and contain enough information to substantiate the Report of Monies Collected form for any amounts collected of \$5 or less.
- Proper approval was not provided for one of the journal entries tested. A journal entry shall be signed off by the principal authorizing the transfer of funds.

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

YEAR ENDED JUNE 30, 2024

Creative Arts Academy of St. Lucie

Repeated Comments From Prior Year:

- For one of the seven receipts tested totaling \$225, 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:

- None noted.

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

YEAR ENDED JUNE 30, 2024

Manatee Academy K-8

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

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

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

YEAR ENDED JUNE 30, 2024

Northport K-8

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- A check was not properly voided. All checks should be defaced, stamped as void, and maintained on file.

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

YEAR ENDED JUNE 30, 2024

Oak Hammock K-8

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, 2024

Palm Pointe Educational Research School K-8

Repeated Comments From Prior Year:

- Report of Monies Collected forms were not completed correctly for one of the six receipts tested totaling \$791. The Report of Monies Collected 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 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.

Current Year Comments:

- For one of the six receipts tested totaling \$484, the funds were not turned in to the bookkeeper timely. All monies collected must be submitted to the bookkeeper by the next business day.
- Proper approval was not provided for one of the journal entries tested. A journal entry shall be signed off by the principal authorizing the transfer of funds.

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

YEAR ENDED JUNE 30, 2024

Samuel S. Gaines Academy K-8

Repeated Comments From Prior Year:

- For one of the six disbursements tested totaling \$25, 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 forms were not completed correctly for three of the seven receipts tested totaling \$1,176. The Report of Monies Collected must include the beginning and ending receipt number and be submitted to the bookkeeper and certified by the next business day after collection.

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, 2024

St. Lucie West K-8

Repeated Comments From Prior Year:

- For three of the six disbursements tested totaling \$461, the invoice was not marked as paid as required by the manual. Invoices must be marked paid with the check date and check number.

Current Year New Comments:

- For one of the seven receipts tested totaling \$3,934, the collection was not remitted to the school office by the next business day per review of the Report of Monies Collected date submitted and date reviewed by the bookkeeper.
- One of the bank reconciliations tested contained at least one check older than six months old. Checks dated six months prior to the report month should be voided and journaled into the stale dated check account.

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

YEAR ENDED JUNE 30, 2024

West Gate K-8

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, 2024

Dan McCarty Middle

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- For one of the seven receipts tested totaling \$1,755, 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 seven receipts, the student receipt date is after the Report of Monies Collected date. Student receipts must be issued immediately upon initial collection by the sponsor.
- A check was not properly voided. All checks should be defaced, stamped as void, and maintained on file.
- Sales tax was not paid on one of the fundraiser purchases tested. 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 DISTRICT OF ST LUCIE COUNTY, FLORIDA
SCHOOL INTERNAL ACCOUNTS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)**

YEAR ENDED JUNE 30, 2024

Forest Grove Middle

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, 2024

Southern Oaks Middle

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- Report of Monies Collected forms were not completed correctly for two of the seven receipts tested totaling \$1,465. The Report of Monies Collected must include the beginning and ending receipt number and be submitted to the bookkeeper and certified by the next business day after collection.
- For one of the seven receipts tested totaling \$20, the funds were not turned into the bookkeeper timely. All monies collected must be submitted to the bookkeeper by the next business day.
- 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.
- Two bank reconciliations tested contained at least one check older than six months old. Checks dated six months prior to the report month should be voided and journaled into the stale dated check account.

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

YEAR ENDED JUNE 30, 2024

Southport Middle

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- A check was not properly voided. All checks should be defaced, stamped as void, and maintained on file.

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

YEAR ENDED JUNE 30, 2024

Fort Pierce Central High

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- An informal written quote was not obtained for one of the seven disbursements tested over the required thresholds. For purchases between \$8,000 and \$50,000, informal written quotes shall be solicited from at least three sources prior to issuing a purchase order.
- For one of the seven disbursements tested totaling \$1,044, invoice support was not sufficient to prove if taxes were handled correctly, per the Internal Funds Procedure Manual. 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.
- 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.

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

YEAR ENDED JUNE 30, 2024

Fort Pierce Westwood High

Repeated Comments From Prior Year:

- Report of Monies Collected forms were not completed correctly for four of the ten receipts tested totaling \$1,998. The Report of Monies Collected must include the beginning and ending receipt number and be submitted to the bookkeeper and certified by the next business day after collection.
- One of the bank reconciliations tested contained at least one check older than six months old. Checks dated six months prior to the report month should be voided and journaled into the stale dated check account.

Current Year New Comments:

- For two of the ten receipts tested totaling \$5,761, 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 disbursements tested totaling \$120, 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 \$9,750 were recorded incorrectly into the general ledger. The proper account provided in the School District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.
- Proper supporting documentation was not provided for one of the eight disbursements tested \$288. An invoice or receipt substantiating purchase, check copy, and check requisition shall be maintained on file for all disbursements.
- 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.

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

YEAR ENDED JUNE 30, 2024

Lincoln Park Academy

Repeated Comments From Prior Year:

- For one of the seven disbursements tested totaling \$45,000, 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.
- Two bank reconciliations tested contained at least one check older than six months old. Checks dated six months prior to the report month should be voided and journaled into the stale dated check account.

Current Year Comments:

- Report of Monies Collected forms were not completed correctly for three of the ten receipts tested totaling \$8,131. The Report of Monies Collected must include the beginning and ending receipt number (total monies collected) 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, 2024

Port St. Lucie High

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- Sales tax was not paid on three of the fundraiser activities tested. 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 DISTRICT OF ST LUCIE COUNTY, FLORIDA
SCHOOL INTERNAL ACCOUNTS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS (CONTINUED)**

YEAR ENDED JUNE 30, 2024

St. Lucie West Centennial High

Repeated Comments From Prior Year:

- Report of Monies Collected forms were not completed correctly for two of the ten receipts tested totaling \$745. The Report of Monies Collected must include the beginning and ending receipt number and be submitted to the bookkeeper and certified by the next business day after collection.

Current Year New Comments:

- Proper supporting documentation was not provided for one of the seven disbursements tested totaling \$1,537. An invoice or receipt substantiating purchase, check copy, and check requisition shall be maintained on file for all disbursements.

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

YEAR ENDED JUNE 30, 2024

Treasure Coast High

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- For four of the ten disbursements tested totaling \$2,086, sales tax was improperly paid on supporting receipts. Sales tax was not properly paid on the invoice the goods were purchased on, paid to the state separately based on sales, or the fundraiser was non-taxable. 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.

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

YEAR ENDED JUNE 30, 2024

Dale Cassens Education Complex

Repeated Comments From Prior Year:

- 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.

Current Year New Comments:

- A check requisition was not properly completed for one of the five disbursements tested totaling \$5,517. It does not have the vendor's name that the check should be paid out to. A check requisition form must be properly completed and 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, 2024

Mosaic Digital Academy

Repeated Comments From Prior Year:

- For two of the five disbursements tested totaling \$233, the related invoice or vendor receipt was not properly stamped as paid with the check number and date to prevent reuse.

Current Year New Comments:

- Proper supporting documentation was not provided for one of the five disbursements tested \$2,340. An invoice or receipt substantiating purchase, check copy, and check requisition shall be maintained on file for all disbursements.
- For one of the five receipts tested totaling \$325, funds were collected directly by the bookkeeper. Under no circumstance should the bookkeeper be the initial collector of monies from any source.

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

YEAR ENDED JUNE 30, 2024

Performance Based Preparatory Academy

Repeated Comments From Prior Year:

- None noted.

Current Year New Comments:

- None noted.