

**SCHOOL DISTRICT OF  
MANATEE COUNTY, FLORIDA  
SCHOOL INTERNAL FUNDS**

**MANAGEMENT LETTER**

**For the Year Ended June 30, 2019**

# SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA

## SCHOOL INTERNAL FUNDS MANAGEMENT LETTER

### TABLE OF CONTENTS

---

	<u>Page Number</u>
<b>Management Letter</b>	1
<b>Appendices</b>	
Appendix A – District-Level Recommendations	2
Appendix B – Summary of School Findings by Type	5
Appendix C – Specific School Findings	6 - 12



## MANAGEMENT LETTER

Chair and Members of the School Board  
School District of Manatee County, Florida

We have audited the financial statements of the School District of Manatee County, Florida's (the "District") School Internal Funds as of and for the year ended June 30, 2019, and issued our report thereon dated February 10, 2020.

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.

We have issued our Independent Auditor's 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* Disclosures in those reports, which are dated February 10, 2020, should be considered in conjunction with this management letter.

The following appendices that accompany this letter summarize our comments and suggestions. Appendix A provides our comments related to District-level Recommendation pertaining to the internal funds, Appendix B provides a Summary of Findings by Type, and Appendix C provides our comments related to Specific School Findings.

We wish to thank the District's finance and accounting personnel and others involved in the conduct of the audit for their courtesy and cooperation.

This communication is intended solely for the information and use of management, the governing body of the District, others within the District, and is not intended to be, and should not be, used by anyone other than these specified parties.

**MSL, P.A.**

Certified Public Accountants

Tampa, Florida  
February 10, 2020

**SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA  
SCHOOL INTERNAL FUNDS  
MANAGEMENT LETTER**

**APPENDIX A - DISTRICT-LEVEL RECOMMENDATION**

**For the Year Ended June 30, 2019**

**Prior-Year Comment**

**Investment in Equities**

Based on our audit of the District's individual schools, we noted that Bayshore High School has an investment in AT&T stock with a fair value of \$28,886 at June 30, 2018. The District's investment policy does not allow investments in equity securities. We recommend that the District address this instance of noncompliance with the school.

**Current Year Status**

Bayshore High School's investment in AT&T stock was approved by the School Board during the year, therefore, we consider this comment fully resolved.

**SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA  
SCHOOL INTERNAL FUNDS  
MANAGEMENT LETTER**

**APPENDIX B - SUMMARY OF SCHOOL FINDINGS BY TYPE**

**For the Year Ended June 30, 2019**

The following schedule on page 5 summarizes our findings for each school by type, which are categorized under Disbursements, Receipts, and Purchase Cards. Below is a listing of the column headings on the schedule and a description of the relevant criteria listed in the District's School Internal Accounts Policies and Procedures Manual:

**Receipts**

- *Monies not turned in timely* – Collections made outside the school office must be turned in to the school office no later than the next business day.
- *Not deposited in bank timely* – Funds collected must be deposited within five (5) working days after receipt.
- *Not properly logged on Log of Receipts ("LOR")* – All funds received in the school office must be posted to the LOR. The LOR is to be filled out by the person turning in the monies. The bookkeeper/secretary signs (initials) and notes the receipt date and number.
- *Report of Monies Collected ("RMC") not properly completed* – A RMC is the supporting document for the Official Receipt and should be completed in each instance. It should be prepared in duplicate indicating the purpose of the collection, organization, names, teacher receipt numbers, if issued, and amounts.

**Disbursements**

- *Pre-authorization not properly completed* – Approval for internal accounts purchases must be documented with a Pre-authorization for Purchase Form or a Purchase Order. The form is to be completed and signed by the teacher (sponsor) and properly approved by the principal or designee prior to purchase. The form must contain the following information:
  - Name
  - Date
  - Description of items to be purchased
  - Amount authorized to spend

**SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA  
SCHOOL INTERNAL FUNDS  
MANAGEMENT LETTER**

**APPENDIX B - SUMMARY OF SCHOOL FINDINGS BY TYPE *(Continued)***

**For the Year Ended June 30, 2019**

**Disbursements *(Continued)***

**P-Card**

- *Pre-authorization not properly completed* – Approval for internal accounts purchases must be documented with a Pre-authorization for Purchase Form or a Purchase Order. The form is to be completed and signed by the teacher (sponsor) and properly approved by the principal or designee prior to purchase. The form must contain the following information:
  - Name
  - Date
  - Description of items to be purchased
  - Amount authorized to spend
  - Account to be charged

**SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA  
SCHOOL INTERNAL FUNDS  
MANAGEMENT LETTER**

**APPENDIX B - SUMMARY OF SCHOOL FINDINGS BY TYPE**

**For the Year Ended June 30, 2019**

School	Receipts				Disbursements	Total
	Monies not turned in timely	Not deposited in bank timely	Not properly logged on Log of Receipts	RMC not properly completed	Pre-authorization not properly completed	Total Findings
Abel Elementary						0
Anna Maria Elementary						0
Ballard Elementary						0
Bashaw Elementary						0
Bayshore Elementary						0
Bayshore High						0
Blackburn Elementary	5					5
Braden River Elementary						0
Braden River High	1		2			3
Braden River Middle						0
Buffalo Creek Middle					1	1
Daughtrey Elementary						0
Freedom Elementary					2	2
Gullett Elementary (B. D.)	2					2
Haile Middle School						0
Harlee Middle						0
Horizons Academy						0
Johnson Middle	1	2				3
King Middle						0
Kinnan Elementary						0
Lakewood Ranch High				2		2
Lee Middle						0
Lincoln Middle						0
Manatee Elementary						0
Manatee High						0
Manatee Technical College						0
McNeal Elementary						0
Miller Elementary	1					1
Mills (Virgil) Elementary	2					2
Moody Elementary						0
Myakka Elementary						0
Nolan Middle						0
Oneco Elementary						0
Palm View Elementary						0
Palma Sola Elementary						0
Palmetto Elementary						0
Palmetto High						0
Prine Elementary			1			1
Rogers Garden Elementary						0
Samoset Elementary						0
Sea Breeze Elementary			1			1
Southeast High						0
Stewart (IDA M) Elementary						0
Sugg Middle (W D)						0
Tara Elementary						0
Tillman Elementary						0
Wakeland Elementary						0
Williams Elementary						0
Willis (Robert E) Elementary						0
Witt Elementary						0

**SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA  
SCHOOL INTERNAL FUNDS  
MANAGEMENT LETTER**

**APPENDIX C - SPECIFIC SCHOOL FINDINGS**

**For the Year Ended June 30, 2019**

**Abel Elementary School**

- None

**Anna Maria Elementary School**

- None

**Ballard Elementary School**

- None

**Bashaw Elementary School**

- None

**Bayshore Elementary School**

- None

**Bayshore High School**

- None

**Blackburn Elementary School**

- Monies collected by a teacher from students relating to receipt numbers 2, 3, 9, 53 and 57 were not turned in to the bookkeeper timely. School Board Policy (Internal Accounts Handbook, Chapter 2, Section I, 2.5, B) states that collections should be turned in no later than the next business day.

**Braden River Elementary School**

- None



**SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA  
SCHOOL INTERNAL FUNDS  
MANAGEMENT LETTER**

**APPENDIX C - SPECIFIC SCHOOL FINDINGS (*Continued*)**

**For the Year Ended June 30, 2019**

**Braden River High School**

- Monies collected by a teacher for receipt numbers 11 and 18 were not properly posted to the LOR. School Board Policy (Internal Accounts Handbook, Chapter 2, Section II, 2.7, B) states that all funds received in the school office must be posted to the LOR and should be filled out by the person turning in the monies. The bookkeeper should also sign and note the receipt date and number on the LOR.
- Monies collected by a teacher from students relating to receipt number 61 was not turned in to the bookkeeper timely. School Board Policy (Internal Accounts Handbook, Chapter 2, Section I, 2.5, B) states that collections should be turned in no later than the next business day.

**Braden River Middle School**

- None

**Buffalo Creek Middle School**

- Check number 010013 was not documented with a signed Pre-authorization for Purchase Form or a Purchase Order. School Board Policy (Internal Accounts Handbook, Chapter 4, Section II, 4.3, A) states that approval for internal accounts purchases must be documented with a Pre-authorization for Purchase Form or a Purchase Order, which includes the principal's approval of the commitment.

**Daughtrey Elementary School**

- None

**Freedom Elementary School**

- Check numbers 010024 and 010027 were not documented with a signed Pre-authorization for Purchase Form or a Purchase Order. School Board Policy (Internal Accounts Handbook, Chapter 4, Section II, 4.3, A) states that approval for internal accounts purchases must be documented with a Pre-authorization for Purchase Form or a Purchase Order, which includes the principal's approval of the commitment.

**Gullett Elementary School**

- Monies collected by the bookkeeper for receipt numbers 34 and 198 were not deposited in the bank timely. School Board Policy (Internal Accounts Handbook, Chapter 2, Section I, 2.5, C) states that funds collected should be deposited within five working days.

**SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA  
SCHOOL INTERNAL FUNDS  
MANAGEMENT LETTER**

**APPENDIX C - SPECIFIC SCHOOL FINDINGS *(Continued)***

**For the Year Ended June 30, 2019**

**Haile Middle School**

- None

**Harlee Middle School**

- None

**Horizons Academy**

- None

**Johnson Middle School**

- Monies collected by the bookkeeper for receipt numbers 99 and 125 were not deposited in the bank timely. School Board Policy (Internal Accounts Handbook, Chapter 2, Section I, 2.5, C) states that funds collected should be deposited within five working days.
- Monies collected by a teacher from students relating to receipt number 257 was not turned in to the bookkeeper timely. School Board Policy (Internal Accounts Handbook, Chapter 2, Section 1, 2.5, B) states that collections should be turned in no later than the next business day.

**King Middle School**

- None

**Kinnan Elementary School**

- None

**Lakewood Ranch High School**

- A RMC was not properly completed for receipt numbers 7 and 36. School Board Policy (Internal Accounts Handbook, Chapter 2, Section II, 2.0, A) states that a RMC is the supporting document for receipts and should be used in each instance.

**SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA  
SCHOOL INTERNAL FUNDS  
MANAGEMENT LETTER**

**APPENDIX C - SPECIFIC SCHOOL FINDINGS (*Continued*)**

**For the Year Ended June 30, 2019**

**Lee Middle School**

- None

**Manatee Elementary School**

- None

**Manatee High School**

- None

**Manatee Technical College**

- None

**McNeal Elementary School**

- None

**Miller Elementary School**

- Monies collected by a teacher from students relating to receipt number 45 was not turned in to the bookkeeper timely. School Board Policy (Internal Accounts Handbook, Chapter 2, Section 1, 2.5, B) states that collections should be turned in no later than the next business day.

**Mills Elementary School**

- Monies collected by a teacher from students relating to receipt numbers 217 and 323 were not turned in to the bookkeeper timely. School Board Policy (Internal Accounts Handbook, Chapter 2, Section 1, 2.5, B) states that collections should be turned in no later than the next business day.

**SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA  
SCHOOL INTERNAL FUNDS  
MANAGEMENT LETTER**

**APPENDIX C - SPECIFIC SCHOOL FINDINGS *(Continued)***

**For the Year Ended June 30, 2019**

**Moody Elementary School**

- None

**Myakka Elementary School**

- None

**Nolan Middle School**

- None

**Oneco Elementary School**

- None

**Palm View Elementary School**

- None

**Palma Sola Elementary School**

- None

**Palmetto Elementary School**

- None

**Palmetto High School**

- None

**SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA  
SCHOOL INTERNAL FUNDS  
MANAGEMENT LETTER**

**APPENDIX C - SPECIFIC SCHOOL FINDINGS (*Continued*)**

**For the Year Ended June 30, 2019**

**Prine Elementary School**

- Monies collected by a teacher for receipt number 9 was not properly posted to the LOR. School Board Policy (Internal Accounts Handbook, Chapter 2, Section II, 2.7, B) states that all funds received in the school office must be posted to the LOR and the log should be filled out by the person turning in the monies. The bookkeeper should also sign and note the receipt date and number on the LOR.

**Rogers Garden Elementary**

- None

**Samoset Elementary School**

- None

**Sea Breeze Elementary School**

- Monies collected by a teacher for receipt number 9 was not properly posted to the LOR. School Board Policy (Internal Accounts Handbook, Chapter 2, Section II, 2.7, B) states that all funds received in the school office must be posted to the LOR and the log should be filled out by the person turning in the monies. The bookkeeper should also sign and note the receipt date and number on the LOR.

**Southeast High School**

- None

**Stewart Elementary School**

- None

**Sugg Middle School**

- None

**SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA  
SCHOOL INTERNAL FUNDS  
MANAGEMENT LETTER**

**APPENDIX C - SPECIFIC SCHOOL FINDINGS *(Continued)***

**For the Year Ended June 30, 2019**

**Tara Elementary School**

- None

**Tillman Elementary School**

- None

**Wakeland Elementary School**

- None

**Williams Elementary School**

- None

**Willis Elementary School**

- None

**Witt Elementary School**

- None