

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

MANAGEMENT LETTER

For the Year Ended June 30, 2017

SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA

SCHOOL INTERNAL FUNDS MANAGEMENT LETTER

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Certified Public Accountants

MANAGEMENT LETTER

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

In planning and performing our audit of the financial statements of the School District of Manatee County, Florida (the "District") School Internal Funds as of and for the year ended June 30, 2017, 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 audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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 a 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.

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. 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.

During our audit, we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The following appendices that accompany this letter summarize our comments and suggestions regarding those matters. Appendix A provides our comments related to District-level Recommendations 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.

A handwritten signature in blue ink that reads "Moore Stephens Lovelace, P.A.".

MOORE STEPHENS LOVELACE, P.A.
Certified Public Accountants

Tampa, Florida
October 30, 2017

**SCHOOL DISTRICT OF MANATEE COUNTY, FLORIDA
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APPENDIX A - DISTRICT-LEVEL RECOMMENDATIONS

For the Year Ended June 30, 2017

Status of Prior Year Comments

Policies and Procedures Manual

The District's School Internal Accounts Policies and Procedures Manual was last revised on January 11, 1999. We continue to recommend that the District perform a thorough review and evaluation of the manual to ensure that the policies and procedures are reasonable, still applicable, and reflect current best practices for school internal funds.

Current Year Status

The District makes revisions to its Internal Accounts Policies and Procedures Manual through the Internal Accounts Handbook. This comment is considered fully resolved in the current year.

Training

Based on the number of findings in the areas of cash receipts and cash disbursements for the schools, we continue to recommend that additional training be provided to principals, bookkeepers, teachers, and sponsors to reiterate the District's policies in those areas.

Current Year Status

Based on the reduction of findings in the current year audit, and evidence of additional training, this comment is considered fully resolved in the current year.

Control Environment

Based on our audit of the District's individual schools, we noted a common theme that the schools with the fewest findings are generally schools that have principals and/or bookkeepers who stress to their staff the importance of following the District's internal accounts policies and procedures and demand accountability from their staff. The more relaxed the "tone at the top," inevitably, the more findings that are noted. While many findings by themselves might be trivial in size, a lack of accountability can create a slippery slope that leads to more significant errors and even fraud.

We recommend that the District consider offering ethics/fraud training to its principals and bookkeepers on a regular basis or when there is turnover in these positions to help reinforce the importance of adhering to the District's internal accounts policies and procedures. Additionally, we recommend that the District's finance office consider performing monitoring procedures throughout the year to include testing of schools for implementation of corrective actions related to prior year findings and reporting on those results to District management and the audit committee.

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APPENDIX A - DISTRICT-LEVEL RECOMMENDATIONS (*Continued*)

For the Year Ended June 30, 2017

Status of Prior Year Comments (*Continued*)

Control Environment (*Continued*)

Current Year Status

Based on the reduction of findings in the current year audit, it appears that there have been significant improvements in the control environment. The District also performed fraud training and monitoring procedures during the current year. This comment is considered fully resolved in the current year.

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APPENDIX B - SUMMARY OF SCHOOL FINDINGS BY TYPE

For the Year Ended June 30, 2017

The following schedule on pages 6 – 8 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 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
 - Account to be charged
- *No signed receipt of goods* – Payment for services, equipment, or supplies shall be made only upon receipt of specific items, including a receiving statement signed and dated by the sponsor or responsible employee.
- *Sales tax paid on purchase* – The general rule for the payment of sales tax is that all expenditures from internal accounts are exempt from sales tax which are made for customary instructional activities and which do not represent expenditures for items for resale to individuals, including the general public.

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

For the Year Ended June 30, 2017

Disbursements (*Continued*)

- *Check made payable to cash* – Checks should not be made payable to cash for any reason.
- *Overpayment/Amazon gift card* – Checks for reimbursement should be in agreement with the amount paid by an employee. Reimbursement should not be paid to an employee who uses a personal gift card for the purchase.
- *No support for purchase* – A Pre-authorization for Purchase Form or Purchase Order requisition is required for any purchase.

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
- *No signed receipt of goods* – Payment for services, equipment, or supplies shall be made only upon receipt of specific items, including a receiving statement signed and dated by the sponsor or responsible employee.
- *Sales tax paid on purchase* – The general rule for the payment of sales tax is that all expenditures from internal accounts are exempt from sales tax which are made for customary instructional activities and which do not represent expenditures for items for resale to individuals, including the general public.
- *Sales receipt did not have sufficient detail* – Receipts should include sufficient detail to identify the items that were purchased and verify they were allowable based on pre-approvals. If a detailed receipt is not available, an explanation for the lack of supporting documentation should be submitted and approved by the principal.

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APPENDIX B - SUMMARY OF SCHOOL FINDINGS BY TYPE

For the Year Ended June 30, 2017

Receipts

School	Monies not turned in timely	Not deposited in bank timely	Not properly logged on Log of Receipts	RMC not completed
Abel Elementary				
Anna Maria Elementary			4	
Ballard Elementary				
Bashaw Elementary				
Bayshore Elementary				
Bayshore High				
Blackburn Elementary	1			
Braden River Elementary				
Braden River High	2			
Braden River Middle				
Buffalo Creek Middle				
Daughtrey Elementary				
Freedom Elementary				
Gullett Elementary (B. D)				
Haile Middle School				
Harlee Middle				
Horizons Academy				
Johnson Middle	2	1		
King Middle				
Kinnan Elementary				
Lakewood Ranch High	1			
Lee Middle	2		3	
Lincoln Middle	2			
Manatee Elementary				
Manatee High				
Manatee Technical College				
McNeal Elementary	1		2	
Miller Elementary				
Mills (Virgil) Elementary				
Moody Elementary				
Myakka Elementary				
Nolan Middle	1			
Oneco Elementary	1		2	1
Palm View Elementary				
Palma Sola Elementary				
Palmetto Elementary				
Palmetto High	2		1	
Prine Elementary				
Rogers Garden Elementary				
Samoset Elementary				
Sea Breeze Elementary	2		4	
Southeast High				
Stewart (IDA M) Elementary				
Sugg Middle (W D)				
Tara Elementary	4		1	
Tillman Elementary	1		1	
Wakeland Elementary		2		
Williams Elementary				
Willis (Robert E) Elementary				
Witt Elementary				

(Continued)

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APPENDIX B - SUMMARY OF SCHOOL FINDINGS BY TYPE

For the Year Ended June 30, 2017

Disbursements

School	Pre-authorization not properly completed	No signed receipt of goods	Sales Tax paid on purchase	Check made payable to cash	Over payment/amazon gift card	No support for purchase
Abel Elementary						
Anna Maria Elementary						
Ballard Elementary						
Bashaw Elementary						
Bayshore Elementary						
Bayshore High						
Blackburn Elementary	1					
Braden River Elementary						
Braden River High						
Braden River Middle						
Buffalo Creek Middle						
Daughtrey Elementary		2				
Freedom Elementary						
Gullett Elementary (B. D)						
Haile Middle School						
Harlee Middle						
Horizons Academy			2			
Johnson Middle		1				
King Middle						
Kinnan Elementary						
Lakewood Ranch High						
Lee Middle	1					
Lincoln Middle					1	
Manatee Elementary						
Manatee High						
Manatee Technical College						
McNeal Elementary	1					
Miller Elementary						
Mills (Virgil) Elementary						
Moody Elementary						
Myakka Elementary						
Nolan Middle	1			1		
Oneco Elementary		1				
Palm View Elementary						
Palma Sola Elementary						
Palmetto Elementary						
Palmetto High						
Prine Elementary						
Rogers Garden Elementary						
Samoset Elementary		3				
Sea Breeze Elementary						1
Southeast High	1					
Stewart (IDA M) Elementary		1				
Sugg Middle (W D)						
Tara Elementary						
Tillman Elementary	4		1			
Wakeland Elementary						
Williams Elementary					1	
Willis (Robert E) Elementary						
Witt Elementary						

(Continued)

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APPENDIX B - SUMMARY OF SCHOOL FINDINGS BY TYPE

For the Year Ended June 30, 2017

School	P-Card					Total Findings
	Pre-authorization not properly completed	No signed receipt of goods	Sales Tax paid on purchase	Sales receipt did not have sufficient detail	No support for purchase	
Abel Elementary						0
Anna Maria Elementary						4
Ballard Elementary						0
Bashaw Elementary						0
Bayshore Elementary						0
Bayshore High						0
Blackburn Elementary						2
Braden River Elementary						0
Braden River High						2
Braden River Middle						0
Buffalo Creek Middle						0
Daughtrey Elementary						2
Freedom Elementary						0
Gullett Elementary (B. D)						0
Haile Middle School						0
Harlee Middle						0
Horizons Academy						2
Johnson Middle		1				5
King Middle						0
Kinnan Elementary						0
Lakewood Ranch High	1					2
Lee Middle	1				1	8
Lincoln Middle						3
Manatee Elementary						0
Manatee High						0
Manatee Technical College	3					3
McNeal Elementary						4
Miller Elementary						0
Mills (Virgil) Elementary						0
Moody Elementary						0
Myakka Elementary						0
Nolan Middle						3
Oneco Elementary						5
Palm View Elementary						0
Palma Sola Elementary						0
Palmetto Elementary						0
Palmetto High						3
Prine Elementary						0
Rogers Garden Elementary						0
Samoset Elementary						3
Sea Breeze Elementary						7
Southeast High						1
Stewart (IDA M) Elementary		1				2
Sugg Middle (W D)						0
Tara Elementary						5
Tillman Elementary						7
Wakeland Elementary						2
Williams Elementary						1
Willis (Robert E) Elementary						0
Witt Elementary						0

(Continued)

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APPENDIX C - SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Abel Elementary School

- None

Anna Maria Elementary School

- Receipt numbers 3187, 3188, 3191, and 3233 for monies collected by a teacher were not properly posted to the Log of Receipts (LOR). School Board Policy (School Internal Accounts Policies and Procedures Manual, Section II, 2.7, B) states that all funds received in the school office must be posted to the LOR and the log is to 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.

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 number 4844 were not turned in to the bookkeeper timely. Monies collected for this receipt were held for over two business days. School Board Policy (School Internal Accounts Policies and Procedures Manual, Chapter 2, Section I, 2.5, B) states that collections should be turned in no later than the next business day.
- Check number 5349 exceeded the pre-authorized purchase amount. School Board Policy (School Internal Accounts Policies and Procedures Manual, Section 4.3, A) states that approval for internal accounts purchases must be documented with a Pre-authorization for Purchase Form, which includes the principal's approval of the commitment.

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APPENDIX C - SPECIFIC SCHOOL FINDINGS *(Continued)*

For the Year Ended June 30, 2017

Braden River Elementary School

- None

Braden River High School

- Monies collected by a teacher from students relating to Receipt numbers 4295 and 4324 were not turned in to the bookkeeper timely. Monies collected for these receipts were held for over two business days. School Board Policy (School Internal Accounts Policies and Procedures Manual, 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

- None

Daughtrey Elementary School

- Check numbers 5665 and 5669 did not have a signed receipt or invoice indicating receipt of merchandise in proper condition or service was appropriately rendered. School Board Policy (School Internal Accounts Policies and Procedures Manual, Chapter 4, Section II, 4.5, A and D) states that an itemized invoice and a receiving statement signed by the sponsor or responsible employee certifying receipt of merchandise as described and in proper condition or certifying services in good order should be obtained prior to check disbursement.

Freedom Elementary School

- None

Gullett Elementary School

- None

Haile Middle School

- None

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APPENDIX C - SPECIFIC SCHOOL FINDINGS *(Continued)*

For the Year Ended June 30, 2017

Harlee Middle School

- None

Horizons Academy

- Check numbers 1416 and 1419 were reimbursement checks paid to an individual and included reimbursements for sales tax paid by that individual. School Board Policy (School Internal Accounts Policies and Procedures Manual, Chapter 8, Section II, 8.2, B) states that individuals and sponsors requesting reimbursement for purchases paid by them, which includes sales tax, will not be reimbursed for the sales tax.

Johnson Middle School

- Monies collected by a teacher from students relating to Receipt numbers 10083 and 10096 were not turned in to the bookkeeper timely. Monies collected for these receipts were held up to sixteen business days. School Board Policy (School Internal Accounts Policies and Procedures Manual, Chapter 2, Section I, 2.5, B) states that collections should be turned in no later than the next business day.
- Monies collected by the bookkeeper for Receipt number 10096 were not deposited in the bank timely. Monies collected for this receipt were held for up to ten business days before deposit. School Board Policy (School Internal Accounts Policies and Procedures Manual, Chapter 2, Section I, 2.5, C) states that funds collected should be deposited within five working days.
- Check number 8646 and one Purchase Card purchase did not have a signed receipt or invoice indicating receipt of merchandise in proper condition. School Board Policy (School Internal Accounts Policies and Procedures Manual, Chapter 4, Section II, 4.5, A and D) states that an itemized invoice and a receiving statement signed by the sponsor or responsible employee certifying receipt of merchandise as described and in proper condition or certifying services in good order should be obtained prior to check disbursement.

King Middle School

- None

Kinnan Elementary School

- None

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APPENDIX C - SPECIFIC SCHOOL FINDINGS (*Continued*)

For the Year Ended June 30, 2017

Lakewood Ranch High School

- Monies collected by a teacher from students relating to Receipt number 19692 were not turned in to the bookkeeper timely. Monies collected for this receipt were held for three business days. School Board Policy (School Internal Accounts Policies and Procedures Manual, Chapter 2, Section I, 2.5, B) states that collections should be turned in no later than the next business day.
- One Purchase Card purchase exceeded the pre-authorized purchase amount. School Board Policy (School Internal Accounts Policies and Procedures Manual, Section 4.3, A) states that approval for internal accounts purchases must be documented with a Pre-authorization for Purchase Form, which includes the principal's approval of the commitment.

Lee Middle School

- Monies collected by a teacher from students relating to Receipt numbers 10140 and 10229 were not turned in to the bookkeeper timely. Monies collected for these receipts were held for six business days. School Board Policy (School Internal Accounts Policies and Procedures Manual, Section 2.5, B) states that collections should be turned in no later than the next business day.
- Receipt numbers 10185, 10208, and 10275 for monies collected by a teacher were not posted to the Log of Receipts (LOR). School Board Policy (School Internal Accounts Policies and Procedures Manual, Section 2.7, B) states that all funds received in the school office must be posted to the LOR and the log is to 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.
- Check number 7613 and one Purchase Card purchase were not documented with a Pre-authorization for Purchase Form or a Purchase Order. School Board Policy (School Internal Accounts Policies and Procedures Manual, 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.
- One Purchase Card purchase did not have a receipt or other documentation to support the purchase. School Board Policy (School Internal Accounts Policies and Procedures Manual, Section 4.5, C) states that evidence supporting all expenditures must be kept on file and available for audit.

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APPENDIX C - SPECIFIC SCHOOL FINDINGS (*Continued*)

For the Year Ended June 30, 2017

Lincoln Middle School

- Monies collected by a teacher from students relating to Receipt numbers 7038 and 7210 were not turned in to the bookkeeper timely. School Board Policy (School Internal Accounts Policies and Procedures Manual, Section 2.5, B) states that collections should be turned in no later than the next business day.
- A clerical error on Check number 6861 resulted in an overpayment of \$44 to a teacher for reimbursement of supplies.

Manatee Elementary School

- None

Manatee High School

- None

Manatee Technical College

- Two Purchase Card purchases did not have properly completed Pre-authorization for Purchase Forms. School Board Policy (School Internal Accounts Policies and Procedures Manual, Section 4.3, D) states that Pre-authorization for Purchase Forms must contain name, date, description of items to be purchased, amount authorized to spend, and account to be charged.
- One Purchase Card purchase exceeded the pre-authorized purchase amount. School Board Policy (School Internal Accounts Policies and Procedures Manual, Section 4.3, A) states that approval for internal accounts purchases must be documented with a Pre-authorization for Purchase Form, which includes the principal's approval of the commitment.
- During fiscal year 2017, the District's internal auditor performed a post-audit review to determine the School's progress towards the recommendations in a previously issued report relating to the School's business operations. As a result of this review, the internal auditor noted significant improvement towards implementation of previous internal audit recommendations, however, there are some issues that have made little progress since the initial review. We recommend that the School's management continue to implement their corrective action plan to address the remaining internal auditor's recommendations as listed in their report.

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APPENDIX C - SPECIFIC SCHOOL FINDINGS *(Continued)*

For the Year Ended June 30, 2017

McNeal Elementary School

- Receipt numbers 5267 and 5306 for monies collected by a teacher were not posted to the Log of Receipts (LOR). School Board Policy (School Internal Accounts Policies and Procedures Manual, 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 is to 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 5474 were not turned in to the bookkeeper timely. School Board Policy (School Internal Accounts Policies and Procedures Manual, Section 2.5, B) states that collections should be turned in no later than the next business day.
- Check number 4039 was not documented with a Pre-authorization for Purchase Form or a Purchase Order. School Board Policy (School Internal Accounts Policies and Procedures Manual, 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.

Miller Elementary School

- None

Mills Elementary School

- None

Moody Elementary School

- None

Myakka Elementary School

- None

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APPENDIX C - SPECIFIC SCHOOL FINDINGS *(Continued)*

For the Year Ended June 30, 2017

Nolan Middle School

- Monies collected by a teacher from students relating to Receipt number 6637 were not turned in to the bookkeeper timely. School Board Policy (School Internal Accounts Policies and Procedures Manual, Section 2.5, B) states that collections should be turned in no later than the next business day.
- Check number 9738 was made payable to cash for the purchase of BTSN uniform sales. School Board Policy (School Internal Accounts Policies and Procedures Manual, Chapter 4, Section II, 4.5, I D) states that checks should not be made payable to cash for any reason.
- Check number 9739 was not documented with a Pre-authorization for Purchase Form or a Purchase Order. School Board Policy (School Internal Accounts Policies and Procedures Manual, 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.

Oneco Elementary School

- Monies collected by a teacher from students relating to Receipt number 6310 were not turned in to the bookkeeper timely. School Board Policy (School Internal Accounts Policies and Procedures Manual, Section 2.5, B) states that collections should be turned in no later than the next business day.
- A Report of Monies Collected (RMC) was not completed for Receipt numbers 6350 and 6387. School Board Policy (School Internal Accounts Policies and Procedures Manual, Chapter 2, Section II, 2.0, A) states that a RMC is the supporting document for receipts and should be used in each instance.
- Receipt numbers 6381 and 6382 collected by a teacher were not properly posted to the Log of Receipts (LOR). School Board Policy (School Internal Accounts Policies and Procedures Manual, 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 is to 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.
- Check number 7418 did not have a signed receipt or invoice indicating receipt of merchandise in proper condition. School Board Policy (School Internal Accounts Policies and Procedures Manual, Chapter 4, Section II, 4.5, A and D) states that an itemized invoice and a receiving statement signed by the sponsor or responsible employee certifying receipt of merchandise as described and in proper condition or certifying services in good order should be obtained prior to check disbursement.

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APPENDIX C - SPECIFIC SCHOOL FINDINGS *(Continued)*

For the Year Ended June 30, 2017

Palm View Elementary School

- None

Palma Sola Elementary School

- None

Palmetto Elementary School

- None

Palmetto High School

- Monies collected by a teacher from students relating to Receipt numbers 25335 and 25351 were not turned in to the bookkeeper timely. School Board Policy (School Internal Accounts Policies and Procedures Manual, Section 2.5, B) states that collections should be turned in no later than the next business day.
- Receipt number 25141 for monies collected by a teacher was not properly posted to the Log of Receipts (LOR). School Board Policy (School Internal Accounts Policies and Procedures Manual, Section II, 2.7, B) states that all funds received in the school office must be posted to the LOR and the log is to 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.

Prine Elementary School

- None

Rogers Garden Elementary

- None

Samoset Elementary School

- Check numbers 5346, 5368, and 5407 did not have a signed and dated receipt or invoice indicating receipt of merchandise in proper condition or services were appropriately rendered. School Board Policy (School Internal Accounts Policies and Procedures Manual, Chapter 4, Section II, 4.5, A and D) states that an itemized invoice and a receiving statement signed by the sponsor or responsible employee certifying receipt of merchandise as described and in proper condition or certifying services in good order should be obtained prior to check disbursement.

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APPENDIX C - SPECIFIC SCHOOL FINDINGS *(Continued)*

For the Year Ended June 30, 2017

Sea Breeze Elementary School

- Receipt numbers 9891, 10033, 10063, and 10071 for monies collected by a teacher were not properly posted to the Log of Receipts (LOR). School Board Policy (School Internal Accounts Policies and Procedures Manual, Section II, 2.7, B) states that all funds received in the school office must be posted to the LOR and the log is to 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 numbers 9856 and 10041 were not turned in to the bookkeeper timely. School Board Policy (School Internal Accounts Policies and Procedures Manual, Section 2.5, B) states that collections should be turned in no later than the next business day.
- Check number 5294 did not have an invoice that supported the amount spent. School Board Policy (School Internal Accounts Policies and Procedures Manual, Chapter 4, Section II, 4.5, C) states that evidence supporting all expenditures must be kept on file and available for audit.

Southeast High School

- Check number 24560 exceeded the pre-authorized purchase amount. School Board Policy (School Internal Accounts Policies and Procedures Manual, Section 4.3, A) states that approval for internal accounts purchases must be documented with a Pre-authorization for Purchase Form, which includes the principal's approval of the commitment.

Stewart Elementary School

- Check number 4048 and one Purchasing Card purchase did not have a signed receipt or invoice indicating receipt of merchandise in proper condition or services were appropriately rendered. School Board Policy (School Internal Accounts Policies and Procedures Manual, Section 4.5, A and D) states that an itemized invoice and a receiving statement signed by the sponsor or responsible employee certifying receipt of merchandise as described and in proper condition or certifying services in good order should be obtained prior to check disbursement.

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APPENDIX C - SPECIFIC SCHOOL FINDINGS (*Continued*)

For the Year Ended June 30, 2017

Sugg Middle School

- None

Tara Elementary School

- Monies collected by the bookkeeper for Receipt numbers 9849, 9939, 9956, and 9978 were not turned in to the bookkeeper timely. School Board Policy (School Internal Accounts Policies and Procedures Manual, Chapter 2, Section I, 2.5, B) states that collections should be turned in no later than the next business day.
- Receipt number 9790 for monies collected by a teacher was not properly posted to the Log of Receipts (LOR). School Board Policy (School Internal Accounts Policies and Procedures Manual, Section II, 2.7, B) states that all funds received in the school office must be posted to the LOR and the log is to 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.

Tillman Elementary School

- Receipt number 6504 for monies collected by a teacher was not properly posted to the Log of Receipts (LOR). School Board Policy (School Internal Accounts Policies and Procedures Manual, Section 2.7, B) states that all funds received in the school office must be posted to the LOR and the log is to 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 6489 were not turned in to the bookkeeper timely. Monies collected for this receipt were held for four business days. School Board Policy (School Internal Accounts Policies and Procedures Manual, Chapter 2, Section I, 2.5, B) states that collections should be turned in no later than the next business day.
- Check numbers 4329, 4330, 4337, and 4342 were not documented with a signed Pre-authorization for Purchase Form or a Purchase Order. School Board Policy (School Internal Accounts Policies and Procedures Manual, 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.
- Check number 4329 was a reimbursement check paid to an individual and included reimbursements for sales tax paid by that individual. School Board Policy (School Internal Accounts Policies and Procedures Manual, Chapter 8, Section II, 8.2, B) states that individuals and sponsors requesting reimbursement for purchases paid by them, which includes sales tax, will not be reimbursed the sales tax.

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

APPENDIX C - SPECIFIC SCHOOL FINDINGS *(Continued)*

For the Year Ended June 30, 2017

Wakeland Elementary School

- Monies collected by the bookkeeper for Receipt numbers 7941 and 7973 were not deposited in the bank timely. School Board Policy (School Internal Accounts Policies and Procedures Manual, Section 2.5, C) states that funds collected should be deposited within five working days.

Williams Elementary School

- Check number 1994 was for a reimbursement to a teacher for an allowable cost, however, the teacher used a personal Amazon gift card to complete the transaction.

Willis Elementary School

- None

Witt Elementary School

- None