



Required Communications  
June 30, 2017



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November 28, 2017

The School Board of Polk County, Florida

Dear School Board:

We are pleased to present the results of our audit of the financial statements of The School District of Polk County, Florida's (the "District") Internal Funds for the year ended June 30, 2017.

This report to the School Board and Management summarizes our audit, the report issued and various analyses and observations related to the District's accounting and reporting in regards to the Internal Funds. The document also contains the communications required by our professional standards.

Our audit was designed, primarily, to express an opinion on the District's 2017 Internal Funds financial statement. We considered the District's current and emerging business needs, along with an assessment of risks that could materially affect the financial statement, and aligned our audit procedures accordingly. We conducted the audit with the objectivity and independence that you, the School Board and Management, expect. We received the full support and assistance of District personnel.

At Carr, Riggs & Ingram, LLC (CRI), we are continually evaluating the quality of our professionals' work in order to deliver audit services of the highest quality that will meet or exceed your expectations. We encourage you to provide any feedback you believe is appropriate to ensure that we do not overlook a single detail as it relates to the quality of our services.

This report is intended solely for the information and use of the School Board and Management and should not be used by anyone other than these specified parties.

We appreciate this opportunity to work with you. If you have any questions or comments, please contact me at 407-644-7455 or [jchristensen@cricpa.com](mailto:jchristensen@cricpa.com).

Very truly yours,

A handwritten signature in blue ink that reads 'jennifer christensen'.

Jennifer Christensen

As discussed with the School Board and Management during our planning process, our audit plan represented an approach responsive to the assessment of risk for the District's Internal Funds. Specifically, we planned and performed our audit to:

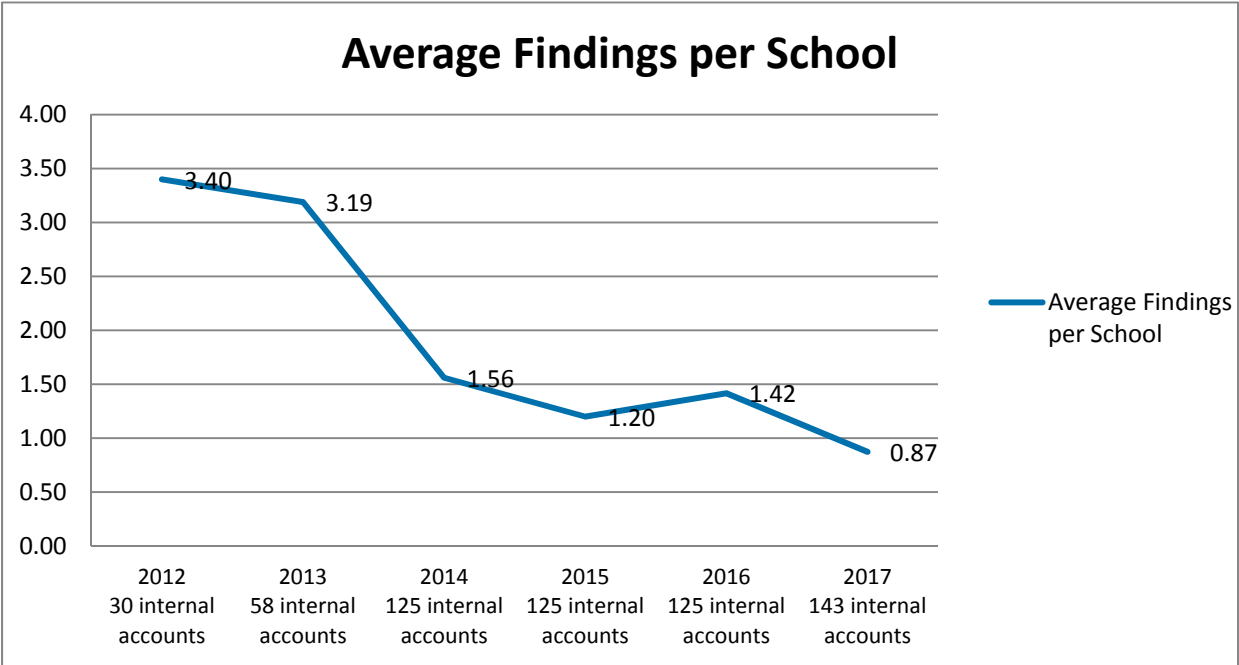
- Perform audit services, as requested by the School Board, in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, in order to express an opinion on the District's Internal Funds' financial statement for the year ended June 30, 2017;
- Communicate directly with the School Board and Management regarding the results of our procedures;
- Address with the School Board and Management any accounting and financial reporting issues;
- Anticipate and respond to concerns of the School Board and Management; and
- Perform other audit-related projects as they arise and upon request.

Florida Administrative Code 6A-1.087 *School Board Responsible for Internal Funds* states that the School Board is responsible for the administration and control of the internal funds of the district school system and that an audit of internal funds be provided on an annual basis. CRI conducted the audit for the year ended June 30, 2017 and during that process we performed certain control and compliance tests for 100% of the schools. Control and compliance tests were performed in each of the following areas:

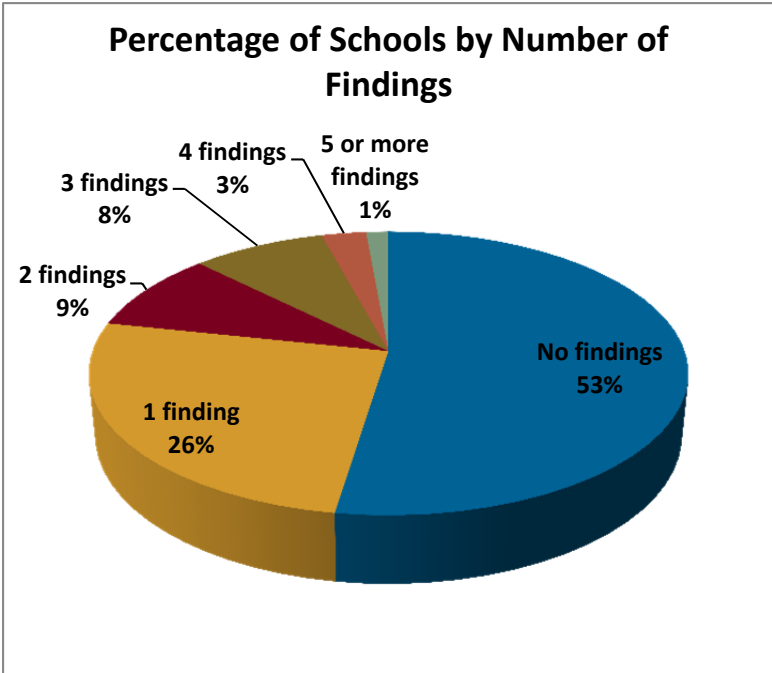
- Admission events
- Contracts
- Deficit balances
- Deposits
- Disbursements
- Fund raising activities
- Outside organization annual financial reports
- Pre-numbered receipts
- Pre-numbered tickets
- Purchasing card

We reviewed our findings and recommendations with the principal of each school and obtained the principal's response to each finding, along with an estimated date when the corrective action will take place and what principal is responsible for implementing the change.

Below is a graph showing the number of findings per school.



The percentage of schools by number of findings for the year ended June 30, 2017 is as follows:



NUMBER OF FINDINGS	NUMBER OF SCHOOLS	%
None	75	53%
1	37	26%
2	13	9%
3	12	8%
4	4	3%
5 or more	2	1%
<b>Total</b>	<b>143</b>	<b>100%</b>

A summary of the activity of the Internal Funds for the year ended June 30, 2017 is as follows:

Balance July 1, 2016	Revenue	Expenditures	Balance June 30, 2017
\$9,723,494	\$12,743,670	(\$12,775,622)	\$9,691,542

## Required Communications

We have audited the financial statements of the District’s Internal Funds for the year ended June 30, 2017, and have issued our report thereon dated November 28, 2017. Professional standards require that we provide you with the following information related to our audit:

MATTER TO BE COMMUNICATED	AUDITOR’S RESPONSE
<p><b>Auditor’s responsibility under Generally Accepted Auditing Standards</b></p>	<p>As stated in our engagement letter dated June 15, 2017, our responsibility, as described by professional standards, is to express an opinion about whether the financial statement prepared by management with your oversight is fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (GAAP). Our audit of the financial statement does not relieve you or management of your responsibilities.</p> <p>As part of our audit, we considered the internal control of the District’s Internal Funds. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.</p>
<p><b>Client’s responsibility</b></p>	<p>Management, with oversight from those charged with governance, is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statement of fiduciary assets and liabilities in conformity with the applicable framework. Management is responsible for the design and implementation of programs and controls to prevent and detect fraud.</p>
<p><b>Planned scope and timing of the audit</b></p>	<p>Our initial audit plan was not significantly altered during our fieldwork.</p>
<p><b>Management judgments and accounting estimates</b>  <i>The process used by management in forming particularly sensitive accounting estimates and the basis for the auditor’s conclusion regarding the reasonableness of those estimates.</i></p>	<p>Please see the following section titled “Accounting Policies, Judgments and Sensitive Estimates and CRI Comments on Quality.”</p>
<p><b>Potential effect on the financial statements of any significant risks and exposures</b>  <i>Major risks and exposures facing the District and how they are disclosed.</i></p>	<p>No such risks or exposures were noted.</p>

## Required Communications

MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
<p><b>Significant accounting policies, including critical accounting policies and alternative treatments within generally accepted accounting principles and the auditor's judgment about the quality of accounting principles</b></p>	See Note 1 to the financial statement.
<p><b>Significant difficulties encountered in the audit</b>  <i>Any significant difficulties, for example, unreasonable logistical constraints or lack of cooperation by management.</i></p>	None.
<p><b>Disagreements with management</b>  <i>Disagreements, whether or not subsequently resolved, about matters significant to the financial statement or auditor's report. This does not include those that came about based on incomplete facts or preliminary information.</i></p>	None.
<p><b>Other findings or issues</b>  <i>Matters significant to oversight of the financial reporting practices by those charged with governance. For example, an entity's failure to obtain the necessary type of audit, such as one under Government Auditing Standards, in addition to GAAS.</i></p>	None.
<p><b>Matters arising from the audit that were discussed with, or the subject of correspondence with, management</b>  <i>Business conditions that might affect risk or discussions regarding accounting practices or application of auditing standards.</i></p>	None.
<p><b>Corrected and uncorrected misstatements</b>  <i>All significant audit adjustments arising from the audit, whether or not recorded by the District, that could individually or in the aggregate have a significant effect on the financial statement. All uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented, that were determined by management to be immaterial, both individually and in the aggregate, to the financial statement taken as a whole. Any internal control deficiencies that could have prevented the misstatements.</i></p>	Please see the following section titled "Summary of Audit Adjustments."

## Required Communications

MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
<p><b>Major issues discussed with management prior to retention</b></p> <p><i>Any major accounting, auditing or reporting issues discussed with management in connection with our initial or recurring retention.</i></p>	None.
<p><b>Consultations with other accountants</b></p> <p><i>When management has consulted with other accountants about significant accounting or auditing matters.</i></p>	None of which we are aware.
<p><b>Written representations</b></p> <p><i>A description of the written representations the auditor requested.</i></p>	See "Management Representation Letter" section.
<p><b>Internal control deficiencies</b></p> <p><i>Any significant deficiencies or material weaknesses in the design or operation of internal control that came to the auditor's attention during the audit.</i></p>	See "Internal Control Findings" section.
<p><b>Fraud and illegal acts</b></p> <p><i>Fraud involving senior management, the School Board or those responsible for internal controls, or causing a material misstatement of the financial statements, where the auditor determines there is evidence that such fraud may exist. Any illegal acts coming to the auditor's attention involving senior management and any other illegal acts, unless clearly inconsequential.</i></p>	We are unaware of any fraud or illegal acts involving management or causing material misstatement of the financial statement.
<p><b>Other information in documents containing audited financial statements</b></p> <p><i>The external auditor's responsibility for information in a document containing audited financial statements, as well as any procedures performed and the results.</i></p>	<p>Our responsibility related to documents containing the financial statements is to read the other information to consider whether:</p> <ul style="list-style-type: none"> <li>• Such information is materially inconsistent with the financial statements; and</li> <li>• We believe such information represents a material misstatement of fact.</li> </ul> <p>We have not been provided any such items to date and are unaware of any other documents that contain the audited financial statement. We understand that the District-wide audit will reference CRI's audit.</p>

## Accounting Policies, Judgments and Sensitive Estimates & CRI Comments on Quality

We are required to communicate our judgments about the quality, not just the acceptability, of the District's Internal Funds' accounting principles as applied in its financial reporting. We are also required to communicate critical accounting policies and sensitive accounting estimates. The School Board may wish to monitor throughout the year the process used to compute and record these accounting estimates. The table below summarizes our communications regarding these matters.

AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	COMMENTS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Investments	Investments are reported at amortized cost, which approximates fair value.	<b>X</b>	Investment value is a sensitive estimate since it is based on a market valuation of the assets.	The School District of Polk County, Florida's policies appear to be in accordance with accounting principles generally accepted in the United States of America (GAAP).



## Summary of Audit Adjustments

During the course of our audit, we accumulate differences between amounts recorded by the District and amounts that we believe are required to be recorded under GAAP. Those adjustments are either recorded (corrected) by District or passed (uncorrected).

### QUALITATIVE MATERIALITY CONSIDERATIONS

In evaluating the materiality of audit differences when they do arise, we consider both quantitative and qualitative factors, for example:

- Whether the difference arises from an item capable of precise measurement or whether it arises from an estimate, and, if so, the degree of imprecision inherent in the estimate.
- Whether the difference masks a change in earnings or other trends.
- Whether the difference changes a net decrease in assets to a net increase, or vice versa.
- Whether the difference concerns an area of the District's Internal Fund's operating environment that has been identified as playing a significant role in the District's Internal Funds operations or viability.
- Whether the difference affects compliance with regulatory requirements.
- Whether the difference has the effect of increasing management's compensation – for example, by satisfying requirements for the award of bonuses or other forms of incentive compensation.
- Whether the difference involves concealment of an unlawful transaction.

#### ADJUSTING JOURNAL ENTRIES (CORRECTED)

##### Adjusting Journal Entries JE # 1

To reclassify additional accounts receivable that were written off in the current year to current year operations instead of opening internal accounts payable.

4799000	UNCOLLECTABLE CHECK EXPENSE	118,593.00	
2729000	Restricted Fund Balance - Other Restrictions		118,593.00
<b>Total</b>		<b>118,593.00</b>	<b>118,593.00</b>

##### Adjusting Journal Entries JE # 2

To fully allow for old accounts receivable from prior to the implementation of FOCUS for the Technical Colleges.

2729000	Restricted Fund Balance - Other Restrictions	143,622.00	
9999999	Allowance for Doubtful Accounts		143,622.00
<b>Total</b>		<b>143,622.00</b>	<b>143,622.00</b>

##### Adjusting Journal Entries JE # 3

To adjust accounts receivable for Ridge Technical College to actual balance according to revised schedule provided by client.

4799000	UNCOLLECTABLE CHECK EXPENSE	229,812.00	
1138691	Accounts Receivable - Ridge 1691 - Focus		229,812.00
<b>Total</b>		<b>229,812.00</b>	<b>229,812.00</b>

## Summary of Audit Adjustments

### PROPOSED JOURNAL ENTRIES (UNCORRECTED)

#### Proposed JE # 1

To record difference noted in current price of US Treasury Note held at Fifth Third Bank.

1161041	INVESTMENTS - FIFTH THIRD - MKT VAL ADJ	15,727.00	
	GAIN ON INVESTMENTS - FIFTH THIRD		
3432040	CUSTODIAL		15,727.00
<b>Total</b>		<b>15,727.00</b>	<b>15,727.00</b>

#### Proposed JE # 2

To record carryforward effect of prior year passed adjustments.

2769000	Undesignated Fund Balance	51,255.00	
4518000	Supplies - Fund Raising Taxable		30,000.00
4590000	Other Materials and Supplies		21,255.00
<b>Total</b>		<b>51,255.00</b>	<b>51,255.00</b>

### Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 15, 2017, including our responsibility for the preparation and fair presentation of the financial statement in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) and for preparation of the supplemental information in accordance with the applicable criteria.
- 2) The financial statement referred to above is fairly presented in conformity with U.S. GAAP and includes all properly classified funds and other financial information of the Internal Funds. There are no component units that are required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) There were no accounting estimates made that are significant to the financial statement.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP. (None noted.)
- 7) All events subsequent to the date of the financial statement and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statement.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statement for the Internal Funds. A list of the uncorrected misstatements is attached to the representation letter. In addition, we are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP. (There are no such amounts noted that need to be accounted for or disclosed in the financial statement.)
- 10) Guarantees, whether written or oral, under which the District's Internal Funds are contingently liable, if any, have been properly recorded or disclosed. (There were no such guarantees.)

### Information Provided

- 11) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statement, such as records, documentation, and other matters.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of School Board or summaries of actions of recent meetings for which minutes have not yet been prepared
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statement.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statement may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statement.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statement communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statement.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statement. (There were no such matters noted.)
- 18) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

### Government—specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

## Management Representation Letter

- 20) We have taken timely and appropriate steps to remedy fraud, violations of laws, regulations, contracts, or grant agreements, or abuse that you have reported to us.
- 21) We have a process to track the status of audit findings and recommendations.
- 22) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 23) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the required communications letter.
- 24) The School District of Polk County, Florida has no plans or intentions that may materially affect the carrying value or classification of assets or liabilities.
- 25) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 26) There are no violations or possible violations of laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements and any related debt covenants whose effects should be considered for disclosure in the financial statement, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statement and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities. We have reviewed, approved, and accepted responsibility for the financial statement and related notes.
- 28) The School District of Polk County, Florida has satisfactory title to all owned assets reported on the Internal Funds' financial statement, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The School District of Polk County, Florida has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 30) The financial statements properly classify all funds and activities.
- 31) Investments (reported as cash equivalents and as investments) are properly valued.
- 32) Deposits and investment securities are properly classified as to risk and are properly disclosed.

## Management Representation Letter

- 33) Provisions for uncollectible receivables have been properly identified and recorded.
- 34) With respect to the schedule of revenue, expenditures, and changes in internal accounts payable for the year ended June 30, 2017:
- a) We acknowledge our responsibility for presenting the schedule of revenue, expenditures, and changes in internal accounts payable (the “supplementary schedule”) for the year ended June 30, 2017) in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary schedule, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary schedule has not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - b) If the schedule of revenue, expenditures, and changes in internal accounts payable for the year ended June 30, 2017 is not presented with the audited financial statement, we will make the audited financial statement readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor’s report thereon.

The School Board of Polk County, Florida and management  
Bartow, Florida

In planning and performing our audit of the financial statement of fiduciary assets and liabilities for the School District of Polk County, Florida's (the "District") 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the District's Internal Funds' 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 opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's Internal Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of the District's Internal Funds' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a deficiency in internal control that we consider to be a material weakness.

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. We consider the following deficiency in internal control to be a material weakness:

### **2017-01 Ridge Technical College – Accounts Receivable**

During the year ended June 30, 2016, the Technical Colleges adopted a new software system, FOCUS, for tracking student information and tuition. There were some technical difficulties with FOCUS interfacing with the general ledger software, SAP. This resulted in inaccuracies in the reporting of accounts receivable and a large adjustment at the end of the year to correct the balances.

In the current year, the District adopted a new procedure for recording tuition receivable by using a modified accrual method of accounting where monthly adjustments were made during the year to record cash receipts collected and then an accrual adjustment was made at June 30, 2017 to record the amounts owed to the District as of that date. While the new procedure implemented during the year operated according to design, the accounts receivable report used to make the accrual adjustment at June 30, 2017 was not accurate. This resulted in an adjustment of \$229,812 to reduce accounts receivable for Ridge Technical College to the correct balance. Similarly as we noted in our prior year comment, this adjustment was needed due to a lack of review or reconciliation of tuition receivable. It appears that there may be a lack of communication between

the admissions office and the finance office that resulted in an overstatement of tuition receivable owed from students who had withdrawn, completed the program early, or did not attend the school.

The lack of monitoring students' tuition receivable balances has been ongoing for the past few years. In early 2016 and again in July 2017, there were recommendations made by the Internal Audit Department to create new procedures created to address this deficiency and a preliminary policy was created. It is our understanding that at the time the new policy was to be implemented, that the issues with FOCUS had started and all efforts had to then be focused on resolving that matter.

We recommend that the District consider adopting a formal policy or procedure regarding the recording of tuition receivable, the monitoring of tuition receivable, and writing off any receivables that are deemed not collectible. In addition, there should be a process implemented where the admissions office and finance office are able to share information about students who withdraw from a class and students registering for a class who has an outstanding balance. We noted that the District has subsequently created an accounts receivable procedure.

### **Management's Response**

An accounts receivable procedure has been created and presented to Travis and Ridge administration and school staff. The procedure applies to all accounts over \$25. School administration has been informed that school board regulations necessitate all staff to abide by the requirements outlined in the receivables procedure.

Form letters have been created for each stage of communication to the debtor in alignment with the receivables procedure. They include different letters for the 30 ,60 ,75, and 90 day time periods, stating what the customer owes, the timeframe for payment, and any next steps that will be taken if payment is not received. Each letter and/or communication will be logged in the student's file with the date and the person making the correspondence.

Currently the timeframe for turnover of accounts to a collection agency is 3 months from the first statement date. We have received RFPs from 3 different collection agencies and are in the process of securing the agency we believe will be the right fit for our District's needs. After the account has been at the agency for at least 9 months, it will be returned to the school district and the formal write-off procedure will begin.

School administration has been made aware of the internal control findings and notified of the need to require communication between departments at their respective schools. A recommendation was made to require teachers to notify student services and the business office directly as soon as a student withdraws to minimize the likelihood of incorrect receivables sitting on the books.



The Student Services side of the Focus software system has a new functionality that will allow admissions office staff to see if a student has an outstanding balance when they try to register for classes. When entering a returning student's name, a red exclamation point will appear with a message that instructs the student to see the cashier before they can continue with the enrollment process. This functionality has been in use since the start of the 17/18 academic year.

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.

We included other internal control recommendations for Management's consideration in a separate report dated November 28, 2017.

This communication is intended solely for the information and use of management, and the School Board of Polk County, Florida and is not intended to be, and should not be, used by anyone other than these specified parties

*Carr, Riggs & Ingram, L.L.C.*

CARR, RIGGS & INGRAM, LLC

Orlando, Florida  
November 28, 2017

**The School District of Polk County, Florida  
Internal Funds**

**FINANCIAL STATEMENT**

**For the Year Ended June 30, 2017**



**CRI** CARR  
RIGGS &  
INGRAM

CPAs and Advisors

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**The School District of Polk County, Florida**  
**Internal Funds**  
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## **INDEPENDENT AUDITORS' REPORT**

The School Board of Polk County, Florida  
Bartow, Florida

We have audited the accompanying statement of fiduciary assets and liabilities of the School District of Polk County, Florida's Internal Funds, a component unit of the School District of Polk County, Florida, as of June 30, 2017, and the related notes to the financial statement, which collectively comprise the School District of Polk County, Florida's Internal Funds' financial statement, as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position of the School District of Polk County, Florida's Internal Funds as of June 30, 2017, in accordance with accounting principles generally accepted in the United States of America.

## Emphasis of Matter

As discussed in Note 1, the financial statement presents only the statement of fiduciary assets and liabilities of the School District of Polk County, Florida's Internal Funds, and does not purport to, and does not, present fairly the financial position of the Polk County School District, as of June 30, 2017, in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

## Other Matters

### *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the basic financial statement of the School District of Polk County, Florida's Internal Funds. The accompanying supplemental schedule of revenue, expenditures and changes in internal accounts payable by school for the year ended June 30, 2017 is presented for purposes of additional analysis and is not a required part of the basic financial statement. The supplemental schedule of revenue, expenditures and changes in internal accounts payable by school for the year ended June 30, 2017 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental schedule of revenue, expenditures and changes in internal accounts payable by school for the year ended June 30, 2017 is fairly stated in all material respects in relation to the financial statement as a whole.

## Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 28, 2017, on our consideration of the School District of Polk County, Florida's Internal Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District of Polk County, Florida's Internal Funds' internal control over financial reporting and compliance.

*Carr, Riggs & Ingram, L.L.C.*

Orlando, Florida  
November 28, 2017

**The School District of Polk County, Florida**  
**Internal Funds**  
**Statement of Fiduciary Assets and Liabilities**

***June 30, 2017***

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**ASSETS**

Cash and cash equivalents	\$ 2,268,232
Investments	6,828,827
Accounts receivable, net of allowance for doubtful accounts of \$143,622	61,206
Inventory	562,273
	<hr/>
	\$ 9,720,538

**LIABILITIES**

Accounts payable	\$ 27,824
Sales tax payable	1,172
Internal accounts payable	9,691,542
	<hr/>
	\$ 9,720,538

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*See accompanying notes to financial statement.*

**The School District of Polk County, Florida**  
**Internal Funds**  
**Notes to Financial Statement**

**NOTE 1: NATURE OF OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES**

***Nature of the Operations***

The School District of Polk County, Florida (the “District”) Internal Funds are comprised of individual student activity account balances of the public schools located within the geographical boundaries of the Polk County School District.

The School District of Polk County, Florida School Board (the “School Board”) is the governing body of the Schools, and its Board is composed of seven elected members. The appointed Superintendent of Schools is the executive officer of the School Board. The Polk County District School Board is part of the State of Florida system of public education under the general direction and control of the State Board of Education.

The School District of Polk County, Florida’s Internal Funds are included as agency funds in the District’s comprehensive annual financial report. The accompanying financial statement presents only the School District of Polk County, Florida’s Internal Funds and is not intended to present fairly the financial position and results of operations of the District, in conformity with accounting principles generally accepted in the United States of America.

***Basis of Accounting***

In accordance with Florida Statutes, the School District of Polk County, Florida accounts for its student activity accounts (Internal Funds) as agency funds. This fund is organized into sub-funds to account for each school in the District. The operations of each sub-fund are accounted for with a separate set of self-balancing accounts that comprise each school’s assets, liabilities, revenues and expenditures. Each sub-fund is divided into eight student activity/project classifications. These classifications are athletics, music, classes, clubs, or departments, trust funds, property deposits, stores, instructional aids, and general.

The financial statement of the District’s Internal Funds has been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units.

***Deposits and Investments***

Banks qualified as public depositories under Florida law hold the cash deposits. All deposits are collateralized with securities held in Florida’s multiple financial institution collateral pool as required by Chapter 280, Florida Statutes and certain deposits below \$250,000 are insured by Federal depository insurance. Amounts in excess of the Federal depository insurance as of June 30, 2017, are approximately \$2,018,000. Cash and cash equivalents include those accounts used as demand deposit accounts.

**The School District of Polk County, Florida**  
**Internal Funds**  
**Notes to Financial Statement**

**NOTE 1: NATURE OF OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Deposits and Investments (Continued)***

The District also has an investment management agreement with the Florida Fixed Income Trust (FIT), and its custodian. The investment pool operates under investment guidelines established by Section 215.47, Florida Statutes, and are considered a Securities and Exchange Commission 2a7-like external investment pool and is similar to money market funds in which shares are owned in the fund rather than the underlying investments. All such investments are reported at fair value, which approximates amortized cost.

The District categorizes its fair value measurements with the fair value hierarchy established in accordance with generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. See Note 2 for types and amounts of investments held at June 30, 2017.

***Accounts Receivable***

Accounts receivable consists of amounts owed to the District for Technical College tuition fees. The District provides an allowance for uncollectible amounts as disclosed on the statement of fiduciary assets and liabilities.

***Inventory***

Inventory consists of school store items and cattle inventory, and is valued at the lower of cost (determined on first-in, first-out method), or market.

***Capital Assets***

All capital assets acquired with the proceeds of internal funds are reported as cash disbursements in the accompanying supplemental schedule of revenue, expenditures and changes in internal accounts payable. All personal property acquired with internal funds becomes the property of the District.

***Use of Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.



**The School District of Polk County, Florida**  
**Internal Funds**  
**Notes to Financial Statement**

**NOTE 2: INVESTMENTS**

Investments and average maturities consist of the following at:

<i>June 30, 2017</i>	Fair Value	Average Maturity	Valuation Measurement Method/Level
Corporate Notes - Various	\$ 924,508	3 - 10 years	Fair Value Level 2
Federal Agency Notes - Various	273,767	2 - 5 years	Fair Value Level 2
United States Treasury Notes	2,439,448	3 - 5 years	Fair Value Level 2
Florida Fixed Income Trust: Cash Pool (FL FIT CP)	1,329,283	6 months	Fair Value Level 2
Florida Fixed Income Trust: Enhanced Cash Pool (FL Enhanced Cash)	1,861,821	90 days	Fair Value Level 2
	<b>\$ 6,828,827</b>		

The debt securities classified as Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

***Interest Rate Risk***

The District has a formal investment policy as authorized by Section 218.415 Florida Statutes that limits investments to a maximum of five years, but may exceed five years when there is opportunity to achieve a greater return and /or the average life is expected to be less than five years.

***Custodial Credit Risk***

All securities are held in the District's name, either directly by the District or by the District's third-party custodians per the School Board's investment policy and Florida Statute.

**The School District of Polk County, Florida**  
**Internal Funds**  
**Notes to Financial Statement**

**NOTE 2: INVESTMENTS (Continued)**

***Credit Risk***

The District's investment ratings by Standard & Poor's are as follows as of:

***June 30, 2017***

	<b>Rating</b>
Fixed Income Investments (Held by Fifth Third Bank)	<b>Between AA+ and BBB+</b>
Florida Fixed Income Trust: Cash Pool (FL FIT CP)	<b>AAAf</b>
Florida Fixed Income Trust: Enhanced Cash Pool (FL Enhanced Cash)	<b>AAAf</b>

***Concentration of Credit Risk***

The District is at risk for the Corporate Notes held by the District, which represent 13.5% of total investments. The remaining investments are issued or explicitly guaranteed by the United States Government or are in mutual funds, external investment pools, and other pooled investments which do not require disclosure for concentration of credit risk.

SUPPLEMENTAL SCHEDULE

**The School District of Polk County, Florida**  
**Internal Funds**  
**Supplemental Schedule of Revenue, Expenditures and**  
**Changes in Internal Accounts Payable**

*For the year ended June 30, 2017*

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**REVENUE**

Internal funds receipts	\$ 12,692,315
Interest	51,190
Other miscellaneous local sources	165
<hr/>	
Total revenue	12,743,670

**EXPENDITURES**

Internal funds disbursements	12,775,622
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Excess of expenditures over revenue	(31,952)
Internal accounts payable - beginning of year	9,723,494
<hr/>	
Internal accounts payable - end of year	\$ 9,691,542

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*See independent auditors' report.*

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The School Board of Polk County, Florida  
Bartow, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the School District of Polk County, Florida's (the "District") Internal Funds as of and for the year ended June 30, 2017, and the related notes to the financial statement, which collectively comprise the School District of Polk County, Florida's Internal Funds financial statement, and have issued our report thereon dated November 28, 2017.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the District's Internal Funds financial statement, we considered the District's internal control over financial reporting ("internal control") on the Internal Funds to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the District's Internal Funds financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control on the Internal Funds. Accordingly, we do not express an opinion on the effectiveness of the District's internal control on the Internal Funds.

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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described below, we identified certain deficiencies in internal control that we consider to be a material weakness.

## **2017-01 Ridge Technical College – Accounts Receivable**

During the year ended June 30, 2016, the Technical Colleges adopted a new software system, FOCUS, for tracking student information and tuition. There were some technical difficulties with FOCUS interfacing with the general ledger software, SAP. This resulted in inaccuracies in the reporting of accounts receivable and a large adjustment at the end of the year to correct the balances.

In the current year, the District adopted a new procedure for recording tuition receivable by using a modified accrual method of accounting where monthly adjustments were made during the year to record cash receipts collected and then an accrual adjustment was made at June 30, 2017 to record the amounts owed to the District as of that date. While the new procedure implemented during the year operated according to design, the accounts receivable report used to make the accrual adjustment at June 30, 2017 was not accurate. This resulted in an adjustment of \$229,812 to reduce accounts receivable for Ridge Technical College to the correct balance. Similarly as we noted in our prior year comment, this adjustment was needed due to a lack of review or reconciliation of tuition receivable. It appears that there may be a lack of communication between the admissions office and the finance office that resulted in an overstatement of tuition receivable owed from students who had withdrawn, completed the program early, or did not attend the school.

The lack of monitoring students' tuition receivable balances has been ongoing for the past few years. In early 2016 and again in July 2017, there were recommendations made by the Internal Audit Department to create new procedures created to address this deficiency and a preliminary policy was created. It is our understanding that at the time the new policy was to be implemented, that the issues with FOCUS had started and all efforts had to then be focused on resolving that matter.

We recommend that the District consider adopting a formal policy regarding the recording of tuition receivable, the monitoring of tuition receivable, and writing off any receivables that are deemed not collectible. In addition, there should be a process implemented where the admissions office and finance office are able to share information about students who withdraw from a class and students registering for a class who has an outstanding balance.

### **Management's Response**

An accounts receivable procedure has been created and presented to Traviss and Ridge administration and school staff. The procedure applies to all accounts over \$25. School administration has been informed that school board regulations necessitate all staff to abide by the requirements outlined in the receivables procedure.

Form letters have been created for each stage of communication to the debtor in alignment with the receivables procedure. They include different letters for the 30, 60, 75, and 90 day time periods, stating what the customer owes, the timeframe for payment, and any next steps that will be taken if payment is not received. Each letter and/or communication will be logged in the student's file with the date and the person making the correspondence.

Currently the timeframe for turnover of accounts to a collection agency is 3 months from the first statement date. We have received RFPs from 3 different collection agencies and are in the process of securing the agency we believe will be the right fit for our District's needs. After the account has been at the agency for at least 9 months, it will be returned to the school district and the formal write-off procedure will begin.

School administration has been made aware of the internal control findings and notified of the need to require communication between departments at their respective schools. A recommendation was made to require teachers to notify student services and the business office directly as soon as a student withdraws to minimize the likelihood of incorrect receivables sitting on the books.

The Student Services side of the Focus software system has a new functionality that will allow admissions office staff to see if a student has an outstanding balance when they try to register for classes. When entering a returning student's name, a red exclamation point will appear with a message that instructs the student to see the cashier before they can continue with the enrollment process. This functionality has been in use since the start of the 17/18 academic year.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's Internal Funds financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the School District of Polk County, Florida, following this report.

### **The School District of Polk County, Florida's Response to Findings**

The District's response to the findings identified in our audit is described above. The District's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Cary Riggs & Ingram, L.L.C.*

Orlando, Florida  
November 28, 2017

**Polk County Public Schools  
Internal Funds**

**Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Alta Vista Elementary**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	



**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Alturas Elementary**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Anna Woodbury Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEFICIT BALANCES</b>					
1				<p>The Faculty - Teachers account had a deficit balance of \$101.73 at year-end.</p> <p>The Internal Accounts Manual and the Florida Department of Education Rules prohibit deficit unencumbered balances at the end of the school year.</p>	<p><b>Response:</b> Prior Principal used the card to purchase staff incentives.</p> <p><b>Estimated Completion Date:</b> October 10, 2017</p> <p><b>Principal Responsible:</b> Alexandra Wise</p>
<b>PURCHASING CARD</b>					
2	102043670	January	289.62	<p>It was noted on the January purchasing card log that the dates the purchasing card was checked out and checked in do not correspond to the date of the purchase. The Procurement Card Manual states that when authorizing others to use a purchasing card a log must be used and must include the card user's name and the date the card is issued and returned.</p>	<p><b>Response:</b> Assistant Principal forgot to have her sign the internal monthly log. A new log system will be put in place.</p> <p><b>Estimated Completion Date:</b> September 5, 2017</p> <p><b>Principal Responsible:</b> Alexandra Wise</p>

Summary of Recommendations for Improvements in Internal Control Over

Financial Reporting and Compliance with Certain Laws and Regulations

Athletics

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Auburndale Central Elementary**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Auburndale High

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PRE-NUMBERED RECEIPTS</b>					
1				<p>Three prom tickets could not be located. While the school provided an explanation for the missing tickets, a complete ticket history should be tracked for all tickets, including recording tickets purchased, tickets on hand at the end of the year, and tickets sold throughout the year. A Report of Tickets Sold should be prepared for all collections from the sale of admission tickets.</p> <p>Missing supporting documentation could be the result of misappropriated funds.</p>	<p><b>Response:</b> We understand that missing supporting documentation could be the result of misappropriated funds. Thankfully this was not the case, but human error in reporting three tickets. While we understand that ticket sales and assigning complimentary tickets to students or staff who are covering the event can become a hectic endeavor in which an honest mistake can occur, we have safe guards and procedures in place to protect us from the possibility of fraudulent actions and misappropriation of funds. We review the policies and procedures governing internal accounts on a yearly basis and work closely with the sponsors who utilize these accounts and sale tickets. We have discussed the matter with the teacher who made the mistake and will ask her to share her experience with the sponsors she has trained to coordinate Prom this year.</p> <p><b>Estimated Completion Date:</b> June 30, 2018</p> <p><b>Principal Responsible:</b> John Hill</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Bartow Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEPOSITS</b>					
1 (Comment repeated from prior report)	101954186	10/20/2016	91.00	<p>The bank deposit that relates to official receipt number 405879 was not deposited timely. The official receipt was dated September 15, 2016, but was not deposited until October 12, 2016. The Internal Accounts Manual for Student Activity Funds requires that all collections be deposited in the bank as frequently as possible, but no less than once a week.</p> <p>Deposits not made within 5 business days could result in inaccurate records, delays in recordkeeping and increases the risk of misappropriated funds.</p>	<p><b>Response:</b> Financial secretary kept money in the money bag in the safe. When more money was received there was a new bag started without looking to see if there was one already in the safe. Financial secretary did not find the first bag until later in the month. Mrs. Westbrook will be more conscious of having more than one bag at a time.</p> <p><b>Estimated Completion Date:</b> October 12, 2016</p> <p><b>Principal Responsible:</b> Tracy J Nelson</p>

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Bartow High - IB Candidate**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Bartow High

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PRE-NUMBERED RECEIPTS</b>					
1 (Comment repeated from prior report)				<p>Report of Monies Collected Form number 828354 could not be located or was voided and not all copies were submitted to the Internal Accounts Department. The school did not provide an explanation for the missing documentation. The Internal Accounts Manual for Student Activity Funds requires that all copies of the voided receipt be immediately turned in to the Internal Accounts Department.</p> <p>Missing supporting documentation could be the result of misappropriated funds.</p>	<p><b>Response:</b> Our Spanish teacher checked out the RMC for her Spanish Club. When the form was not returned to the finance secretary, we followed up with the teacher as to the reason. She advised, through email, that she was unable to locate the RMC. This teacher has been advised that all RMC's must be accounted for. Additionally, we have addressed finance procedures with all staff in our faculty meeting at the beginning of the school year. The RMC policy has specifically been discussed due to this issue.</p> <p><b>Estimated Completion Date:</b> August 7, 2017</p> <p><b>Principal Responsible:</b> Emilean Clemons</p>



**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Bartow Middle**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Ben H Griffin Elementary**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

Summary of Recommendations for Improvements in Internal Control Over

Financial Reporting and Compliance with Certain Laws and Regulations

B.E.S.T.

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Bethune Academy**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Bill Duncan Opportunity Center**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEPOSITS</b>					
1	101950668	9/30/2016	7.00	<p>The bank deposit that relates to official receipt number 414397 was not deposited timely. The official receipt was dated August 24, 2016, but was not deposited until September 21, 2016. The Internal Accounts Manual for Student Activity Funds requires that all collections be deposited in the bank as frequently as possible, but no less than once a week.</p> <p>Deposits not made within 5 business days could result in inaccurate records, delays in recordkeeping and increases the risk of misappropriated funds.</p>	<p><b>Response:</b> Blake Academy has a new financial secretary. We have new procedures that ensure that all collected money is deposited twice weekly.</p> <p><b>Estimated Completion Date:</b> August 1, 2017</p> <p><b>Principal Responsible:</b> Sybille Oldham-Jackson</p>
2	101954206	10/20/2016	20.00	<p>The bank deposit that relates to official receipt number 414506 was not deposited timely. The official receipt was dated September 28, 2016, but was not deposited until October 12, 2016. The Internal Accounts Manual for Student Activity Funds requires that all collections be deposited in the bank as frequently as possible, but no less than once a week.</p> <p>Deposits not made within 5 business days could result in inaccurate records, delays in recordkeeping and increases the risk of misappropriated funds.</p>	<p><b>Response:</b> Blake Academy has a new financial secretary. We have new procedures that ensure that all collected money is deposited twice weekly.</p> <p><b>Estimated Completion Date:</b> August 1, 2017</p> <p><b>Principal Responsible:</b> Sybille Oldham-Jackson</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Blake Academy- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PRE-NUMBERED RECEIPTS</b>					
3 (Comment repeated from prior report)				<p>Official receipt number 424693 could not be located or was voided, and not all copies were submitted to the Internal Accounts Department. The school did not provide an explanation for the missing documentation. The Internal Accounts Manual for Student Activity Funds requires that all copies of the voided receipt be immediately turned in to the Internal Accounts Department.</p> <p>Missing supporting documentation could be the result of misappropriated funds.</p>	<p><b>Response:</b> The new financial secretary was able to find the pink carbon copy of the official receipt number 424693 but was not able to trace where the \$10 was actually deposited. We have implemented a way to track each receipt with a log and the deposit manifest number.</p> <p><b>Estimated Completion Date:</b> August 1, 2017</p> <p><b>Principal Responsible:</b> Sybille Oldham-Jackson</p>
4				<p>Report of Monies Collected Form number 825914 could not be located or was voided and not all copies were submitted to the Internal Accounts Department. The school provided an explanation of the missing documentation. The Internal Accounts Manual for Student Activity Funds requires that all copies of the voided receipt be immediately turned in to the Internal Accounts Department.</p> <p>Missing supporting documentation could be the result of misappropriated funds.</p>	<p><b>Response:</b> The teacher that had the report of monies collected form was ill and failed to turn it in due to her illness. A fellow teacher retrieved the form and funds and it was deposited when it was received. Procedures were implemented to track forms as issued and marked received as they are turned in.</p> <p><b>Estimated Completion Date:</b> August 1, 2017</p> <p><b>Principal Responsible:</b> Sybille Oldham-Jackson</p>

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Boone Middle**

<b>Finding #</b>	<b>Document</b>	<b>Doc Date</b>	<b>Amount</b>	<b>Finding Description</b>	<b>School's Response</b>
				None noted.	



**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Boswell Elementary**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Brigham Academy**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Caldwell Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEPOSITS</b>					
1	102073925	6/19/2017	251.00	<p>The transaction that relates to official receipt number 379892 was incorrectly coded to the 4th Grade Class cost center instead of a more appropriate cost center, such as the 3rd Grade field trip cost center.</p> <p>All transactions should be recorded to the proper cost center based on the nature of the transaction in order to facilitate accurate reporting of receipts and disbursements.</p>	<p><b>Response:</b> A system to double check the cost center has been put into place to ensure that the correct cost center information is submitted.</p> <p><b>Estimated Completion Date:</b> October 2, 2017</p> <p><b>Principal Responsible:</b> Deron J. Williams</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Caldwell Elementary- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEPOSITS (CONTINUED)</b>					
2	102073925	6/19/2017	251.00	<p>The deposit slip that relates to official receipt number 379892 was not dated.</p> <p>Without a date listed on the deposit slip, it cannot be verified whether monies collected are being deposited timely. All deposit slips should have a date included in order to have accurate recordkeeping.</p>	<p><b>Response:</b> We will use the system of double checking to prevent information from being omitted on the deposit slips.</p> <p><b>Estimated Completion Date:</b> October 2, 2017</p> <p><b>Principal Responsible:</b> Deron J. Williams</p>
3	102070791	5/31/2017	39.15	<p>The deposit slip that relates to official receipt number 379882 was not dated.</p> <p>Without a date listed on the deposit slip, it cannot be verified whether monies collected are being deposited timely. All deposit slips should have a date included in order to have accurate recordkeeping.</p>	<p><b>Response:</b> We will use the system of double checking to prevent information from being omitted on the deposit slips.</p> <p><b>Estimated Completion Date:</b> October 2, 2017</p> <p><b>Principal Responsible:</b> Deron J. Williams</p>

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Career, Technical and Adult Ed**

<b>Finding #</b>	<b>Document</b>	<b>Doc Date</b>	<b>Amount</b>	<b>Finding Description</b>	<b>School's Response</b>
				None noted.	

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Carlton Palmore Elementary**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Chain of Lakes Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEPOSITS</b>					
1	102049227	2/24/2017	358.00	<p>Monies collected from outside the main office relating to monies collected form number 833719 were not turned in to the school office on the same day. Monies were collected on January 31, 2017, but were not turned in to the office until Feburary 7, 2017. All external collections should be turned in to the school office daily, regardless of amount.</p> <p>Failure to remit funds collected to the financial secretary on a daily basis for review and deposit could result in untimely deposits and/or misappropriation of funds due to theft or loss.</p>	<p><b>Response:</b> Our financial secretary, Candice O’Neal, misunderstood the dating next to her signature on the Report of Monies Collected form. Ms. O’Neal did verify the monies collected with the teacher on the date the monies were collected and the form was dated correctly next to the teacher’s signature. The monies were then placed in the school safe until she made her weekly deposit. The date she put on the form next to her signature was the deposit date of the monies, not the date she verified the funds with the teacher.</p> <p><b>Estimated Completion Date:</b> September 13, 2017</p> <p><b>Principal Responsible:</b> Victor D. Duncan</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Chain of Lakes Elementary- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEPOSITS (CONTINUED)</b>					
2	102052968	3/27/2017	30.00	<p>Monies collected from outside the main office relating to monies collected form number 836572 were not turned in to the school office on the same day. Monies were collected on March 13, 2017, but were not turned in to the office until March 14, 2017. All external collections should be turned in to the school office daily, regardless of amount.</p> <p>Failure to remit funds collected to the financial secretary on a daily basis for review and deposit could result in untimely deposits and/or misappropriation of funds due to theft or loss.</p>	<p><b>Response:</b> Our financial secretary, Candice O'Neal, misunderstood the dating next to her signature on the Report of Monies Collected form. Ms. O'Neal did verify the monies collected with the teacher on the date the monies were collected and the form was dated correctly next to the teacher's signature. The monies were then placed in the school safe until she made her weekly deposit. The date she put on the form next to her signature was the deposit date of the monies, not the date she verified the funds with the teacher.</p> <p><b>Estimated Completion Date:</b> September 13, 2017</p> <p><b>Principal Responsible:</b> Victor D Duncan</p>



**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Churchwell Elementary**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Citrus Ridge High**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Cleveland Court Elementary**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

**Polk County Public Schools  
Internal Funds**

**Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Combee Elementary**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

Polk County Public Schools  
Internal Funds  
**Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Crystal Lake Elementary**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>FUND RAISING ACTIVITIES</b>					
1				<p>There was no specific date for when the fundraising activity was going to be held on the Fund Raising Activity Approval Form or the Fund Raising Financial Report for the Freeze Pop fundraiser so we were unable to determine if proper approval was obtained prior to the activity commencing. School Board Policy 6Gx53.8.004 requires that prior approval for all fund raising activities be obtained from the principal as documented on the Fund Raising Activity Approval Form. A Financial Report for Fund Raising Activity should be filed with the principal's office within 10 days after the close of each fund raising activity in order to analyze the financial results of the fund raising activity.</p> <p>Cash collections and items to be sold could be misappropriated without the proper documentation and controls surrounding the fund raising activity.</p>	<p><b>Response:</b> I will make sure we have a numeric date versus day of the week dates when submitted and approved by the teacher or person organizing the fund raising activity.</p> <p><b>Estimated Completion Date:</b> September 27, 2017</p> <p><b>Principal Responsible:</b> Bryan Kim</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Crystal Lake Elementary- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PRE-NUMBERED RECEIPTS</b>					
2				<p>Official receipt number 431576 could not be located or was voided, and not all copies were submitted to the Internal Accounts Department. The school provided an explanation of the missing documentation. The Internal Accounts Manual for Student Activity Funds requires that all copies of the voided receipt be immediately turned in to the Internal Accounts Department.</p> <p>Missing supporting documentation could be the result of misappropriated funds.</p>	<p><b>Response:</b> The receipt was used and then later voided because the student had accidentally paid for a yearbook instead of a fieldtrip. The student didn't return the white copy of the receipt to the school. This was noted to finance. I will ensure the proper copies are secured and sent as required.</p> <p><b>Estimated Completion Date:</b> July 12, 2017</p> <p><b>Principal Responsible:</b> Bryan Kim</p>

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Crystal Lake Middle

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PRE-NUMBERED RECEIPTS</b>					
1				<p>Report of Monies Collected Form number 822224 could not be located or was voided and not all copies were submitted to the Internal Accounts Department. The school did not provide an explanation for the missing documentation. The Internal Accounts Manual for Student Activity Funds requires that all copies of the voided receipt be immediately turned in to the Internal Accounts Department.</p> <p>Missing supporting documentation could be the result of misappropriated funds.</p>	<p><b>Response:</b> The principal will ensure that all forms are handled properly by the financial secretary. The principal will do random checks to make sure all forms are handled appropriately.</p> <p><b>Estimated Completion Date:</b> Ongoing</p> <p><b>Principal Responsible:</b> Ronda Cotter</p>

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Dan Jenkins Academy**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	



Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Davenport Community

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEPOSITS</b>					
1 (Comment repeated from prior report)	102070815	5/31/2017	45.00	<p>The bank deposit that relates to official receipt number 419591 was not deposited timely. The official receipt was dated April 21, 2017, but was not deposited until May 3, 2017. The Internal Accounts Manual for Student Activity Funds requires that all collections be deposited in the bank as frequently as possible, but no less than once a week.</p> <p>Deposits not made within 5 business days could result in inaccurate records, delays in recordkeeping and increases the risk of misappropriated funds.</p>	<p><b>Response:</b> The administrator on Lakeland campus retired suddenly and it was an oversight about depositing the money. As soon as it was realized, the money was deposited.</p> <p><b>Estimated Completion Date:</b> May 3, 2017</p> <p><b>Principal Responsible:</b> Rhonda Kelly</p>

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Davenport School of Arts

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEPOSITS</b>					
1 (Comment repeated from prior report)	101960370	11/29/2016	300.00	<p>The bank deposit that relates to official receipt number 421467 was not deposited timely. The official receipt was dated October 18, 2016, but was not deposited until November 1, 2016. The Internal Accounts Manual for Student Activity Funds requires that all collections be deposited in the bank as frequently as possible, but no less than once a week.</p> <p>Deposits not made within 5 business days could result in inaccurate records, delays in recordkeeping and increases the risk of misappropriated funds.</p>	<p><b>Response:</b> We now have a financial secretary and are working to ensure this does not happen in the future.</p> <p><b>Estimated Completion Date:</b> September 21, 2017</p> <p><b>Principal Responsible:</b> Brian Kier</p>

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Denison Middle

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DISBURSEMENTS</b>					
1	1900911625	6/12/2017	69.55	<p>The transaction was incorrectly coded to the Positive Behaving Support cost center instead of a more appropriate cost center, such as the 8th Grade Class cost center.</p> <p>All transactions should be recorded to the proper cost center based on the nature of the transaction in order to facilitate accurate reporting of receipts and disbursements.</p>	<p><b>Response:</b> The PBS and 8th grade dance were coordinated by the same staff member. The error in recording must have occurred based on who was making the deposit. The Principal and Principal Secretary attended internal accounts training on October 2, 2017. Both are aware of proper procedure.</p> <p><b>Estimated Completion Date:</b> October 2, 2017</p> <p><b>Principal Responsible:</b> Terri Christian</p>

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Denison Middle- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>FUND RAISING ACTIVITIES</b>					
2 (Comment repeated from prior report)				<p>The Fund Raising Financial Report for the Rock-a-thon fundraiser was not turned in to the office within 10 days after the close of the activity. School Board Policy 6Gx53.8.004 requires that a Financial Report for Fund Raising Activity should be filed with the principal's office within 10 days after the close of each fund raising activity in order to analyze the financial results of the fund raising activity.</p> <p>Delays in the reporting process could be the result of missing documentation or misappropriated funds.</p>	<p><b>Response:</b> The Principal and Principal Secretary attended internal accounts training on October 2, 2017. Both are aware of proper procedure. The Principal Secretary has developed a system to follow up on fund raising activities and ensure the financial report is submitted within 10 days after the close of each fund raising activity.</p> <p><b>Estimated Completion Date:</b> October 2, 2017</p> <p><b>Principal Responsible:</b> Terri Christian</p>

**Polk County Public Schools  
Internal Funds**

**Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Dixieland Elementary**

<b>Finding #</b>	<b>Document</b>	<b>Doc Date</b>	<b>Amount</b>	<b>Finding Description</b>	<b>School's Response</b>
				None noted.	

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Don Woods Center**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations

Doris Sanders Center

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>CONTRACTS</b>					
1				<p>The school picture contract was signed by someone other than the principal. All contracts are required to be completed and approved by the principal prior to inception.</p> <p>Purchase commitments that do not have proper approval prior to the purchase could result in overspending or misappropriation of funds.</p>	<p><b>Response:</b> Principal secretary was not aware of the procedure for contracts. I went over the procedures with her and the financial secretary referring to page 11 of the Internal Accounts Manual.</p> <p><b>Estimated Completion Date:</b> September 7, 2017</p> <p><b>Principal Responsible:</b> Debra S Peavey</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Doris Sanders Center- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PURCHASING CARD</b>					
2	102043462	January	433.80	<p>A purchasing card transaction was incorrectly coded to the School Uniform Fund cost center.</p> <p>All transactions should be recorded to the proper cost center based on the nature of the transaction in order to facilitate accurate reporting of receipts and disbursements.</p>	<p><b>Response:</b> Staff shirts were never for profit and no school money was spent on them. Deposited in wrong account. Went over procedures with financial secretary and will ensure that in the future all staff related items go into the staff cost center.</p> <p><b>Estimated Completion Date:</b> September 20, 2017</p> <p><b>Principal Responsible:</b> Debra S Peavey</p>



Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations

Dr. NE Roberts Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PRE-NUMBERED RECEIPTS</b>					
1				<p>Report of Monies Collected Form numbers 831913 and 841001 could not be located or were voided and not all copies were submitted to the Internal Accounts Department. The school did not provide an explanation for the missing documentation. The Internal Accounts Manual for Student Activity Funds requires that all copies of the voided receipt be immediately turned in to the Internal Accounts Department.</p> <p>Missing supporting documentation could be the result of misappropriated funds.</p>	<p><b>Response:</b> The Principal and Bookkeeper will notify the two teachers that lost and/or discarded the Monies Collected form of proper procedure to ensure that audit documents are kept on file. Once teachers receive the information/training, they will sign the notice, confirming that they received the Monies Collected protocol.</p> <p><b>Estimated Completion Date:</b> October 4, 2017</p> <p><b>Principal Responsible:</b> Timothy T. Warren</p>

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Dundee Elementary Academy

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEFICIT BALANCES</b>					
1				<p>The General account had a deficit balance of \$1,665.81 at year-end.</p> <p>The Internal Accounts Manual and the Florida Department of Education Rules prohibit deficit unencumbered balances at the end of the school year.</p>	<p><b>Response:</b> Circumstances leading up to this are a result of items being purchased for academic awards and incentives that would typically be purchased from funds raised by a PTO/PTA which did not exist at the school last year. A PTA is being established to be able to purchase these types of items this year.</p> <p><b>Estimated Completion Date:</b> November 1, 2017</p> <p><b>Principal Responsible:</b> Lana Tatom</p>

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Dundee Ridge Middle Academy

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>ADMISSION EVENTS</b>					
1	102070848	5/31/2017	400.00	A Report of Tickets Sold was not completed for this ticket sale. A Report of Tickets Sold form should be prepared for all collections from the sale of admission tickets. Proper compliance with admission ticket sale procedures ensures that cash controls around ticket sales are properly documented and monitored to decrease the risk of misappropriation of funds.	<p><b>Response:</b> The money was deposited for this event, and tickets were sold. Procedure for ticket reporting has been reviewed with appropriate staff.</p> <p><b>Estimated Completion Date:</b> May 1, 2017</p> <p><b>Principal Responsible:</b> Stacy Gideons</p>

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Dundee Ridge Middle Academy- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PRE-NUMBERED RECEIPTS</b>					
2				<p>Report of Monies Collected Form numbers 807197 and 807198 could not be located or were voided and not all copies were submitted to the Internal Accounts Department. The school provided an explanation of the missing documentation. The Internal Accounts Manual for Student Activity Funds requires that all copies of the voided receipt be immediately turned in to the Internal Accounts Department.</p> <p>Missing supporting documentation could be the result of misappropriated funds.</p>	<p><b>Response:</b> Teacher did not realize that the money collected forms were numbered. She made several errors on the form and got a new form to correct her mistakes. She threw forms 807197 &amp; 807198 away.</p> <p><b>Estimated Completion Date:</b> April 1, 2017</p> <p><b>Principal Responsible:</b> Stacy Gideons</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Dundee Ridge Middle Academy- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PRE-NUMBERED TICKETS</b>					
3				<p>Ticket numbers 339-365 could not be located. The school was unable or did not provide an explanation for the missing tickets. A complete ticket history should be tracked for all tickets, including recording tickets purchased, tickets on hand at the end of the year, and tickets sold throughout the year. A Report of Tickets Sold should be prepared for all collections from the sale of admission tickets.</p> <p>Missing supporting documentation could be the result of misappropriated funds.</p>	<p><b>Response:</b> Finance secretary does not think she received those tickets. Finance secretary will check each ticket number upon receipt.</p> <p><b>Estimated Completion Date:</b> May 1, 2017</p> <p><b>Principal Responsible:</b> Stacy Gideons</p>

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Eagle Lake Elementary**

<b>Finding #</b>	<b>Document</b>	<b>Doc Date</b>	<b>Amount</b>	<b>Finding Description</b>	<b>School's Response</b>
				None noted.	

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**East Area Adult**

<b>Finding #</b>	<b>Document</b>	<b>Doc Date</b>	<b>Amount</b>	<b>Finding Description</b>	<b>School's Response</b>
				None noted.	

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Eastside Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEPOSITS</b>					
1 (Comment repeated from prior report)	101931161	7/31/2016	53.29	<p>The bank deposit that relates to official receipt number 362623 was not deposited timely. The official receipt was dated June 14, 2016, but was not deposited until July 6, 2016. The Internal Accounts Manual for Student Activity Funds requires that all collections be deposited in the bank as frequently as possible, but no less than once a week.</p> <p>Deposits not made within 5 business days could result in inaccurate records, delays in recordkeeping and increases the risk of misappropriated funds.</p>	<p><b>Response:</b> The armored truck does not come during the summer. My secretaries just attended the Internal Accounts training, October 2, 2017, and found out we can deposit, directly to the bank, over the summer.</p> <p><b>Estimated Completion Date:</b> October 3, 2017</p> <p><b>Principal Responsible:</b> Johna Jozwiak</p>



Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Eastside Elementary- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>FUND RAISING ACTIVITIES</b>					
2				<p>The Fund Raising Activity Approval Form for the book fair fundraiser was not approved by the principal prior to the activity taking place. School Board Policy 6Gx53.8.004 requires that prior approval for all fund raising activities be obtained from the principal as documented on the Fund Raising Activity Approval Form.</p> <p>It is important that the principal is aware of all financial activities occurring within the school and the Fund Raising Activity Approval Form provides evidence of this approval.</p>	<p><b>Response:</b> I pre-approved the fundraising activity verbally; however, I did not sign the approval form until February 22, 2017, after the fundraiser was complete.</p> <p><b>Estimated Completion Date:</b> October 3, 2017</p> <p><b>Principal Responsible:</b> Johna Jozwiak</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Eastside Elementary- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PRE-NUMBERED RECEIPTS</b>					
3				<p>Report of Monies Collected Form numbers 810815 and 810816 could not be located or were voided and not all copies were submitted to the Internal Accounts Department. The school did not provide an explanation for the missing documentation. The Internal Accounts Manual for Student Activity Funds requires that all copies of the voided receipt be immediately turned in to the Internal Accounts Department.</p> <p>Missing supporting documentation could be the result of misappropriated funds.</p>	<p><b>Response:</b> We had a secretary, who was fired and was responsible for the Report of Monies Collected Forms. We have looked everywhere and are unable to locate the two forms, 810815 &amp; 810816. As a result, both secretaries will log, every time, the RMCs.</p> <p><b>Estimated Completion Date:</b> October 3, 2017</p> <p><b>Principal Responsible:</b> Johna Jozwiak</p>
<b>PURCHASING CARD</b>					
4	102043393	January	32.00	<p>It was noted that there was no Principal signature on the Monthly Purchasing Card Purchase log for January. The Procurement Card Manual states that the Monthly Purchasing Card Purchase log shall be reviewed and signed by the approving Principal or Department Head.</p>	<p><b>Response:</b> I did not sign the Procurement Card Report, for January. It was an over sight. I will be sure myself and my secretary double check for my signature before submitting paperwork.</p> <p><b>Estimated Completion Date:</b> October 3, 2017</p> <p><b>Principal Responsible:</b> Johna Jozwiak</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Elbert Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEPOSITS</b>					
1	102052848	3/17/2017	17.50	<p>Monies collected from outside the main office relating to monies collected form number 432333 were not turned in to the school office on the same day. Monies were collected on February 28, 2017, but were not turned in to the office until March 1, 2017. All external collections should be turned in to the school office daily, regardless of amount.</p> <p>Failure to remit funds collected to the financial secretary on a daily basis for review and deposit could result in untimely deposits and/or misappropriation of funds due to theft or loss.</p>	<p><b>Response:</b> The form was not turned in by the teacher on the date it was issued.</p> <p><b>Estimated Completion Date:</b> October 16, 2017</p> <p><b>Principal Responsible:</b> William Dawson</p>

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Exceptional Student Education**

<b>Finding #</b>	<b>Document</b>	<b>Doc Date</b>	<b>Amount</b>	<b>Finding Description</b>	<b>School's Response</b>
				None noted.	

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Fine Arts Department**

<b>Finding #</b>	<b>Document</b>	<b>Doc Date</b>	<b>Amount</b>	<b>Finding Description</b>	<b>School's Response</b>
				None noted.	

**Polk County Public Schools  
Internal Funds**

**Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Floral Avenue Elementary**

<b>Finding #</b>	<b>Document</b>	<b>Doc Date</b>	<b>Amount</b>	<b>Finding Description</b>	<b>School's Response</b>
				None noted.	

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Frostproof Elementary**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Frostproof Middle High**

<b>Finding #</b>	<b>Document</b>	<b>Doc Date</b>	<b>Amount</b>	<b>Finding Description</b>	<b>School's Response</b>
				None noted.	



Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Ft Meade Middle High

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Garden Grove Elementary**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Garner Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>FUND RAISING ACTIVITIES</b>					
1				<p>There was no specific date for when the fundraising activity was going to be held on the Fund Raising Activity Approval Form or the Fund Raising Financial Report for the Dress Down day fundraiser; therefore, we were unable to determine if proper approval was obtained prior to the activity commencing. School Board Policy 6Gx53.8.004 requires that prior approval for all fund raising activities be obtained from the principal as documented on the Fund Raising Activity Approval Form. A Financial Report for Fund Raising Activity should be filed with the principal's office within 10 days after the close of each fund raising activity in order to analyze the financial results of the fund raising activity.</p> <p>Cash collections and items to be sold could be misappropriated without the proper documentation and controls surrounding the fund raising activity.</p>	<p><b>Response:</b> Date was missing on fundraising form from previous staff. We will make sure that the date is always on the forms before starting any fundraiser in the future.</p> <p><b>Estimated Completion Date:</b> July 1, 2017</p> <p><b>Principal Responsible:</b> Qvonda Birdsong</p>

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Gause Academy**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
George Jenkins High

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEFICIT BALANCES</b>					
1				<p>The Chinese Class account had a deficit balance of \$108.08 at year-end.</p> <p>The Internal Accounts Manual and the Florida Department of Education Rules prohibit deficit unencumbered balances at the end of the school year.</p>	<p><b>Response:</b> This account was deficit because Kelly Services March invoices did not show on our account until after the teachers' last day of school. The teacher was notified and when she returned from vacation a deposit was made on 7-25-17 of \$110.00.</p> <p><b>Estimated Completion Date:</b> July 25, 2017</p> <p><b>Principal Responsible:</b> Buddy Thomas</p>
2				<p>The Step Team account had a deficit balance of \$37.86 at year-end.</p> <p>The Internal Accounts Manual and the Florida Department of Education Rules prohibit deficit unencumbered balances at the end of the school year.</p>	<p><b>Response:</b> The deposit report was made on 6-29-17 and taken to the bank. The deposit report was not able to be signed because my Assistant Principal and I were both gone on vacation. After it was signed the courier could not get into the front office for the deposit, because the floors had been waxed. The report was sent as soon as possible in the courier.</p> <p><b>Estimated Completion Date:</b> September 19, 2017</p> <p><b>Principal Responsible:</b> Buddy Thomas</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
George Jenkins High- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PRE-NUMBERED RECEIPTS</b>					
3 (Repeated from prior report)				<p>Report of Monies Collected Form number 821736 could not be located or was voided and not all copies were submitted to the Internal Accounts Department. The school did not provide an explanation for the missing documentation. The Internal Accounts Manual for Student Activity Funds requires that all copies of the voided receipt be immediately turned in to the Internal Accounts Department.</p> <p>Missing supporting documentation could be the result of misappropriated funds.</p>	<p><b>Response:</b> The teacher sent an email to my Finance Secretary. I informed her this is an audit infraction and for her to do her best not to lose any of these forms.</p> <p><b>Estimated Completion Date:</b> September 19, 2017</p> <p><b>Principal Responsible:</b> Buddy Thomas</p>

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Gibbons Street Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEPOSITS</b>					
1	102057134	3/31/2017	7.00	<p>The deposit slip that relates to official receipt number 428376 was not dated.</p> <p>Without a date listed on the deposit slip, it cannot be verified whether monies collected are being deposited timely. All deposit slips should have a date included in order to have accurate recordkeeping.</p>	<p><b>Response:</b> Deposit slips will be dated first when completing deposit slips.</p> <p><b>Estimated Completion Date:</b> October 2, 2017</p> <p><b>Principal Responsible:</b> Chabre Timmons</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Griffin Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PRE-NUMBERED RECEIPTS</b>					
1				<p>Report of Monies Collected Form number 800829 could not be located or was voided and not all copies were submitted to the Internal Accounts Department. The school did not provide an explanation for the missing documentation. The Internal Accounts Manual for Student Activity Funds requires that all copies of the voided receipt be immediately turned in to the Internal Accounts Department.</p> <p>Missing supporting documentation could be the result of misappropriated funds.</p>	<p><b>Response:</b> This event occurred prior to my assuming the role of Principal at Griffin Elementary. It is correct that RMC 800829 could not be located, nor was there an accurate record of who the RMC was signed out to. I have reviewed proper procedures for Internal Accounts and specifically for the Report of Monies Collected Forms and log with Ms. Roberts, the principal's secretary. Ms. Roberts will re-take the Internal Accounts district training course to ensure she is fully aware of the procedures for Internal Accounts. Ms. Roberts also received disciplinary action as a result of the lack of following proper procedures. In addition, I requested a full audit for Griffin Elementary through the district since I feel the record keeping at Griffin has not been well organized or managed.</p> <p><b>Estimated Completion Date:</b> September 14, 2017</p> <p><b>Principal Responsible:</b> Melissa Durrance</p> <p><b>Auditor Response:</b> It should be noted that the District's Internal Audit Department is performing additional audit procedures related to this school's Internal Funds.</p>



**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Haines City -IB East**

<b>Finding #</b>	<b>Document</b>	<b>Doc Date</b>	<b>Amount</b>	<b>Finding Description</b>	<b>School's Response</b>
				None noted.	

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Haines City High

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>ADMISSION EVENTS</b>					
1	101948104	9/15/2016	276.00	<p>The Report of Tickets Sold showed ticket numbers 1196 through 1500 were issued; however, it did not list which tickets were returned unsold. Therefore, there is no way to determine the amount of ticket sales for this event. A Report of Tickets Sold should be prepared for all collections from the sale of admission tickets.</p> <p>Proper compliance with admission ticket sale procedures ensures that cash controls around ticket sales are properly documented and monitored to decrease the risk of misappropriation of funds.</p>	<p><b>Response:</b> I have a new Business Manager for sports for the 2016-2017 School Year, and she was new in learning the process of logging in ticket information, myself and the finance secretary talked with her and showed her the proper procedures and are confident it will not happen in the future. Forms have been corrected and turned into Internal Accounts.</p> <p><b>Estimated Completion Date:</b> September 6, 2016</p> <p><b>Principal Responsible:</b> Adam Lane</p>

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Haines City High- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEFICIT BALANCES</b>					
2 (Comment repeated from prior report)				<p>The Athletics account had a deficit balance of \$2,109.27 at year-end. It was also noted that this account had a deficit balance at June 30, 2016; however, the deficit balance has decreased by \$21,413.31 from the prior year.</p> <p>The Internal Accounts Manual and the Florida Department of Education Rules prohibit deficit unencumbered balances at the end of the school year.</p>	<p><b>Response:</b> I am entering my third year as principal at Haines City HS. One of my main goals has been to eliminate the deficit attached to Athletics, which is account 1791s10001. Two years ago this account had a balance of -\$32,000 and has now been reduced to -\$2,109.27. We will continue to follow this plan and have the Athletic budget operating in the positive by the end of the 2017-2018 school year.</p> <p><b>Estimated Completion Date:</b> June 30, 2018</p> <p><b>Principal Responsible:</b> Adam Lane</p>

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Haines City High- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEFICIT BALANCES (CONTINUED)</b>					
3				<p>The Future Business Leaders of America account had a deficit balance of \$760.82 at year-end.</p> <p>The Internal Accounts Manual and the Florida Department of Education Rules prohibit deficit unencumbered balances at the end of the school year.</p>	<p><b>Response:</b> I am entering my third year as principal at Haines City HS. I have emailed and met with Ms. Gee as she is the sponsor over the account which uses account 1791S32024. Our email thread is included in this letter. We acknowledge that the account is in the negative and have since reduced this negative balance to -\$385.82. We will continue to raise money to have this budget operating in the positive by January 1, 2018.</p> <p><b>Estimated Completion Date:</b> January 1, 2018</p> <p><b>Principal Responsible:</b> Adam Lane</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Haines City High- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>FUND RAISING ACTIVITIES</b>					
4				<p>The Fund Raising Activity Approval Form for the Slushy Room fundraiser was not approved by the principal prior to the activity taking place. School Board Policy 6Gx53.8.004 requires that prior approval for all fund raising activities be obtained from the principal as documented on the Fund Raising Activity Approval Form.</p> <p>It is important that the principal is aware of all financial activities occurring within the school and the Fund Raising Activity Approval Form provides evidence of this approval.</p>	<p><b>Response:</b> I have spoken to the Coach of the Boys Basketball team and he is aware that he should not have started his fundraiser without prior approval, we have also talked to the financial secretary and this will not happen in the future.</p> <p><b>Estimated Completion Date:</b> November 28, 2016</p> <p><b>Principal Responsible:</b> Adam Lane</p>
5 (Comment repeated from the prior report)				<p>The Fund Raising Financial Report for the Valentine's Day Basket fundraiser was not turned in to the office within 10 days after the close of the activity. School Board Policy 6Gx53.8.004 requires that a Financial Report for Fund Raising Activity should be filed with the principal's office within 10 days after the close of each fund raising activity in order to analyze the financial results of the fund raising activity.</p> <p>Delays in the reporting process could be the result of missing documentation or misappropriated funds.</p>	<p><b>Response:</b> I have spoken to the Cross Country coach who sponsored this activity, he is aware that his financial report 00829 was late being turned in and that it must be within 10 days after fundraiser is completed, we have agreed this will not happen in the future.</p> <p><b>Estimated Completion Date:</b> March 8, 2017</p> <p><b>Principal Responsible:</b> Adam Lane</p>

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Harrison Arts Center**

<b>Finding #</b>	<b>Document</b>	<b>Doc Date</b>	<b>Amount</b>	<b>Finding Description</b>	<b>School's Response</b>
				None noted.	

Polk County Public Schools  
Internal Funds

**Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Highland City Elementary**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEPOSITS</b>					
1	101951526	9/21/2016	530.00	<p>The deposit slip that relates to official receipt number 380981 was not dated.</p> <p>Without a date listed on the deposit slip, it cannot be verified whether monies collected are being deposited timely. All deposit slips should have a date included in order to have accurate recordkeeping.</p>	<p><b>Response:</b> The new principal's secretary has been trained and has started writing the date in both locations.</p> <p><b>Estimated Completion Date:</b> September 19, 2017</p> <p><b>Principal Responsible:</b> Amy Weingarth</p>
2	101955314	10/25/2016	18.00	<p>The deposit slip that relates to official receipt number 381007 was not dated.</p> <p>Without a date listed on the deposit slip, it cannot be verified whether monies collected are being deposited timely. All deposit slips should have a date included in order to have accurate recordkeeping.</p>	<p><b>Response:</b> The new principal's secretary has been trained and has started writing the date in both locations.</p> <p><b>Estimated Completion Date:</b> September 19, 2017</p> <p><b>Principal Responsible:</b> Amy Weingarth</p>

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Highland Grove Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEPOSITS</b>					
1	101951605	9/30/2016	133.00	<p>The deposit slip that relates to official receipt number 395120 was not dated.</p> <p>Without a date listed on the deposit slip, it cannot be verified whether monies collected are being deposited timely. All deposit slips should have a date included in order to have accurate recordkeeping.</p>	<p><b>Response:</b> This was an oversight. We have created some procedure to ensure this type of oversight does not happen again.</p> <p><b>Estimated Completion Date:</b> September 27, 2017</p> <p><b>Principal Responsible:</b> Ben Henry</p>



**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Homeless Programs**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Horizons Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEPOSITS</b>					
1	102056848	3/31/2017	617.51	<p>The deposit slip that relates to official receipt number 375216 was not dated.</p> <p>Without a date listed on the deposit slip, it cannot be verified whether monies collected are being deposited timely. All deposit slips should have a date included in order to have accurate recordkeeping.</p>	<p><b>Response:</b> As I shared during the phone conference, I will double-check all submitted receipt forms to ensure it is dated.</p> <p><b>Estimated Completion Date:</b> October 10, 2017</p> <p><b>Principal Responsible:</b> Amy Heiser - Meyers</p>

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Human Resource Services**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**International Baccalaureate**

<b>Finding #</b>	<b>Document</b>	<b>Doc Date</b>	<b>Amount</b>	<b>Finding Description</b>	<b>School's Response</b>
				None noted.	

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Inwood Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PRE-NUMBERED RECEIPTS</b>					
1				<p>Official receipt number 402119 could not be located or was voided, and not all copies were submitted to the Internal Accounts Department. The school did not provide an explanation for the missing documentation. The Internal Accounts Manual for Student Activity Funds requires that all copies of the voided receipt be immediately turned in to the Internal Accounts Department.</p> <p>Missing supporting documentation could be the result of misappropriated funds.</p>	<p><b>Response:</b> This was an error and we will ensure this mistake does not happen again.</p> <p><b>Estimated Completion Date:</b> October 12, 2017</p> <p><b>Principal Responsible:</b> Polly Bruno</p>

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Jean O'Dell Learning Center**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations

Jesse Keen Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PRE-NUMBERED RECEIPTS</b>					
1				<p>Report of Monies Collected Form numbers 826001 and 826002 could not be located or were voided and not all copies were submitted to the Internal Accounts Department. The school provided an explanation of the missing documentation. The Internal Accounts Manual for Student Activity Funds requires that all copies of the voided receipt be immediately turned in to the Internal Accounts Department.</p> <p>Missing supporting documentation could be the result of misappropriated funds.</p>	<p><b>Response:</b> The teacher to whom the forms were issued accidently destroyed Forms 826001 and 826002. The Principal's secretary neglected to check as to the whereabouts of both forms. The school will ensure that all staff are informed on the importance of Monies Collected forms. The Principal's secretary is aware of accounting for all financial forms in a timely manner. She now keeps a log and performs monthly checks on the status of all Monies Collected forms. This discussion was held between both the Principal and the Secretary.</p> <p><b>Estimated Completion Date:</b> October 24, 2017</p> <p><b>Principal Responsible:</b> Joseph A Griffin, Jr.</p>

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Jewett Academy

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEPOSITS</b>					
1	102042268	1/27/2017	390.00	<p>Monies collected from outside the main office relating to monies collected form numbers 823162, 828970, 828971, and 828972 were not turned in to the school office on the same day. Monies were collected on January 17, 2017 through January 20, 2017, but were not turned in to the office until January 25, 2017. All external collections should be turned in to the school office daily, regardless of amount.</p> <p>Failure to remit funds collected to the financial secretary on a daily basis for review and deposit could result in untimely deposits and/or misappropriation of funds due to theft or loss.</p>	<p><b>Response:</b> The four monies collected forms (823162, 828970, 828971, and 828972) that were checked out from the main office were checked out by one teacher. The teacher collected money on January 17th, 20th, and 25th, and the money and the money collected forms were locked in the school safe on each one of those days. The teacher signed and dated the money collected forms on the dates the money was collected, instead of when it was counted in front of the secretary. On August 3, 2017, I conducted a professional development on monies collected procedures with the entire staff. I also emphasized in this meeting that the signature and date on the money collected forms should be the date that the money is collected and counted in front of the financial secretary. I also had a private conversation with the teacher and reviewed the four money collected forms.</p> <p><b>Estimated Completion Date:</b> August 3, 2017</p> <p><b>Principal Responsible:</b> Jacquelyn S. Moore</p>



**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Jewett School of Arts**

<b>Finding #</b>	<b>Document</b>	<b>Doc Date</b>	<b>Amount</b>	<b>Finding Description</b>	<b>School's Response</b>
				None noted.	

Summary of Recommendations for Improvements in Internal Control Over

Financial Reporting and Compliance with Certain Laws and Regulations

Karen Siegel Academy

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations

Kathleen Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PRE-NUMBERED RECEIPTS</b>					
1				<p>Report of Monies Collected Form numbers 818797 and 825146 could not be located or were voided and not all copies were submitted to the Internal Accounts Department. The school did not provide an explanation for the missing documentation. The Internal Accounts Manual for Student Activity Funds requires that all copies of the voided receipt be immediately turned in to the Internal Accounts Department.</p> <p>Missing supporting documentation could be the result of misappropriated funds.</p>	<p><b>Response:</b> Principal and financial secretary are new so there is no way to determine where documents went or what happened. Next year they will document on a spreadsheet who they are given to. Principal's secretary has the sheet on file for the 17-18 year.</p> <p><b>Estimated Completion Date:</b> October 18, 2017</p> <p><b>Principal Responsible:</b> Nadia Lewis</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations

Kathleen Elementary- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PURCHASING CARD</b>					
2	102043596	January	57.96	<p>It was noted that sales tax was paid on purchases made with the purchasing card in January. In this instance, since sales tax was already paid, the school should contact the vendor and request a refund of the sales tax.</p> <p>The School Board is not subject to sales tax; therefore sales tax should not be paid or reimbursed unless the ownership and title of the purchase will not remain with the school.</p>	<p><b>Response:</b> The Principal and financial secretary were not in their positions at that time. New secretary will check every receipt turned in to make sure tax is not on the receipt.</p> <p><b>Estimated Completion Date:</b> October 18, 2017</p> <p><b>Principal Responsible:</b> Nadia Lewis</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations

Kathleen Elementary- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>OUTSIDE ORGANIZATION ANNUAL FINANCIAL REPORTS</b>					
3				<p>The annual financial report for the PTO organization was not received by the District Office. Failure to properly monitor outside organizations operating in the name of the school could result in misappropriation of funds.</p> <p>The Internal Accounts Manual requires that an annual financial report should be filed with the Internal Audit Services Department by these organizations by August 1 of each year.</p>	<p><b>Response:</b> Nothing was documented. Only 1 person handling it and reports were not completed. This year the PTO has already met and reviewed rules and responsibilities with Treasurer and President. Principal and Secretary are meeting monthly to review the budget as well.</p> <p><b>Estimated Completion Date:</b> October 18, 2017</p> <p><b>Principal Responsible:</b> Nadia Lewis</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations

Kathleen High

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEFICIT BALANCES</b>					
1				<p>The Criminal Justice Club account had a deficit balance of \$1,343.14 at year-end.</p> <p>The Internal Accounts Manual and the Florida Department of Education Rules prohibit deficit unencumbered balances at the end of the school year.</p>	<p><b>Response:</b> Teacher ordered shirts for all students that were enrolled in class. Some students failed to turn in their fees/uniform cost. Students have been placed on an obligation list and the Finance Secretary is monitoring account. There will be no more charges to this account until the account is out of the red.</p> <p><b>Estimated Completion Date:</b> July 1, 2017</p> <p><b>Principal Responsible:</b> Ernest Joe</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations

Kathleen High- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEFICIT BALANCES (CONTINUED)</b>					
2				<p>The Auto Mechanics account had a deficit balance of \$52.25 at year-end.</p> <p>The Internal Accounts Manual and the Florida Department of Education Rules prohibit deficit unencumbered balances at the end of the school year.</p>	<p><b>Response:</b> Auto Mechanics account had a deficit due to a late deposit for repairs on a vehicle. This deficit should be cleared in 2018.</p> <p><b>Estimated Completion Date:</b> July 1, 2017</p> <p><b>Principal Responsible:</b> Ernest Joe</p>
3				<p>The General account had a deficit balance of \$659.39 at year-end.</p> <p>The Internal Accounts Manual and the Florida Department of Education Rules prohibit deficit unencumbered balances at the end of the school year.</p>	<p><b>Response:</b> General account had a deficit due to receiving and depositing a check after posting time allowance. This deficit should be cleared in 2018.</p> <p><b>Estimated Completion Date:</b> July 1, 2017</p> <p><b>Principal Responsible:</b> Ernest Joe</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations

Kathleen Middle

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>CONTRACTS</b>					
1				<p>The school did not have the school picture contract on file. All contracts are required to be completed and approved by the principal prior to inception. Copies of all executed contracts should be retained in the accounting records.</p> <p>Purchase commitments that do not have proper approval prior to the purchase could result in overspending or misappropriation of funds.</p>	<p><b>Response:</b> The coordinator of the pictures will secure the contract and have it on file prior to the actual picture day.</p> <p><b>Estimated Completion Date:</b> September 30, 2017</p> <p><b>Principal Responsible:</b> Sheila Gregory</p> <p><b>Auditor Response:</b> CRI reminded the school that the principal should be the only person executing school contracts.</p>



Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Kathleen Middle- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEPOSITS</b>					
2	101950950	9/30/2016	60.00	<p>The bank deposit that relates to official receipt number 411008 was not deposited timely. The official receipt was dated September 12, 2016, but was not deposited until September 21, 2016. The Internal Accounts Manual for Student Activity Funds requires that all collections be deposited in the bank as frequently as possible, but no less than once a week.</p> <p>Deposits not made within 5 business days could result in inaccurate records, delays in recordkeeping and increases the risk of misappropriated funds.</p>	<p><b>Response:</b> The previous secretary forgot to deposit the money before she went out of town. The new Finance Secretary will be training a back up so that this does not happen again.</p> <p><b>Estimated Completion Date:</b> September 30, 2017</p> <p><b>Principal Responsible:</b> Sheila Gregory</p>

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Kathleen Middle- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PURCHASING CARD</b>					
3	102043379	January	57.96	It was noted on the January purchasing card log that the dates the purchasing card was checked out and checked in do not correspond to the date of the purchase. The Procurement Card Manual states that when authorizing others to use a purchasing card a log must be used and must include the card user's name and the date the card is issued and returned.	<p><b>Response:</b> A new card sign out system has been put in place, following the district manual.</p> <p><b>Estimated Completion Date:</b> August 3, 2017</p> <p><b>Principal Responsible:</b> Sheila Gregory</p>

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Kingsford Elementary**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

**Polk County Public Schools  
Internal Funds**

**Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Lake Alfred Addair Middle**

<b>Finding #</b>	<b>Document</b>	<b>Doc Date</b>	<b>Amount</b>	<b>Finding Description</b>	<b>School's Response</b>
				None noted.	

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Lake Alfred Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>FUND RAISING ACTIVITIES</b>					
1				<p>The Fund Raising Activity Approval Form for the May book fair fundraiser was not approved by the principal prior to the activity taking place. School Board Policy 6Gx53.8.004 requires that prior approval for all fund raising activities be obtained from the principal as documented on the Fund Raising Activity Approval Form.</p> <p>It is important that the principal is aware of all financial activities occurring within the school and the Fund Raising Activity Approval Form provides evidence of this approval.</p>	<p><b>Response:</b> LAE has been running Book Fairs for years with the principal's knowledge; however, last year the approval form was unfortunately overlooked and not completed. For all future Book Fairs, the proper form will be completed to show evidence of the principal's approval prior to the fundraiser.</p> <p><b>Estimated Completion Date:</b> September 18, 2017</p> <p><b>Principal Responsible:</b> Matt Burkett</p>
2				<p>The Fund Raising Activity Approval Form for the September book fair fundraiser was not approved by the principal prior to the activity taking place. School Board Policy 6Gx53.8.004 requires that prior approval for all fund raising activities be obtained from the principal as documented on the Fund Raising Activity Approval Form.</p> <p>It is important that the principal is aware of all financial activities occurring within the school and the Fund Raising Activity Approval Form provides evidence of this approval.</p>	<p><b>Response:</b> LAE has been running Book Fairs for years with the principal's knowledge; however, last year the approval form was unfortunately overlooked and not completed. For all future Book Fairs, the proper form will be completed to show evidence of the principal's approval prior to the fundraiser.</p> <p><b>Estimated Completion Date:</b> September 18, 2017</p> <p><b>Principal Responsible:</b> Matt Burkett</p>

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Lake Gibson High**

<b>Finding #</b>	<b>Document</b>	<b>Doc Date</b>	<b>Amount</b>	<b>Finding Description</b>	<b>School's Response</b>
				None noted.	

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Lake Gibson Middle

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>FUND RAISING ACTIVITIES</b>					
1 (Comment repeated from prior period)				<p>The Fund Raising Financial Report for the BBQ Dinner Sale fundraiser was not turned in to the office within 10 days after the close of the activity. School Board Policy 6Gx53.8.004 requires that a Financial Report for Fund Raising Activity should be filed with the principal's office within 10 days after the close of each fund raising activity in order to analyze the financial results of the fund raising activity.</p> <p>Delays in the reporting process could be the result of missing documentation or misappropriated funds.</p>	<p><b>Response:</b> The teacher signed and dated the forms when the financial secretary signed them out to her. I spoke with teacher about not signing and dating the form until money is handed over to financial secretary. She is aware of the procedure to sign and date when funds are turned over.</p> <p><b>Estimated Completion Date:</b> September 7, 2017</p> <p><b>Principal Responsible:</b> Alain Douge</p>

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Lake Marion Creek Middle

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DISBURSEMENTS</b>					
1	5101084245	1/20/2017	303.60	<p>The purchase order was approved on January 5, 2017, while the goods or services were purchased on January 4, 2017. A purchase order must be completed each time an individual requests to make a purchase greater than \$100 and must be approved by the director prior to the purchase.</p> <p>Expenditures that do not have approval prior to the purchase could result in overspending or misappropriation of funds.</p>	<p><b>Response:</b> This activity took place at a time that neither myself nor my current secretary were in place. It involved previous personnel. However, I will make sure it is written into our procedures and conveyed to any staff making use of a purchase order that exceeds \$100.00 that there needs to be prior approval from the principal to avoid further corrective action.</p> <p><b>Estimated Completion Date:</b> October 1, 2017</p> <p><b>Principal Responsible:</b> Amanda Robinson</p>



Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Lake Region High

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEFICIT BALANCES</b>					
1				<p>The Faculty - Teacher account had a deficit balance of \$1,004.20 at year-end.</p> <p>The Internal Accounts Manual and the Florida Department of Education Rules prohibit deficit unencumbered balances at the end of the school year.</p>	<p><b>Response:</b> This is a faculty account and the deficit balance was encumbered prior to my appointment. The charges show purchases for staff shirts, a school holiday party, and office staff dinner. In order to work toward clearing the deficit, 5% will be taken from all school fundraisers as allowed by district accounting practices.</p> <p><b>Estimated Completion Date:</b> October 2, 2017</p> <p><b>Principal Responsible:</b> MaryJo Costine</p>

Polk County Public Schools  
Internal Funds

**Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Lake Region High- Continued**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>FUND RAISING ACTIVITIES</b>					
2				<p>There was no Fund Raising Financial Report for the Lake Region Apparel fundraiser. School Board Policy 6Gx53.8.004 requires that a Financial Report for Fund Raising Activity should be filed with the principal's office within 10 days after the close of each fund raising activity in order to analyze the financial results of the fund raising activity.</p> <p>Cash collections and items to be sold could be misappropriated without the proper controls surrounding the fund raising activity.</p>	<p><b>Response:</b> : No financial report was turned in for the cheerleading fundraiser. The cheer coach was instructed on the financial report requirement and board policy.</p> <p><b>Estimated Completion Date:</b> September 30, 2017</p> <p><b>Principal Responsible:</b> MaryJo Costine</p>
3				<p>There was no Fund Raising Financial Report for the Yankee Candle fundraiser. School Board Policy 6Gx53.8.004 requires that a Financial Report for Fund Raising Activity should be filed with the principal's office within 10 days after the close of each fund raising activity in order to analyze the financial results of the fund raising activity.</p> <p>Cash collections and items to be sold could be misappropriated without the proper controls surrounding the fund raising activity.</p>	<p><b>Response:</b> No financial report was turned in for the Yankee Candle fundraiser. The iMAG Academy teacher was instructed on the financial report requirement and board policy.</p> <p><b>Estimated Completion Date:</b> September 30, 2017</p> <p><b>Principal Responsible:</b> MaryJo Costine</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Lake Region High- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PRE-NUMBERED RECEIPTS</b>					
4 (Comment repeated from prior report)				<p>Report of Monies Collected Form number 835926 could not be located or was voided and not all copies were submitted to the Internal Accounts Department. The school did not provide an explanation for the missing documentation. The Internal Accounts Manual for Student Activity Funds requires that all copies of the voided receipt be immediately turned in to the Internal Accounts Department.</p> <p>Missing supporting documentation could be the result of misappropriated funds.</p>	<p><b>Response:</b> The RMC 835926 was missing from records submitted from fundraiser. The teacher reported that it was not filed in her records so it must not have been used or was lost. The teacher was instructed on the financial report requirement and board policy.</p> <p><b>Estimated Completion Date:</b> September 30, 2017</p> <p><b>Principal Responsible:</b> MaryJo Costine</p>
5				<p>The Annual Forms Supply Inventory form, which shows all official receipt numbers and monies collected form numbers that are on-hand at year-end, was not signed by the principal. The annual receipt form should be reviewed by the principal for accuracy. This review should be documented with the principal's signature.</p>	<p><b>Response:</b> The annual receipt form of receipt numbers and monies collected was not signed by the principal. The principal was on vacation and did not return to the school before being assigned to another location. The paperwork was signed by the secretary and turned into the district following time restraints given.</p> <p><b>Estimated Completion Date:</b> September 30, 2017</p> <p><b>Principal Responsible:</b> MaryJo Costine</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Lake Shipp Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>FUND RAISING ACTIVITIES</b>					
1				<p>The Fund Raising Activity Approval Form for the Christmas Store Gifts fundraiser was not approved by the principal prior to the activity taking place. School Board Policy 6Gx53.8.004 requires that prior approval for all fund raising activities be obtained from the principal as documented on the Fund Raising Activity Approval Form.</p> <p>It is important that the principal is aware of all financial activities occurring within the school and the Fund Raising Activity Approval Form provides evidence of this approval.</p>	<p><b>Response:</b> The Christmas Shop was not approved by me until after the event. I spoke to Mrs. Simmons and told her that she was not allowed to sign off on anything without my prior approval. That is why the Activity Form was signed after the event.</p> <p><b>Estimated Completion Date:</b> December 9, 2016</p> <p><b>Principal Responsible:</b> Stacy Nelson</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Lake Shipp Elementary- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PRE-NUMBERED RECEIPTS</b>					
2				<p>Report of Monies Collected Form number 820852 could not be located or was voided and not all copies were submitted to the Internal Accounts Department. The school provided an explanation of the missing documentation. The Internal Accounts Manual for Student Activity Funds requires that all copies of the voided receipt be immediately turned in to the Internal Accounts Department.</p> <p>Missing supporting documentation could be the result of misappropriated funds.</p>	<p><b>Response:</b> Report of Monies Collected Form #820852 was under Miss Mercedes Walker, who is no longer at Lake Shipp Elementary. There was not a date where it was signed out or back in or a signature. Miss Walker only typed in Mrs. Harrison's name. Mrs. Harrison was never given a receipt for the monies she submitted. Around August 24, 2017, I had financial concerns so I contacted Carol Matthews. Several incidents occurred and it was suggested by Mrs. Matthews that the position be removed from Miss Walker. At that time I made Mercedes Walker the Terminal Operator and Mrs. Eva Martinez the Financial Secretary. Other incidents occurred and Miss Walker was placed on Administrative Leave. She is no longer at Lake Shipp Elementary.</p> <p>When I was notified of this audit I contacted the auditor to make them aware of the issues we had with finances and Miss Walker. Mrs. Harrison was never given a copy of the receipt.</p> <p><b>Estimated Completion Date:</b> February 1, 2017</p> <p><b>Principal Responsible:</b> Stacy Nelson</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Lake Shipp Elementary- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PRE-NUMBERED RECEIPTS (CONTINUED)</b>					
3				<p>During the audit, It was brought to our attention that receipts were not always issued to teachers when money was turned in to the front office and that money was located in a desk drawer that had not been deposited in the bank on a timely basis. An Official Receipt should be completed when money is turned in to the office and should be signed by the responsible party in the office to serve as a receipt for the person who collected the money.</p> <p>The Internal Accounts Manual for Student Activity Funds requires that all collections be deposited in the bank as frequently as possible, but no less than once a week. Deposits not made within 5 business days could result in inaccurate records, delays in recordkeeping and increases the risk of misappropriated funds.</p>	<p><b>Response:</b> It was brought to my attention from two secretaries that they were not receiving official receipts from Miss Walker. I immediately contacted the district for assistance. Additionally, Miss Walker did not follow district policies on keeping monies in the safe, making regular deposits, and she was taking deposits to the bank herself instead of through the armored vehicle. Official receipts were missing and an entire page was torn out of the book. All of the incidents were reported to the district and documented through discipline letters. District discipline policy was followed and termination was requested.</p> <p><b>Estimated Completion Date:</b> February 1, 2017</p> <p><b>Principal Responsible:</b> Stacy Nelson</p>

Polk County Public Schools  
Internal Funds  
Lakeland High

**Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>ADMISSION EVENTS</b>					
1				<p>The Reserve Tickets could not be accounted for. There was only a total ticket count on the Annual Forms Supply Inventory form since the tickets sold could not be verified. A complete ticket history should be tracked for all tickets, including recording tickets purchased, tickets on hand at the end of the year, and tickets sold throughout the year. A Report of Tickets Sold should be prepared for all collections from the sale of admission tickets.</p> <p>Missing supporting documentation could be the result of misappropriated funds.</p>	<p><b>Response:</b> Backup documentation has been submitted to Internal Accounts for the reserved tickets that were "comped" to the faculty and staff.</p> <p><b>Estimated Completion Date:</b> September 20, 2017</p> <p><b>Principal Responsible:</b> Arthur Martinez</p> <p><b>Auditor Response:</b> In the future, all tickets, including those given away, should be accounted for on a Report of Tickets Sold form. The amount of tickets given away should be monitored for reasonableness.</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Lakeland High- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>FUND RAISING ACTIVITIES</b>					
2 (Comment repeated from prior report)				<p>The Fund Raising Activity Approval Form for the Candy fundraiser was not approved by the principal prior to the activity taking place. School Board Policy 6Gx53.8.004 requires that prior approval for all fund raising activities be obtained from the principal as documented on the Fund Raising Activity Approval Form.</p> <p>It is important that the principal is aware of all financial activities occurring within the school and the Fund Raising Activity Approval Form provides evidence of this approval.</p>	<p><b>Response:</b> We will continue to work diligently to be sure that all fund raising approval forms are signed prior to the fund raiser occurring.</p> <p><b>Estimated Completion Date:</b> September 20, 2017</p> <p><b>Principal Responsible:</b> Arthur Martinez</p>



Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Lakeland High- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PRE-NUMBERED RECEIPTS</b>					
3 (Comment repeated from prior report)				<p>Report of Monies Collected Form numbers 832649, 832650, 827221, 828621, and 838589 could not be located or were voided and not all copies were submitted to the Internal Accounts Department. The school provided an explanation of the missing documentation. The Internal Accounts Manual for Student Activity Funds requires that all copies of the voided receipt be immediately turned in to the Internal Accounts Department.</p> <p>Missing supporting documentation could be the result of misappropriated funds.</p>	<p><b>Response:</b> Finance secretary will continue to work diligently tracking lost/misplaced RMC forms and provide an explanation from teachers responsible for misplacing form(s) checked out to them.</p> <p><b>Estimated Completion Date:</b> September 20, 2017</p> <p><b>Principal Responsible:</b> Arthur Martinez</p>

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Lakeland Highland Middle

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PURCHASING CARD</b>					
1	102063386	April		It was noted on the April Monthly Purchasing Card Report that the monthly purchases combined for over \$5,000. The purchasing card manual states that procurement card transaction limits are \$5,000 in any given month.	<p><b>Response:</b> A running total of all charges will be maintained and referenced regularly. Purchasers will be required to provide an estimated dollar amount prior to making a purchase.</p> <p><b>Estimated Completion Date:</b> September 6, 2017</p> <p><b>Principal Responsible:</b> Telay Kendrick</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Laurel Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PRE-NUMBERED RECEIPTS</b>					
1				<p>Report of Monies Collected Form numbers 831153 and 833478 could not be located or were voided and not all copies were submitted to the Internal Accounts Department. The school provided an explanation of the missing documentation. The Internal Accounts Manual for Student Activity Funds requires that all copies of the voided receipt be immediately turned in to the Internal Accounts Department.</p> <p>Missing supporting documentation could be the result of misappropriated funds.</p>	<p><b>Response:</b> Financial secretary will check off that each teacher has turned in their Report of Monies Collected by noon each day. If a teacher has not turned it in, a para will be sent to cover the class so that the teacher can turn it in to the secretary.</p> <p><b>Estimated Completion Date:</b> October 5, 2017</p> <p><b>Principal Responsible:</b> Julia Allen</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Lawton Chiles Middle

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PRE-NUMBERED RECEIPTS</b>					
1				<p>Report of Monies Collected Form number 823437 could not be located or was voided and not all copies were submitted to the Internal Accounts Department. The school provided an explanation of the missing documentation. The Internal Accounts Manual for Student Activity Funds requires that all copies of the voided receipt be immediately turned in to the Internal Accounts Department.</p> <p>Missing supporting documentation could be the result of misappropriated funds.</p>	<p><b>Response:</b> Teacher sent an email stating that she misplaced an unused monies collected form. Email was sent to Internal Accounts in August 2017.</p> <p><b>Estimated Completion Date:</b> September 21, 2017</p> <p><b>Principal Responsible:</b> Brian J. Andrews</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Lena Vista Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>FUND RAISING ACTIVITIES</b>					
<p>1 (Comment repeated from prior year)</p>				<p>The Fund Raising Financial Report for the Spirit Ribbon fundraiser was not turned in to the office within 10 days after the close of the activity. School Board Policy 6Gx53.8.004 requires that a Financial Report for Fund Raising Activity should be filed with the principal's office within 10 days after the close of each fund raising activity in order to analyze the financial results of the fund raising activity.</p> <p>Delays in the reporting process could be the result of missing documentation or misappropriated funds.</p>	<p><b>Response:</b> There is a new principal and principal secretary for the 17-18 school year. All fund raising reports are filed with principal's office within 10 days after the close of fund raising.</p> <p><b>Estimated Completion Date:</b> October 13, 2017</p> <p><b>Principal Responsible:</b> Deneece Sharp</p>

**Polk County Public Schools  
Internal Funds**

**Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Lewis Anna Woodbury Elementary**

<b>Finding #</b>	<b>Document</b>	<b>Doc Date</b>	<b>Amount</b>	<b>Finding Description</b>	<b>School's Response</b>
				None noted.	

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Library Media Services**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Lincoln Avenue Academy**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	



**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Loughman Oaks Elementary**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Mark Wilcox Center**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

Summary of Recommendations for Improvements in Internal Control Over

Financial Reporting and Compliance with Certain Laws and Regulations

McLaughlin Middle

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Medulla Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEPOSITS</b>					
1	101960575	11/29/2016	1,369.13	<p>Monies collected form numbers 824767, 824768, 824769, and 824770 were completed by the financial secretary on November 7, 2016 and then were signed by the teacher on November 9, 2016.</p> <p>Monies collected forms should be completed and signed by the teacher or sponsor at the time funds are collected in order to facilitate an accurate record keeping of collections.</p>	<p><b>Response:</b> We will ensure that all staff members collecting monies, verify funds collected with the financial secretary and all parties will sign at that time. Monies collected will be verified and submitted on the same day.</p> <p><b>Estimated Completion Date:</b> September 18, 2017</p> <p><b>Principal Responsible:</b> Myra Richardson</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Medulla Elementary- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PRE-NUMBERED RECEIPTS</b>					
2				<p>Official receipt number 395204 could not be located or was voided, and not all copies were submitted to the Internal Accounts Department. The school did not provide an explanation for the missing documentation. The Internal Accounts Manual for Student Activity Funds requires that all copies of the voided receipt be immediately turned in to the Internal Accounts Department.</p> <p>Missing supporting documentation could be the result of misappropriated funds.</p>	<p><b>Response:</b> The receipt number 395204 was voided, but the original could not be located. This error happened during the transition from one financial secretary to another. This incident will not happen again.</p> <p><b>Estimated Completion Date:</b> September 18, 2017</p> <p><b>Principal Responsible:</b> Myra Richardson</p>

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Mulberry High

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PURCHASING CARD</b>					
1	102063486	April	6.59	<p>A purchasing card transaction was incorrectly coded to the Student Incentive cost center.</p> <p>All transactions should be recorded to the proper cost center based on the nature of the transaction in order to facilitate accurate reporting of receipts and disbursements.</p>	<p><b>Response:</b> I will provide correct direction to the finance secretary concerning cost centers. In this case, we have changed our postage policy to reflect the appropriate cost center.</p> <p><b>Estimated Completion Date:</b> December 15, 2017</p> <p><b>Principal Responsible:</b> Michael Young</p>

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Mulberry Middle

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEPOSITS</b>					
1	101951863	9/30/2016	52.00	<p>The monies collected form that relates to official receipt number 382876 was not dated by the person collecting the funds.</p> <p>Without a date listed on the monies collected form, it cannot be verified whether monies collected are being deposited timely with the financial secretary. Monies collected forms should be completed and signed by the teacher or sponsor at the time funds are collected in order to facilitate an accurate record keeping of collections.</p>	<p><b>Response:</b> The school had a change in finance secretaries and there were multiple substitute secretaries in the interim. Principal will ensure that monies collected forms are complete with dates and information.</p> <p><b>Estimated Completion Date:</b> August 31, 2017</p> <p><b>Principal Responsible:</b> Cynthia Cangelose</p>

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Mulberry Middle - Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>FUND RAISING ACTIVITIES</b>					
2				<p>The Fund Raising Activity Approval Form for the Halloween drink fundraiser was not approved by the principal prior to the activity taking place. School Board Policy 6Gx53.8.004 requires that prior approval for all fund raising activities be obtained from the principal as documented on the Fund Raising Activity Approval Form.</p> <p>It is important that the principal is aware of all financial activities occurring within the school and the Fund Raising Activity Approval Form provides evidence of this approval.</p>	<p><b>Response:</b> Due to not having a finance secretary at the time. An administrator will serve as event coordinator to ensure all sales are pre-approved, paperwork completed, and products are not purchased prior to authorization.</p> <p><b>Estimated Completion Date:</b> August 31, 2017</p> <p><b>Principal Responsible:</b> Cynthia Cangelose</p>



Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
North Lakeland Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>CONTRACTS</b>					
1				<p>The school did not have the school picture contract on file. All contracts are required to be completed and approved by the principal prior to inception. Copies of all executed contracts should be retained in the accounting records.</p> <p>Purchase commitments that do not have proper approval prior to the purchase could result in overspending or misappropriation of funds.</p>	<p><b>Response:</b> The school picture contract is signed and on file for the 2017-2018 school year.</p> <p><b>Estimated Completion Date:</b> September 5, 2017</p> <p><b>Principal Responsible:</b> Kimberly Sealey</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
North Lakeland Elementary- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>FUND RAISING ACTIVITIES</b>					
2				<p>Fund Raising Financial Report was not filled out properly or signed for the License plate fundraiser. School Board Policy 6Gx53.8.004 requires that prior approval for all fund raising activities be obtained from the principal as documented on the Fund Raising Activity Approval Form. A Financial Report for Fund Raising Activity should be filed with the principal's office within 10 days after the close of each fund raising activity in order to analyze the financial results of the fund raising activity.</p> <p>Cash collections and items to be sold could be misappropriated without the proper documentation and controls surrounding the fund raising activity.</p>	<p><b>Response:</b> We will ensure that all fund raiser approvals and reports are completely filled out, signed and are on file in accordance to the School Board policy.</p> <p><b>Estimated Completion Date:</b> August 10, 2017</p> <p><b>Principal Responsible:</b> Kimberly Sealey</p>

Summary of Recommendations for Improvements in Internal Control Over

Financial Reporting and Compliance with Certain Laws and Regulations

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Oscar Pope Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DISBURSEMENTS</b>					
1	5000737690	10/19/2016	18.50	<p>The transaction was incorrectly coded to the School Welfare cost center instead of a more appropriate cost center, such as the Faculty cost center.</p> <p>All transactions should be recorded to the proper cost center based on the nature of the transaction in order to facilitate accurate reporting of receipts and disbursements.</p>	<p><b>Response:</b> All lines were corrected on the Purchase Requisition except one line. Secretary will look at all line items before submitting.</p> <p><b>Estimated Completion Date:</b> September 20, 2017</p> <p><b>Principal Responsible:</b> Carol Griffin</p> <p><b>Auditor Response:</b> A transfer should be posted to record this transaction to the proper cost center.</p>

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Padgett Elementary**

<b>Finding #</b>	<b>Document</b>	<b>Doc Date</b>	<b>Amount</b>	<b>Finding Description</b>	<b>School's Response</b>
				None noted.	

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Palmetto Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PURCHASING CARD</b>					
1	102063209	April	23.49	<p>A purchasing card transaction was incorrectly coded to the 3rd Grade Class cost center instead of a more appropriate cost center, such as the Faculty cost center.</p> <p>All transactions should be recorded to the proper cost center based on the nature of the transaction in order to facilitate accurate reporting of receipts and disbursements.</p>	<p><b>Response:</b> In the future I will make sure that anything that is purchased for the faculty does not come out of a student fund. At the time of this purchase neither I nor my secretary was aware that student funds could not be used for staff purchases.</p> <p><b>Estimated Completion Date:</b> September 7, 2017</p> <p><b>Principal Responsible:</b> Edgar Santiago</p> <p><b>Auditor Response:</b> A transfer should be posted to record this transaction to the proper cost center.</p>

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Phillip O'Brien Elementary**

<b>Finding #</b>	<b>Document</b>	<b>Doc Date</b>	<b>Amount</b>	<b>Finding Description</b>	<b>School's Response</b>
				None noted.	

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Pinewood Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DISBURSEMENTS</b>					
1	102030034	11/30/2016	187.50	This expenditure was made from the General account for printing fifth grade weekly assessments. The Internal Accounts Manual for Student Activity Funds requires that expenditures from the General account be utilized for any purpose which would add to the educational experience in either the curricular or extra-curricular activities of the major portion of the student body in that school.	<p><b>Response:</b> The secretary incorrectly used the internal general account number on a print request for the fifth grade assessments instead of using the general account budget. Each grade level has the assessments printed at the district print shop, but the wrong account number was listed on the print request for fifth grade. The secretary and principal will check print request account numbers together in the future.</p> <p><b>Estimated Completion Date:</b> September 29, 2017</p> <p><b>Principal Responsible:</b> April Campbell</p> <p><b>Auditor Response:</b> The school should review this expenditure to determine if a transfer should be made from the General budget account to the General Internal Funds account.</p>



Summary of Recommendations for Improvements in Internal Control Over

Financial Reporting and Compliance with Certain Laws and Regulations

Polk City Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Preschool Programs**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Professional Development**

<b>Finding #</b>	<b>Document</b>	<b>Doc Date</b>	<b>Amount</b>	<b>Finding Description</b>	<b>School's Response</b>
				None noted.	

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Purcell Elementary**

<b>Finding #</b>	<b>Document</b>	<b>Doc Date</b>	<b>Amount</b>	<b>Finding Description</b>	<b>School's Response</b>
				None noted.	

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
R Bruce Wagner Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEPOSITS</b>					
1	102039993	12/31/2016	24.00	<p>The bank deposit that relates to official receipt number 417892 was not deposited timely. The official receipt was dated December 6, 2016, but was not deposited until December 15, 2016. The Internal Accounts Manual for Student Activity Funds requires that all collections be deposited in the bank as frequently as possible, but no less than once a week.</p> <p>Deposits not made within 5 business days could result in inaccurate records, delays in recordkeeping and increases the risk of misappropriated funds.</p>	<p><b>Response:</b> Deposit was not turned into the armored car due on the 6th. (Date it was collected) The next two dates of armored car service was missed due to staff absences. I, principal, made a procedure to include all secretaries and admin to check the safe for deposits twice weekly (armored car service) or more if a drop off deposit is required.</p> <p><b>Estimated Completion Date:</b> September 19, 2017</p> <p><b>Principal Responsible:</b> Ryan Foster</p>

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Real Academy**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Ridge Community High

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>FUND RAISING ACTIVITIES</b>					
1				<p>The Fund Raising Activity Approval Form for the Beef Sticks fundraiser was not approved by the principal prior to the activity taking place. School Board Policy 6Gx53.8.004 requires that prior approval for all fund raising activities be obtained from the principal as documented on the Fund Raising Activity Approval Form.</p> <p>It is important that the principal is aware of all financial activities occurring within the school and the Fund Raising Activity Approval Form provides evidence of this approval.</p>	<p><b>Response:</b> In review of the Fund Raising Activity Approval Form for the requested fundraiser, the approval date was after the activity was to begin and not prior to the activity taking place. I have spoken with the teacher and finance secretary concerning the importance of prior approval for all fund raising activities and that approval being properly documented on the Approval Forms.</p> <p><b>Estimated Completion Date:</b> October 19, 2017</p> <p><b>Principal Responsible:</b> Angela Clark</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Ridge Community High- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>FUND RAISING ACTIVITIES (CONTINUED)</b>					
2				<p>The Fund Raising Activity Approval Form for the Bottled Water fundraiser was not approved by the principal prior to the activity taking place. School Board Policy 6Gx53.8.004 requires that prior approval for all fund raising activities be obtained from the principal as documented on the Fund Raising Activity Approval Form.</p> <p>It is important that the principal is aware of all financial activities occurring within the school and the Fund Raising Activity Approval Form provides evidence of this approval.</p>	<p><b>Response:</b> In review of the Fund Raising Activity Approval Form for the requested fundraiser, the approval date was after the activity was to begin and not prior to the activity taking place. I have spoken with the teacher and finance secretary concerning the importance of prior approval for all fund raising activities and that approval being properly documented on the Approval Forms.</p> <p><b>Estimated Completion Date:</b> October 19, 2017</p> <p><b>Principal Responsible:</b> Angela Clark</p>



Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Ridge Community High- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PRE-NUMBERED RECEIPTS</b>					
3				<p>Report of Monies Collected Form number 819535 could not be located or was voided and not all copies were submitted to the Internal Accounts Department. The school did not provide an explanation for the missing documentation. The Internal Accounts Manual for Student Activity Funds requires that all copies of the voided receipt be immediately turned in to the Internal Accounts Department.</p> <p>Missing supporting documentation could be the result of misappropriated funds.</p>	<p><b>Response:</b> The Report of Monies Collected Form number 819535 could not be located and was misplaced during the finance secretary position being transitioned from a former employee to a new employee. The Internal Accounts Manual for Student Activity Funds requires that all copies of the voided receipts be immediately turned in to the Internal Accounts Department. The Report of Monies Collect forms are no longer checked out but are completed in the finance secretary's office only.</p> <p><b>Estimated Completion Date:</b> October 19, 2017</p> <p><b>Principal Responsible:</b> Angela Clark</p> <p><b>Auditor Response:</b> The Internal Accounts Manual for Student Activity Funds states that all Report of Monies Collected Forms should be completed at the time funds are collected and in the presence of the individual students remitting money. If the school decides to no longer check out Report of Monies Collected Forms then all students would need to turn money in at the front office and an office staff would need to complete an Official Receipt for each student. The school should consider the additional time that would be required from the front office staff prior to</p>

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Ridge Technical College**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations

Rochelle School of Arts

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>FUND RAISING ACTIVITIES</b>					
1				<p>The Fund Raising Activity Approval Form for the Donuts and Coffee fundraiser was not approved by the principal prior to the activity taking place. School Board Policy 6Gx53.8.004 requires that prior approval for all fund raising activities be obtained from the principal as documented on the Fund Raising Activity Approval Form.</p> <p>It is important that the principal is aware of all financial activities occurring within the school and the Fund Raising Activity Approval Form provides evidence of this approval.</p>	<p><b>Response:</b> The fundraiser was not approved by the principal prior to the activity taking place. This was an oversight and the finance secretary and staff responsible for fundraisers have been reminded of the approval requirement.</p> <p><b>Estimated Completion Date:</b> October 18, 2017</p> <p><b>Principal Responsible:</b> Julie Ward</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Roosevelt Academy

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>CONTRACTS</b>					
1				<p>The school did not have the school picture contract on file. All contracts are required to be completed and approved by the principal prior to inception. Copies of all executed contracts should be retained in the accounting records.</p> <p>Purchase commitments that do not have proper approval prior to the purchase could result in overspending or misappropriation of funds.</p>	<p><b>Response:</b> The principal will retain a copy of the contract at the time of signing.</p> <p><b>Estimated Completion Date:</b> October 1, 2017</p> <p><b>Principal Responsible:</b> Deborah Kindel</p>
<b>FUND RAISING ACTIVITIES</b>					
2				<p>The Fund Raising Activity Approval Form for the Craft sales fundraiser was not approved by the principal prior to the activity taking place. School Board Policy 6Gx53.8.004 requires that prior approval for all fund raising activities be obtained from the principal as documented on the Fund Raising Activity Approval Form.</p> <p>It is important that the principal is aware of all financial activities occurring within the school and the Fund Raising Activity Approval Form provides evidence of this approval.</p>	<p><b>Response:</b> Fund Raising Request Forms will be submitted directly to the principal for approval and no sales occur until requesting staff have been notified by principal that written approval has been given.</p> <p><b>Estimated Completion Date:</b> October 1, 2017</p> <p><b>Principal Responsible:</b> Deborah Kindel</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Sandhill Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEPOSITS</b>					
1	102032531	11/30/2016	42.00	<p>The monies collected form that relates to official receipt number 409351 was not dated by the person collecting the funds.</p> <p>Without a date listed on the monies collected form, it cannot be verified whether monies collected are being deposited timely with the financial secretary. Monies collected forms should be completed and signed by the teacher or sponsor at the time funds are collected in order to facilitate an accurate record keeping of collections.</p>	<p><b>Response:</b> Principal's secretary was on leave and a substitute secretary was filling in. Principal overlooked dates when signing the deposit. Principal's secretary has returned from leave and the school has a different principal now. Principal will make sure that all dates and signatures are accurate for all monies collected forms and deposits.</p> <p><b>Estimated Completion Date:</b> August 1, 2017</p> <p><b>Principal Responsible:</b> Kathy Conely</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Sandhill Elementary- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEPOSITS (CONTINUED)</b>					
2				<p>During the audit, it was brought to our attention that there was a cash donation for \$500 that was not deposited in the bank. The cash was distributed to various school employees for the purpose of purchasing items for a holiday program to help underprivileged students.</p> <p>The Internal Accounts Manual for Student Activity Funds requires that all collections be deposited in the bank as frequently as possible, but no less than once a week. Purchases of goods or services should be done through a school check or by using the purchasing card. A lack of audit trail can increase the opportunity for misappropriation of funds.</p>	<p><b>Response:</b> Principal's secretary was on leave and a substitute secretary was filling in. A list of students who received gifts was maintained by the Guidance Counselor. This activity was directed by the previous Principal, Nadia Lewis. A receipt has not been located at this time.</p> <p>Principal's secretary has returned from leave and the school has a different principal now. In the future, both parties will ensure that all funds collected are deposited in a timely manner and all school board policies are followed.</p> <p><b>Estimated Completion Date:</b> August 1, 2017</p> <p><b>Principal Responsible:</b> Kathy Conely</p>

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Sandhill Elementary- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DISBURSEMENTS</b>					
3	5000753367	4/24/2017	1,164.80	<p>The purchase order was approved on April 11, 2017, while the goods or services were purchased on April 10, 2017. A purchase order must be completed each time an individual requests to make a purchase greater than \$100 and must be approved by the director prior to the purchase.</p> <p>Expenditures that do not have approval prior to the purchase could result in overspending or misappropriation of funds.</p>	<p><b>Response:</b> A 2nd grade Teacher ordered t-shirts for a field trip before a purchase order was completed. She did not follow school procedures or school board policy.</p> <p>Field trip procedures were outlined for all teachers at the beginning of this school year including procedures for purchasing any items such as t-shirts.</p> <p><b>Estimated Completion Date:</b> August 1, 2017</p> <p><b>Principal Responsible:</b> Kathy Conely</p>

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Scott Lake Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEPOSITS</b>					
1	102071846	5/31/2017	106.00	<p>The deposit slip that relates to official receipt number 417645 was not dated.</p> <p>Without a date listed on the deposit slip, it cannot be verified whether monies collected are being deposited timely. All deposit slips should have a date included in order to have accurate recordkeeping.</p>	<p><b>Response:</b> We will make sure that the date is on the deposit slip.</p> <p><b>Estimated Completion Date:</b> September 7, 2017</p> <p><b>Principal Responsible:</b> Ruth Reimer</p>



Summary of Recommendations for Improvements in Internal Control Over

Financial Reporting and Compliance with Certain Laws and Regulations

Sikes Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Sleepy Hill Elementary**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Sleepy Hill Middle

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEPOSITS</b>					
1	102075137	6/22/2017	20.94	<p>The deposit slip that relates to official receipt number 424072 was not dated.</p> <p>Without a date listed on the deposit slip, it cannot be verified whether monies collected are being deposited timely. All deposit slips should have a date included in order to have accurate recordkeeping.</p>	<p><b>Response:</b> The secretary forgot to put the date on the deposit slip and when she realized it she corrected her mistake.</p> <p><b>Estimated Completion Date:</b> September 19, 2017</p> <p><b>Principal Responsible:</b> Kathryn Blackburn</p>
<b>DISBURSEMENTS</b>					
2	5000739951	11/10/2016	2,064.50	<p>The purchase order was approved on October 21, 2016, while the goods or services were purchased on October 20, 2016. A purchase order must be completed each time an individual requests to make a purchase greater than \$100 and must be approved by the principal prior to the purchase.</p> <p>Expenditures that do not have approval prior to the purchase could result in overspending or misappropriation of funds.</p>	<p><b>Response:</b> The teacher responsible realized the mistake based on the Finance Secretary's conversation to the teacher. The teacher explained that the company had changed policies and she said she wrote a letter to explain so that it will not happen again.</p> <p><b>Estimated Completion Date:</b> September 19, 2017</p> <p><b>Principal Responsible:</b> Kathryn Blackburn</p>

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Snively Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEPOSITS</b>					
1	101953183	9/26/2016	215.55	<p>The deposit slip that relates to official receipt number 386890 was not dated.</p> <p>Without a date listed on the deposit slip, it cannot be verified whether monies collected are being deposited timely. All deposit slips should have a date included in order to have accurate recordkeeping.</p>	<p><b>Response:</b> All deposit slips will be dated in the future.</p> <p><b>Estimated Completion Date:</b> September 7, 2017</p> <p><b>Principal Responsible:</b> Diane Rosebrough</p>

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Socrum Elementary**

<b>Finding #</b>	<b>Document</b>	<b>Doc Date</b>	<b>Amount</b>	<b>Finding Description</b>	<b>School's Response</b>
				None noted.	

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Southwest Elementary**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Southwest Middle**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Spessard Holland Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEPOSITS</b>					
1	102055626	3/31/2017	285.00	<p>The deposit slip that relates to official receipt number 418065 was not dated.</p> <p>Without a date listed on the deposit slip, it cannot be verified whether monies collected are being deposited timely. All deposit slips should have a date included in order to have accurate recordkeeping.</p>	<p><b>Response:</b> A check &amp; balance is being put in place to ensure that the official receipts are dated. The secretary doing the deposit will complete the deposit, with second check in place with another secretary proofing it, before coming to the principal for the final check. This will verify that monies collected are being deposited in a timely manner.</p> <p><b>Estimated Completion Date:</b> October 6, 2017</p> <p><b>Principal Responsible:</b> Melody Butler</p>



Summary of Recommendations for Improvements in Internal Control Over

Financial Reporting and Compliance with Certain Laws and Regulations

Spook Hill Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Stambaugh Middle

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEPOSITS</b>					
1	101951489	9/30/2016	20.50	<p>The deposit slip that relates to official receipt number 391394 was not dated.</p> <p>Without a date listed on the deposit slip, it cannot be verified whether monies collected are being deposited timely. All deposit slips should have a date included in order to have accurate recordkeeping.</p>	<p><b>Response:</b> Ensure all future deposit slips are dated.</p> <p><b>Estimated Completion Date:</b> October 16, 2017</p> <p><b>Principal Responsible:</b> Trish Butler</p>

**Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Stambaugh Middle- Continued**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>FUND RAISING ACTIVITIES</b>					
<p style="text-align: center;">2 (Comment repeated from prior report)</p>				<p>The Fund Raising Financial Report for the Encore Classic Cookie Dough fundraiser was not turned in to the office within 10 days after the close of the activity. School Board Policy 6Gx53.8.004 requires that a Financial Report for Fund Raising Activity should be filed with the principal's office within 10 days after the close of each fund raising activity in order to analyze the financial results of the fund raising activity.</p> <p>Delays in the reporting process could be the result of missing documentation or misappropriated funds.</p>	<p><b>Response:</b> Principal will dedicate one person to track these after fundraisers are completed.</p> <p><b>Estimated Completion Date:</b> October 16, 2017</p> <p><b>Principal Responsible:</b> Trish Butler</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations

Stambaugh Middle- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>FUND RAISING ACTIVITIES (CONTINUED)</b>					
3 (Comment repeated from prior report)				<p>The Fund Raising Financial Report for the Car wash fundraiser was not turned in to the office within 10 days after the close of the activity. In addition, it appears that the principal did not sign the Fund Raising Financial Report. School Board Policy 6Gx53.8.004 requires that a Financial Report for Fund Raising Activity should be filed with the principal's office within 10 days after the close of each fund raising activity in order to analyze the financial results of the fund raising activity.</p> <p>Delays in the reporting process could be the result of missing documentation or misappropriated funds.</p>	<p><b>Response:</b> Principal will dedicate one person to track these after fundraisers are completed.</p> <p><b>Estimated Completion Date:</b> October 16, 2017</p> <p><b>Principal Responsible:</b> Trish Butler</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Stephens Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEPOSITS</b>					
1	102066020	5/18/2017	5.00	<p>Monies collected from outside the main office relating to monies collected form number 825996 were not turned in to the school office on the same day. Monies were collected on April 26, 2017, but were not turned in to the office until April 27, 2017. All external collections should be turned in to the school office daily, regardless of amount.</p> <p>Failure to remit funds collected to the financial secretary on a daily basis for review and deposit could result in untimely deposits and/or misappropriation of funds due to theft or loss.</p>	<p><b>Response:</b> We have since revisited our practices for collecting T-shirt money. T-shirts are sold throughout the year. As t-shirts are sold, the money will be collected and logged onto a Monies Collected Form daily. Official receipts will be given to the person remitting the money. In addition, monies collected will be deposited within 5 business days as stated in Finding #3.</p> <p>I will continue to review policies during monthly meetings and monitor closer. Additionally, the financial secretary has since pulled and reviewed the Internal Accounts manual as well as participated in an Internal Accounts training on 10/2/17.</p> <p><b>Estimated Completion Date:</b> October 2, 2017</p> <p><b>Principal Responsible:</b> Chandra Hall</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Stephens Elementary- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEPOSITS (CONTINUED)</b>					
2	102066020	5/18/2017	5.00	<p>The bank deposit that relates to official receipt number 393534 was not deposited timely. The official receipt was dated April 12, 2017, but was not deposited until May 1, 2017. The Internal Accounts Manual for Student Activity Funds requires that all collections be deposited in the bank as frequently as possible, but no less than once a week.</p> <p>Deposits not made within 5 business days could result in inaccurate records, delays in recordkeeping and increases the risk of misappropriated funds.</p>	<p><b>Response:</b> According to the financial secretary, the receipt was left in the bag unknowingly. It was recorded on the monies collected form once discovered (Wednesday 4/26). The next courier pick up date was (Monday 5/1).</p> <p><b>Estimated Completion Date:</b> October 2, 2017</p> <p><b>Principal Responsible:</b> Chandra Hall</p>

Polk County Public Schools  
Internal Funds

**Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Stephens Elementary- Continued**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEPOSITS (CONTINUED)</b>					
3	102057071	3/31/2017	10.00	<p>The bank deposit that relates to official receipt number 393504 was not deposited timely. The official receipt was dated February 23, 2017, but was not deposited until March 15, 2017. The Internal Accounts Manual for Student Activity Funds requires that all collections be deposited in the bank as frequently as possible, but no less than once a week.</p> <p>Deposits not made within 5 business days could result in inaccurate records, delays in recordkeeping and increases the risk of misappropriated funds.</p>	<p><b>Response:</b> This procedure has been revisited. T-shirt money will no longer be collected over a range of time. Money will be collected, submitted and logged on the Monies Collected Form daily. Additionally, monies collected will be deposited as frequently as possible, but no less than one week.</p> <p>I will continue to review policies during monthly meetings and monitor closer. Additionally, the financial secretary has since pulled and reviewed the Internal Accounts manual as well as participated in an Internal Accounts training on 10/2/17.</p> <p><b>Estimated Completion Date:</b> October 2, 2017</p> <p><b>Principal Responsible:</b> Chandra Hall</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Stephens Elementary- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PRE-NUMBERED RECEIPTS</b>					
4				<p>Official receipt number 393549 could not be located or was voided, and not all copies were submitted to the Internal Accounts Department. The school provided an explanation of the missing documentation. The Internal Accounts Manual for Student Activity Funds requires that all copies of the voided receipt be immediately turned in to the Internal Accounts Department.</p> <p>Missing supporting documentation could be the result of misappropriated funds.</p>	<p><b>Response:</b> The financial secretary could not locate the receipt; but provided an explanation that was forwarded to the office of Auxiliary Accounts. Following this incident, it was established that the pink copy of the official receipt should remain in the receipt book as related to ALL receipts (to include voided receipts).</p> <p>I will continue to review policies during monthly meetings and monitor closer. Additionally, the financial secretary has since pulled and reviewed the Internal Accounts Manual as well as participated in an Internal Accounts training on 10/2/17.</p> <p><b>Estimated Completion Date:</b> October 2, 2017</p> <p><b>Principal Responsible:</b> Chandra Hall</p>



Summary of Recommendations for Improvements in Internal Control Over

Financial Reporting and Compliance with Certain Laws and Regulations

Student Services

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Summerlin Military

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PRE-NUMBERED RECEIPTS</b>					
1				<p>Report of Monies Collected Form number 756775 could not be located or was voided and not all copies were submitted to the Internal Accounts Department. The school did not provide an explanation for the missing documentation. The Internal Accounts Manual for Student Activity Funds requires that all copies of the voided receipt be immediately turned in to the Internal Accounts Department.</p> <p>Missing supporting documentation could be the result of misappropriated funds.</p>	<p><b>Response:</b> Form was lost. I've determined that the loss of the form was human error and there is no pattern of lost paperwork. The secretary will be more careful next time.</p> <p><b>Estimated Completion Date:</b> October 3, 2017</p> <p><b>Principal Responsible:</b> Steven T Cochran</p>

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Superintendent's Office**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Support Services**

<b>Finding #</b>	<b>Document</b>	<b>Doc Date</b>	<b>Amount</b>	<b>Finding Description</b>	<b>School's Response</b>
				None noted.	

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Teaching and Learning**

<b>Finding #</b>	<b>Document</b>	<b>Doc Date</b>	<b>Amount</b>	<b>Finding Description</b>	<b>School's Response</b>
				None noted.	

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**TeenAge Parent Program**

<b>Finding #</b>	<b>Document</b>	<b>Doc Date</b>	<b>Amount</b>	<b>Finding Description</b>	<b>School's Response</b>
				None noted.	

Polk County Public Schools  
Internal Funds  
**Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Tenoroc High**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>DEFICIT BALANCES</b>					
1 (Comment repeated from prior report)				<p>The Annual Yearbook account had a deficit balance of \$43,895.64 at year-end. It was also noted that this account had a deficit balance at June 30, 2016; however, the deficit balance has decreased by \$402.63 from the prior year.</p> <p>The Internal Accounts Manual and the Florida Department of Education Rules prohibit deficit unencumbered balances at the end of the school year.</p>	<p><b>Response:</b> The yearbook account decreased last school year. The fundraising efforts will continue so that they can keep decreasing the deficit.</p> <p><b>Estimated Completion Date:</b> October 12, 2017</p> <p><b>Principal Responsible:</b> Jason Looney</p>
<b>DEPOSITS</b>					
2	101948364	9/20/2016	345.00	<p>The deposit slip that relates to official receipt number 400784 was not dated.</p> <p>Without a date listed on the deposit slip, it cannot be verified whether monies collected are being deposited timely. All deposit slips should have a date included in order to have accurate recordkeeping.</p>	<p><b>Response:</b> Receipt date was not legible on carbon copy.</p> <p><b>Estimated Completion Date:</b> October 12, 2017</p> <p><b>Principal Responsible:</b> Jason Looney</p>

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Tenoroc High- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PRE-NUMBERED RECEIPTS</b>					
3				<p>Report of Monies Collected Form numbers 815694 and 815695 could not be located or were voided and not all copies were submitted to the Internal Accounts Department. The school did not provide an explanation for the missing documentation. The Internal Accounts Manual for Student Activity Funds requires that all copies of the voided receipt be immediately turned in to the Internal Accounts Department.</p> <p>Missing supporting documentation could be the result of misappropriated funds.</p>	<p><b>Response:</b> Both these RMC's were signed out on 6/15/2016 to Mercedes Walker and not submitted before her resignation.</p> <p><b>Estimated Completion Date:</b> October 12, 2017</p> <p><b>Principal Responsible:</b> Jason Looney</p>



Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Tenoroc High- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>OUTSIDE ORGANIZATION ANNUAL FINANCIAL REPORT</b>					
4				<p>The annual financial report for the Athletic Boosters organization was not received by the District Office. Failure to properly monitor outside organizations operating in the name of the school could result in misappropriation of funds.</p> <p>The Internal Accounts Manual requires that an annual financial report should be filed with the Internal Audit Services Department by these organizations by August 1 of each year.</p>	<p><b>Response:</b> The Wells Fargo booster account was closed on October 12, 2016. The internal account was created on 10/13/2016. I have reached out to the Wells Fargo booster club treasurer requesting the annual report but he has not provided the report. He's not a school board employee. The treasurer not completing a report when the Wells Fargo account was closed and our inability to get him to submit a report is the reason why no report has been completed. No one at the school level had access to the account.</p> <p><b>Estimated Completion Date:</b> I will continue to request a report.</p> <p><b>Principal Responsible:</b> Jason Looney</p>

Polk County Public Schools  
Internal Funds  
Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Traviss Technical College

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>FUND RAISING ACTIVITIES</b>					
1				<p>There was no signature on the Fund Raising Financial Report for the Krispy Kreme fund raising activity. School Board Policy 6Gx53.8.004 requires that a Financial Report for Fund Raising Activity form should be filed with the principal's office within 10 days after the close of each fund raising activity in order to analyze the financial results of the fund raising activity.</p> <p>The Financial Report for Fund Raising Activity form is an important tool used to account for cash collections and inventory items for fund raising activities.</p>	<p><b>Response:</b> Both pages of form 00829, fundraising financial report form, will be provided for signature. Training has been given to all teachers regarding the proper fundraising procedures</p> <p><b>Estimated Completion Date:</b> September 27, 2017</p> <p><b>Principal Responsible:</b> David Wiggs</p> <p><b>Auditor Response:</b> It should be noted that the District updated form 00829 to be one page in an effort to make the form easier to complete in its entirety.</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Traviss Technical College- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>FUND RAISING ACTIVITIES (CONTINUED)</b>					
2				<p>There was no signature on the Fund Raising Financial Report for the Old Fashioned Candy fund raising activity. School Board Policy 6Gx53.8.004 requires that a Financial Report for Fund Raising Activity form should be filed with the principal's office within 10 days after the close of each fund raising activity in order to analyze the financial results of the fund raising activity.</p> <p>The Financial Report for Fund Raising Activity form is an important tool used to account for cash collections and inventory items for fund raising activities.</p>	<p><b>Response:</b> Both pages of form 00829, fundraising financial report form, will be provided for signature. Training has been given to all teachers regarding the proper fundraising procedures</p> <p><b>Estimated Completion Date:</b> September 27, 2017</p> <p><b>Principal Responsible:</b> David Wiggs</p> <p><b>Auditor Response:</b> It should be noted that the District updated form 00829 to be one page in an effort to make the form easier to complete in its entirety.</p>

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Union Academy**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Valleyview Elementary

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>FUND RAISING ACTIVITIES</b>					
1				<p>There was no date on the principal's signature on the Fund Raising Activity Approval Form so it could not be determined if the fundraiser was approved prior to the commencement of the activity. School Board Policy 6Gx53.8.004 requires that prior approval for all fund raising activities be obtained from the principal as documented on the Fund Raising Activity Approval Form.</p> <p>It is important that the principal is aware of all financial activities occurring within the school and the Fund Raising Activity Approval Form provides evidence of this approval.</p>	<p><b>Response:</b> I, Katherine Riley, did not date the fundraising activity approval form with my signature. As a result, I will include the date with all signatures as to be in compliance with school board policy. My finance secretary and I have spoken and have a built in check/balance system in place to double check my signatures have dates with all fundraising activity forms submitted.</p> <p><b>Estimated Completion Date:</b> September 7, 2017</p> <p><b>Principal Responsible:</b> Katherine Riley</p>

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Wahneta Elementary**

<b>Finding #</b>	<b>Document</b>	<b>Doc Date</b>	<b>Amount</b>	<b>Finding Description</b>	<b>School's Response</b>
				None noted.	

Summary of Recommendations for Improvements in Internal Control Over

Financial Reporting and Compliance with Certain Laws and Regulations

Warehousing

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Wendell Watson Elementary**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	



**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**West Area Adult**

<b>Finding #</b>	<b>Document</b>	<b>Doc Date</b>	<b>Amount</b>	<b>Finding Description</b>	<b>School's Response</b>
				None noted.	

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Westwood Middle**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Winston Academy of Engineering

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>FUND RAISING ACTIVITIES</b>					
1				<p>The Fund Raising Financial Report was not completed properly and was not signed or dated by the sponsor for the Carnations fund raising activity. School Board Policy 6Gx53.8.004 requires that a Financial Report for Fund Raising Activity form should be filed with the principal's office within 10 days after the close of each fund raising activity in order to analyze the financial results of the fund raising activity.</p> <p>The Financial Report for Fund Raising Activity form is an important tool used to account for cash collections and inventory items for fund raising activities.</p>	<p><b>Response:</b> Review procedures and time constraints for completing fundraising financial report with staff. Ensure all signatures are on form. Review form for accuracy.</p> <p><b>Estimated Completion Date:</b> August 30, 2017</p> <p><b>Principal Responsible:</b> Ava C. Brown</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Winter Haven High

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PRE-NUMBERED RECEIPTS</b>					
1 (Comment repeated from prior report)				<p>Official receipt number 427909 could not be located or was voided, and not all copies were submitted to the Internal Accounts Department. The school provided an explanation of the missing documentation. The Internal Accounts Manual for Student Activity Funds requires that all copies of the voided receipt be immediately turned in to the Internal Accounts Department.</p> <p>Missing supporting documentation could be the result of misappropriated funds.</p>	<p><b>Response:</b> Another secretary other than the financial secretary wrote a receipt but did not return all the documents with the \$2.00. The financial secretary will keep the receipt book at all times so she can ensure accuracy.</p> <p><b>Estimated Completion Date:</b> October 20, 2017</p> <p><b>Principal Responsible:</b> Gina Williams</p>

Summary of Recommendations for Improvements in Internal Control Over  
Financial Reporting and Compliance with Certain Laws and Regulations  
Winter Haven High- Continued

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
<b>PRE-NUMBERED TICKETS</b>					
2				<p>Grey ticket numbers 3868 through 3872 (5 tickets) and purple ticket numbers 326 through 500 (175 tickets) for a total of 180 tickets were not included on a Report of Tickets Sold, but were also not included on the Annual Forms Supply Inventory form as being on hand at year-end.</p> <p>A complete ticket history should be tracked for all tickets, including recording tickets purchased, tickets on hand at the end of the year, and tickets sold throughout the year. A Report of Tickets Sold should be prepared for all collections from the sale of admission tickets.</p> <p>Missing supporting documentation could be the result of misappropriated funds.</p>	<p><b>Response:</b> There was a new Athletic Business Manager and people with general admission tickets were changing them out for reserved tickets. This incident has not reoccurred and all future record keeping has been accurate.</p> <p><b>Estimated Completion Date:</b> October 20, 2017</p> <p><b>Principal Responsible:</b> Gina Williams</p>

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Woodlake Wellness**

<b>Finding #</b>	<b>Document</b>	<b>Doc Date</b>	<b>Amount</b>	<b>Finding Description</b>	<b>School's Response</b>
				None noted.	

**Polk County Public Schools**  
**Internal Funds**  
**Summary of Recommendations for Improvements in Internal Control Over**  
**Financial Reporting and Compliance with Certain Laws and Regulations**  
**Workforce Ed**

Finding #	Document	Doc Date	Amount	Finding Description	School's Response
				None noted.	