

Sarasota County District School Board  
Internal Accounts

Management Letter of  
Specific School Findings

For Year Ended  
June 30, 2007



January 23, 2007

The School Board of Sarasota County, Florida  
Sarasota, Florida

In planning and performing our audit of the fiduciary assets and liabilities of the School Board of Sarasota County, Florida (the "District") School Internal Funds for the year ended June 30, 2007, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

We have issued our *Report of Independent Auditors, and 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*. Those reports, which are dated January 23, 2008, should be considered in conjunction with this management letter of specific school findings.

During our audit we became aware of several matters that are opportunities for strengthening internal controls, compliance and operating efficiency. The following summarizes our comments and suggestions concerning these matters relating to specific school findings that we consider to be control deficiencies.

#### **Alta Vista Elementary**

1. The "date submitted" field was left blank on the "Monies Collected Form" (MCF) for 15 selected items. Exception relates to MCF #633, 596, 584, 568, 559, 547, 537, 510, 509, 486, 467, 461, 452, 406 and 398.
2. Money collected for four of the selected items were not deposited within five working days of receipt. Exception relates to receipt #254588, 254575, 214800 and 245624.

#### **Ashton Elementary**

1. Money collected for one of the selected items was not submitted to the bookkeeper within two working days of receipt. Exception relates to MCF #636.

### **Bay Haven Elementary**

1. Money collected for one of the selected items was not submitted to the bookkeeper within two working days of receipt. Exception relates to MCF #32895.
2. Money collected for four of the selected items were not submitted to the bookkeeper within two working days of receipt nor deposited within five working days. Exception relates to receipt #222020, 222320, 301260 and 317138.
3. Receipt #317474 indicated a date of submission to bookkeeper which was earlier than date indicated on the "School Departmental Receipt."

### **Brentwood Elementary**

1. Money collected for 3 of the selected items was not submitted to the bookkeeper within two working days of receipt. Exception relates to MCF #19 and receipt #197131 and 197756.
2. Money collected for two of the selected items was not deposited by the bookkeeper within five working days of receipt. Exception relates to MCF #113 and 260.

### **Cranberry Elementary**

1. The "Monies Collected Form" was used to collect receipts from more than one source for four of the selected items. Exception relates to MCF number 11, 103, 105 and 149.
2. Money collected for three of the selected items was not submitted to the Bookkeeper within two working days of receipt. Exception relates to MCF #149 and receipt #322362 and 218005.

### **Emma E Booker Elementary**

1. Money collected was not submitted to the bookkeeper within two working days of receipt. Exception relates to MCF #20, 27, 54, 83 and 136.
2. Money collected was not submitted to the bookkeeper within two working days of receipt and was not deposited within five working days for three items selected. Exception relates to receipt #131532, 241228 and 241337.
3. One cash receipt was not deposited within five working days of receipt. Exception relates to receipt #131541.

### **Englewood Elementary**

1. Money collected for one of the selected items was not submitted to the bookkeeper within two working days of receipt. Exception relates to MCF #358 and receipt number 300053.
2. Money collected for one selected item was not deposited by bookkeeper within five working days. Exception relates to receipt number 300053.
3. Invoice date is earlier than purchase order date for check #1579.

### **Fruitville Elementary**

1. Money collected for two of the selected items was not deposited by the bookkeeper within five working days of receipt. Exception relates to MCF # 337 and 328.
2. Money collected for four of the selected items was not submitted to the bookkeeper within two working days of receipt. Exception relates to receipt #147814, 147827, 147832 and 147847.

### **Garden Elementary**

1. The Departmental School Receipt's carbon amount was written over for one selected item. Exception relates to MCF #144.
2. Money collected was not submitted to the bookkeeper within two working days of receipts for two selected items. Exception relates to receipt # 242841 and 215102.

### **Glen Allen Elementary**

1. Money collected for four of the selected items was not submitted to the bookkeeper within two working days of receipt. Exception relates to MCF # 95 and 23 and receipt # 245908 and 247264.
2. Information was not entered for the "entry date" field on the "Monies Collected Form" for two of the receipts tested. Exception relates to MCF #116 and 28.
3. Money collected for one of the receipts tested was not deposited by the bookkeeper within five working days of receipt. Exception relates to receipt # 247012.

### **Gocio Elementary**

1. "Monies Collected Form" did not include an account number or entry date for four or the receipts tested. Exception relates to MCF # 160, 170, 462 and 577.
2. Money collected was not submitted to bookkeeper within two working days for one receipt tested. Exception relates to receipt 199629.

### **Gulf Gate Elementary**

1. Money collected was not submitted to bookkeeper within two working days of receipt and was not deposited within five working days of receipt for three receipts tested. Exceptions relate to receipt #91810, 91828 and 91834.

### **Lakeview Elementary**

1. Information was not entered for the "date submitted" field in the "Monies Collected Form" for two receipts tested. Exception relates to MCF #392 and 176.
2. Money collected for one selected item was not deposited by the bookkeeper within five working days of receipt. Exception relates to MCF #495.

### **Lamarque Elementary**

1. Money collected for two selected items was not submitted to the bookkeeper within two working days of receipt. Exceptions relate to MCF # 214 and 194.
2. Money collected for two receipts were not deposited by the bookkeeper within five working days of receipt. Exception relates to receipt #213075 and 255533.

### **Phillippi Shores Elementary**

1. Money collected was not submitted to the bookkeeper within two working days of receipts for four selected items. Exception relates to receipt # 255486, 255489, 255493 and 255498.

### **Southside Elementary**

1. Money collected was not submitted to the bookkeeper within two working days of receipts for one selected item. Exception relates to MCF #7.
2. Voided check was not found nor was the image stamped on the bank statement. Exception relates to check #6433.

### **Tatum Ridge Elementary**

1. Money collected for one selected item was not submitted to bookkeeper within two working days.
2. Money collected for five selected items was not deposited by bookkeeper within five working days.

### **Taylor Ranch Elementary**

1. Money collected for six selected items was not deposited by the bookkeeper within five working days of receipt. Exception relates to MCF #1726, 1668, 1380 and 1287 and receipt # 33273 and 133277.
2. Money collected for four selected items was not submitted to the bookkeeper within two working days of receipt. Exception relates to MCF #1430 and receipt #133273, 316665, 317628 and 317755.
3. "Account number" field was blank on the check requisition form for one selected item. Exception relates to check #3549.

### **Toledo Blade Elementary**

1. Money collected was not submitted to the bookkeeper within two working days of receipts for nine selected items. Exception relates to MCF # 26, 147, 217, 219, 229, 261 and 265 and receipt# 222917 and 221435.
2. "Monies Collected Form" was used to collect receipts from more than one source for one selected item. Exception relates to MCF#378.
3. Invoices were not dated for two selected items. Exception relates to check #677 and 775.

### **Tuttle Elementary**

1. Money collected was not submitted to the bookkeeper within two working days of receipts for three selected items. Exception relates to MCF #133 and 321 and receipt #239404.
2. "Monies Collected Form" did not include the date submitted to the bookkeeper for one selected item. Exception relates to MCF number 560.
3. The invoice precedes the date of the purchase order for two selected items. Exception relates to check #3359 and 3397

### **Venice Elementary**

1. Money collected for one selected item was not submitted to the bookkeeper within two working days of receipt for one selected item from Sequential List of Receipts and two selected items from cash receipt books. Exception relates to MCF #971 and receipt # 242290 and 235426.
2. Money collected for two selected items was not deposited by bookkeeper within five working days. Exception relates to receipt #242290 and 235426.

### **Wilkinson Elementary**

1. Money collected for two selected items from Sequential List of Receipts and three selected items from cash receipt books was not deposited within five working days of receipt. Exception relates to MCF #53, 202 and receipt # 29042, 29059 and 28655.
2. Departmental School Receipt or other documentation was not found to support the "Monies Collected Form" for two selected items. Exception relates to MCF #67 and 268.
3. Money collected was not submitted to the bookkeeper within two working days of receipts for one selected item from Sequential List of Receipts and two selected items from cash receipt books. Exception relates to MCF #280 and receipt #202803 and 28655.
4. Money collected was not made by the end of month for one selected item. Exception relates to receipt #28655
5. Check requisition did not have a PO number for two selected items. Exception relates to check #8336 and 8345.

### **Booker Middle School**

1. The "Monies Collected Form" was used to collect receipts from more than one source for four of the samples selected for one selected item. Exception relates to MFC #89
2. Money collected for six selected items was not submitted to the bookkeeper within two days of receipt. Exception relates to MCF #89, 117, 139 and 147 and receipt #22945 and 32214.
3. The bookkeeper did not follow proper procedure for voiding check #2741.

### **Brookside Middle School**

1. Money collected was neither submitted to the bookkeeper nor deposited timely for two selected items. Exception relates to receipt #136745 and 136737.
2. Receipt #232814 was not deposited by the end of the month, although it was deposited the next business day following receipt.

### **Heron Creek Middle School**

1. Money Collected was not deposited within five working days of receipt for two selected items. Exception relates to MCF #12 and 269 and receipt #55816 and 55826.

### **McIntosh Middle School**

1. The "Monies Collected Form" shows receipts of funds from more than one source for three selected items. Exception relates to MCF #73, 84, and 214
2. For MCF #181, two of thirteen departmental receipts were not attached to the MCF.
3. A portion of the money collected on MCF #181 and 194 were not submitted to the bookkeeper within two working days of receipt and/or were not deposited within five working days of receipt.
4. Money collected was not submitted to bookkeeper within two working days of receipt for two selected items. Exception relates to receipts #95288 and 26376.
5. Money collected was not deposited by the bookkeeper within five working days of receipt for one selected item. Exception relates to receipt #95288.

### **Sarasota Middle School**

1. Money collected was not deposited within five working days of receipt for two selected items. Exceptions relate to MCF #59 and 77. Both MCFs did not match total on Sequential List of Receipts.
2. Money collected on MCF #539 was not deposited within five working days of receipt and/or by the end of the month.

### **Venice Middle School**

1. Money collected was not deposited timely for one selected item. Exception relates to MCF #271.
2. The "Monies Collected Form" did not include the date of submission for one selected item. Exception relates to MCF #355.
3. Bank statements were not provided for the months of July 2006 through April 2007 cannot vouch total per deposit slip to bank statement for 14 selected items.
4. Money collected for four selected items was not submitted to the bookkeeper within two working days of receipt. Exception relates to receipt #310625, 310646, 310652 and 310661.
5. PO was not dated for one selected item. Exception relates to check #2924.
6. The invoice date precedes P.O. date for two selected items. Exception relates to check #3401 and 3459.
7. Bank statements were not provided for the months of July 2006 through April 2007, cannot verify dual signatures on 12 checks selected .

### **Booker High School**

1. Money collected was not deposited by the bookkeeper within five working days for two selected items from the Sequential List of Receipts and two selected items from the cash receipt books. Exception relates to MCF #325 and 409.
2. Money collected was not submitted to the bookkeeper within two working days for two selected items. Exception relates to receipt #153188 and 315547.

### **North Port High School**

1. "Monies Collected Form" was not submitted to the bookkeeper within two working days for one selected item. Exception relates to MCF #449 and receipt #42377, 236417, 45143 and 306336.
2. Receipts were not deposited within five working days for one selected item. Exception relates to MCF #476.
3. Account number was not indicated on "Monies Collected Form" for three selected items. Exception relates to MCF #597, 702 and 993
4. Invoices exceeded approved purchase order amounts for two selected items. Exception relates to check #4785 and 5272.

### **Riverview High School**

1. Account number was not indicated on MCF for two selected items. Exception relates to MCF #83 and 377.
2. Date submitted was not indicated on MCF for three selected items. Exception relates to MCF #634, 790 and 1271.
3. Money collected was not deposited within five working days for three selected items. Exception relates to MCF # 530, 618 and 1052.
4. Money collected was not submitted to the bookkeeper within two working days for two selected items from the Sequential List of Receipts and three selected items from the cash receipt books. Exception relates to receipt #149806, 221984 and receipt #149806, 149833, 221984.

### **Sarasota High School**

1. "Monies Collected Form" was not submitted to the bookkeeper within two working days for 11 selected items. Exception relates to MCF #4029, 4136, 4200, 4421, 4448 and 5150 and receipt #240165, 181097, 182882, 185876 and 183839.
2. A Departmental School Receipt was not issued for five selected items. Exception relates to MCF #4475, 4492, 4554, 4750 and 5174.

### **Venice High School**

1. Money collected was not submitted to the bookkeeper within two working days for one selected item. Exception relates to MCF #352.



### **Laurel Nokomis School**

1. Money collected was not deposited within five working days for five selected items.. Exception relates to receipt #135049, 135115, 225064, 225174 and 225505.
2. Voided check #5860 was not properly voided per district standards. Signature portion of the check was not cut off.

### **Phoenix Academy**

1. Money collected was not submitted timely to the bookkeeper and/or was not deposited timely for three selected items. Exception relates to MCF #25, 43, and 67.
2. The "Monies Collected Forms" were not signed by the teacher/sponsor and/or bookkeeper/principal for two selected items. Exception relates to MCF #29 and 50
3. The "Monies Collected Forms" did not include the dates of submission for two selected items. Exception relates to MCF #29 and 53.
4. Money collected was not submitted to bookkeeper within two working days for two selected items. Exception relates to MCF #115601 and 115847.
5. "Date submitted" field on MCF is blank for MCF #115619. As a result auditors were unable to determine whether receipt #115619 was submitted timely to the Bookkeeper.
6. The purchase orders were not dated for three selected items. Exception relates to Check #1085, 1093, and 1129.
7. The check requisition for check #1081 did not include the purpose for the expenditure.

### **Pineview School for the Gifted**

1. No exceptions noted.

### **Adult & Community Education**

1. Money collected for two selected items was not submitted to the bookkeeper within two working days and was not deposited within five working days of receipt. Exception relates to receipt #155061 and 196029.

### **Cyesis**

1. Supporting documentation detailing the source of money collected could not be located in the files for money collected on MCF #1660 and 1665.
2. A refund was given from money collected on MCF #1625.
3. "Monies Collected Form" reports receipt of funds from more than one source for one selected item. Exception relates to MCF #1660.
4. Money collected was not deposited timely for one selected item. Exception relates to MCF # 215870.
5. Money collected was not submitted to bookkeeper within two working days of receipt for one selected item from the Sequential List of Receipts and one selected item from cash receipt books. Exception relates to MCF #1642 and receipt #215876.
6. Money collected was not deposited by bookkeeper within five working days of receipt for two selected items. Exception relates to receipt #215870 and 215876.
7. Invoice was dated before the P.O. was approved for one selected item. Exception relates to check #1693.

8. No invoice/receipt could be located in the files relates to checks #1698 and 1714.
9. P.O. was not signed by the principal for one item selected. Exception relates to check #1738.
10. Invoice and check amount exceeds P.O. amount for one selected item. Exception relates to check #1718.

### **Oak Park**

1. No exceptions noted.

### **Sarasota County Technical Institute (SCTI)**

1. No specific exceptions noted. However, as described in the second paragraph of this report, we have issued our *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* in which we considered two significant deficiencies described as Finding 2007-1 and 2007-2 to be material weaknesses. In addition, Finding 2007-4 was considered to be a control deficiency relating to SCTI's scholarships payable.

### **Other Comment**

We noted that in many schools certain invoices were not stamped paid.

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

This report is intended for the information and use of the District, and applicable federal and state agencies, and is not intended to be and should not be used by anyone other than these specified parties.

*Cherry, Bekacut & Holland, L.L.P.*

St. Petersburg, Florida  
January 23, 2008