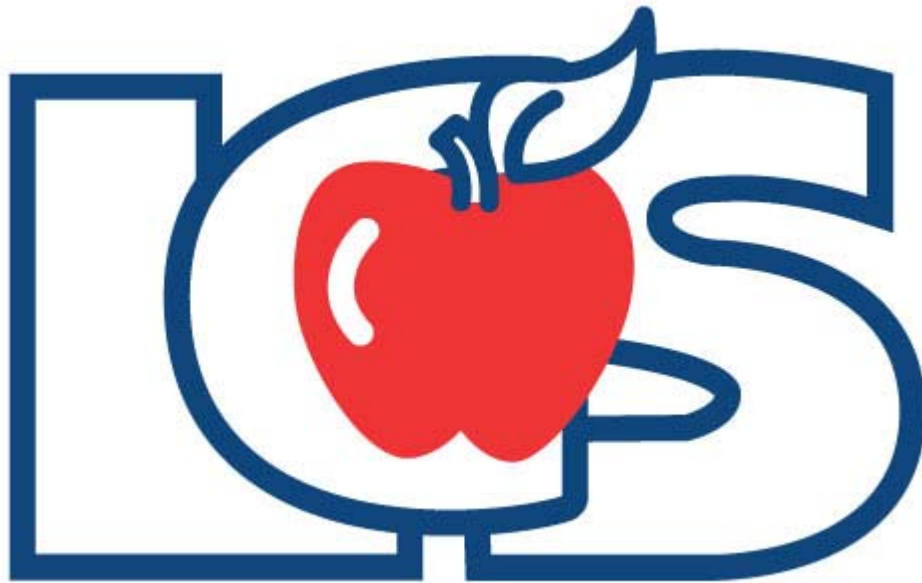


Lake County School District's  
Internal Audit of  
2015 - 2016 Year End Internal Funds  
Audit Report  
Fiscal Year 2016 - 2017



**Completed By: Thomas A. Mock, CIA**

**Date: April 14, 2017**

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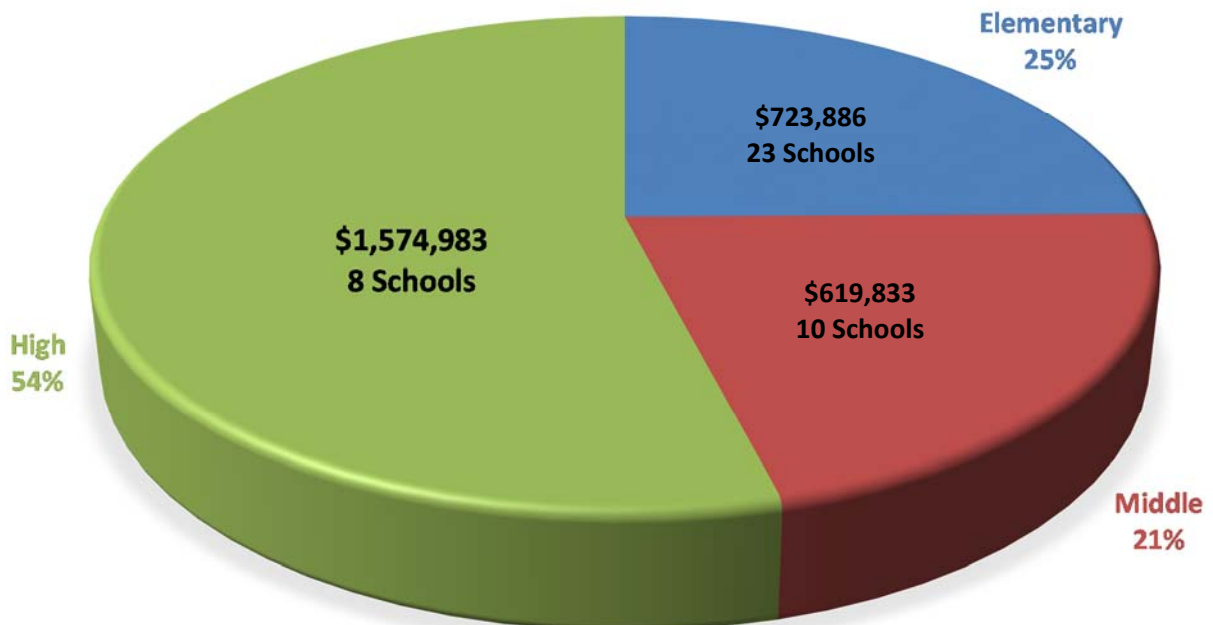
## Audit Report

### A. Background

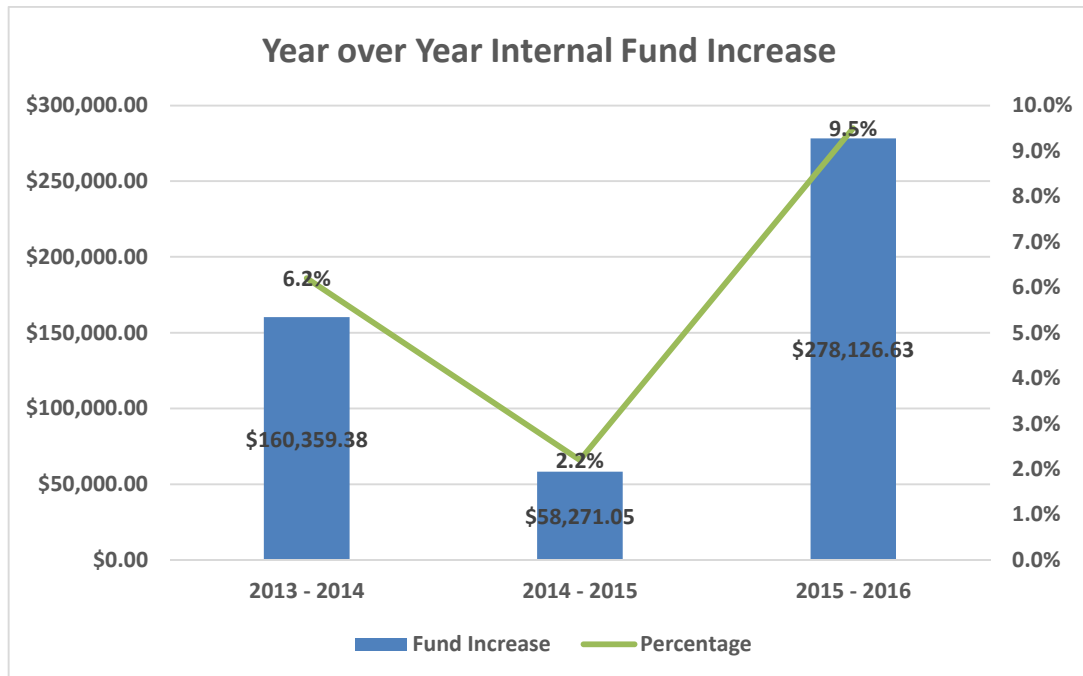
Lake County School District maintains Internal Funds (aka Internal Accounts) derived through financial transactions of school organizations. The District policy manual 7.32 defines Internal Funds as: *“All monies collected and disbursed by personnel within a school for the benefit of the school or a school-sponsored activity. Internal funds shall be considered as unbudgeted public funds under the control and supervision of the School Board with the principal having responsibility as prescribed by the School Board (as used in this rule, school shall also mean a District department and principal shall mean a department head).”* The purpose of this audit was to review the work performed by the Senior Accounting Specialist in closing out each District Schools Internal Fund for the end of the fiscal year (June 30, 2016) and issue a report of the work performed. Internal Funds are governed by the ‘Red Book’. The Red Book is a manual publicized by the Florida Department of Education Office of Funding and Financial Reporting. It contains the standards, practices and procedures for school internal accounts including general practices, control of cash resources, bank accounts, etc.

The total Internal Funds for the School District is comprised of 41 public schools and centers. The audited financial statements for the Internal Funds for the fiscal year ended June 30, 2016 had total revenues of \$6,755,087 and expenditures of \$6,476,960. The balance of the Cash and Cash Equivalents was \$2,640,575 at the beginning on July 1, 2015 and \$2,918,702 at the end on June 30, 2016. The distribution between High, Middle, and Elementary Schools & Centers for the year ending balances is as follows:

### INTERNAL FUNDS YEAR END PERCENTAGES & BALANCES FOR 2015 - 2016



Internal Audit analyzed the year over year Internal Fund ending balances from 2013 to 2016 and noticed that the total Internal Fund dollars has been increasing over the past three school years on-average about 6% annually. The three school year ending year over year Internal Fund balance increase can be seen in the chart below:



## **B. Scope and Objective**

The scope of this audit was the school based Internal Funds activity for the period of July 1, 2015 to June 30, 2016 for 41 schools and centers in the School District with Internal Funds. The detailed examination of school year documentation was performed by the Senior Accounting Specialist with Internal Audit's test review of the work completed. The yearly activity for the Internal Funds was reconciled in detail to insure the following for each school:

- Internal Controls are evident,
- Policies and Procedures were followed,
- Transactions are properly approved and documented,
- Open and outstanding transactions are current,
- Monthly and Year End closings were properly performed, and
- Final Internal Fund balances are accurate.

Internal Audit reviewed and updated the Internal Funds flow maps to ensure current procedures are properly shown and any new procedures are reflected in the process. This audit and report is completed to comply with SBE Rule 6A-1.087 FAC section 2 of the code.

## **C. Procedures and Observations**

To initiate this audit, Internal Audit performed a preliminary study of the procedures used by the Senior Accounting Specialist during the year and at year-end to review Internal Accounts for adherence to procedures, laws and regulation. Also, the Internal Audit and the Senior Accounting Specialist reviewed and updated the prior year Internal Funds flow maps completed in 2014 (see Attachments A – D). To establish a level of assurance that the Senior Accounting Specialist audit procedures were adhered to throughout all schools, Internal Audit randomly selected ten (10) schools or 24.4% of the 41 schools in the population. The sample selection represented \$1,262,838.33 or 43% of the total Internal Fund dollars at year-end. The Senior Accounting Specialist provided the workpapers completed for each of the schools sampled for Internal Audit review.

Overall, Internal Audit found the Internal Funds year-end audit workpapers to be completed in detail and correctly for the review of public funds handled by the schools. The Senior Accounting Specialist was very helpful, knowledgeable and forthcoming with information about the work performed. Internal Audit noted areas of noteworthy performance and value to the District:

- The Senior Accounting Specialist reviews on a monthly basis the activities of the schools to provide timely recommendations to ensure work is performed according to 'Red Book' and District Policy.
- The Senior Accounting Specialist maintains and keeps the School Internal Funds Instruction Manual up-to-date.
- The Senior Accounting Specialist provides training to all bookkeepers and provides personal training at the bookkeeper's school when necessary.
- The Senior Accounting Specialist helps the schools find assistance when a bookkeeper is out or when additional resources are needed.

The Senior Accounting Specialist provides valuable work for the School District and the bookkeepers. The daily work for Internal Funds involves high volume low dollar transaction and is completed with limited resources at the schools. The School District's endeavors to find ways to streamline the Internal Fund processes such as: simplifying the methods of receiving and paying through internet methods that will reduce cash handling daily by the bookkeepers. The District Office has very limited funds to provide to the schools for programs such as: athletic, band, theatre and arts is minimal, therefore, the schools must increase the activity in the Internal Funds to maintain and continue these activities.

#### D. Internal Funds Findings

The Internal Fund's findings for High and Middle Schools maintained strong performance of procedures from the prior year. This year 5 High and Middle School's (which is the same as the prior year) performed notably with no exception. In fiscal year 2014 – 2015 the High and Middle Schools total exceptions were 26, which is the same as in 2015 – 2016. The Bookkeeper Training Program provided to all bookkeepers, continues to help maintain a very low number of exceptions for all schools, even though a 27% turnover rate of bookkeepers was experienced in 2015 - 2016. The breakout for what was found in High and Middle Schools is as follows:

**Summary of Internal Account Comments for High and Middle Schools  
FY 15/16 audit of activity funds**

<b>TABLE #1</b>		<b>HIGH SCHOOLS (8):</b>								<b>MIDDLE SCHOOLS (10):</b>								<b>Totals</b>		
<b>#</b>	<b>All High School and Middle Schools</b>	<b>ER HS</b>	<b>E HS</b>	<b>LM HS</b>	<b>L HS</b>	<b>MD HS</b>	<b>SL HS</b>	<b>T HS</b>	<b>U HS</b>	<b>CA MS</b>	<b>CL MS</b>	<b>ER MS</b>	<b>E MS</b>	<b>G MS</b>	<b>MD MS</b>	<b>OP MS</b>	<b>T MS</b>		<b>U MS</b>	<b>WH MS</b>
1	No exceptions noted			X									X				X	X	X	5
2	Report of Monies Collected properly completed																			0
3	Deposits timely/administered properly																			0
4	Checks and Receipts; Voids, stale-dated	1			2					1		1			1					6
5	Ticket Reports	1													1					2
6	Ticket Control Sheets																			0
7	Disbursement documentation and admin propriety				2										1					3
8	Disbursement accuracy															1				1
9	Disbursement authorization		1		1	1		1	1		1			1		1				8
10	Capital asset purchase propriety																			0
11	Budget preparation and administration		1		1															2
12	Funding-raising activity				1															1
13	Customer Service/Yearbook Accounts		1			1	1													3
14	School Store																			0
15	Accuracy and reconciliation procedures																			0
16	Segregation of duties																			0
17	Authorization of adjustments/transfers																			0
<b>Total #2 - #17</b>		<b>2</b>	<b>3</b>	<b>0</b>	<b>7</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26</b>

The Internal Funds finding for Elementary Schools this year with no exception totaled 8 schools with no exception, which is just one less than last year's total of 9 schools. The Elementary Schools total exceptions were 28 which is an increase over the 21 total exceptions in the prior year. The following provides the areas of the exceptions noted for Elementary Schools in 2015 – 2016:

Summary of Internal Account Comments for Elementary Schools  
 FY 15/16 audit of activity funds

**TABLE #1** *Elementary Schools: (22 Schools plus Student Services Department)*

#	All Elementary Schools	A	BS	CL	CR	E	EH	FP	GL	G	LH	L	LL	PR	R	SB	SS	S	T	TR	TR	U	V	ST	Totals	
1	No exceptions noted	X			X								X		X		X					X		X	X	8
2	Report of Monies Collected properly completed							1				2				1							1			5
3	Deposits timely/administered properly																									0
4	Checks and Receipts; Voids, stale-dated																	1								1
5	Ticket Reports																									0
6	Ticket Control Sheets																									0
7	Disbursement documentation and admin propriety		1			1										1		1								4
8	Disbursement accuracy							1																		1
9	Disbursement authorization			1		1	1	1	1	1	1	1		1					1	1						11
10	Capital asset purchase propriety																									0
11	Budget preparation and administration		1					1				1											1			4
12	Funding-raising activity																									0
13	Customer Service/Yearbook Accounts											1											1			2
14	School Store																									0
15	Accuracy and reconciliation procedures																									0
16	Segregation of duties																									0
17	Authorization of adjustments/transfers																									0
<b>Total #2 - #17</b>		0	2	1	0	2	1	4	1	1	1	5	0	1	0	2	0	2	1	1	0	3	0	0		28

**E. Overall Conclusion**

The audit of Internal Funds found controls and procedures to be excellent overall. Deficiencies noted did not denote any direct control weaknesses in any of the District school's Internal Funds procedures. Internal Audit's conclusion is supported by the annual volume compared to deficiencies found. Example: The Internal Funds distribution from all schools processed 13,333 checks in 2015/2016 with a 99.99737% accuracy rate (35 deficiencies related to disbursements procedures from Table #1 & #2 above). Internal Audit encourages the School District to continue its efforts to enhance procedures that will streamline daily activities (such as the online receipt of funds for all activities) of the School Bookkeepers. The sample selection of schools found a high percentage of yearbook programs to lack good planning and execution. Internal Audit recommends that School District explore the potential to provide Yearbook Training for the District's schools to provide best practices in running a successful Annual Yearbook Program. Additionally, Internal Audit noted that budgets are complete at the beginning of the school year for most Internal Fund activities, however, these budgets are seldom reviewed during or at the end of the school year with the sponsor to discuss what worked and what didn't in the final outcome.

Sincerely,

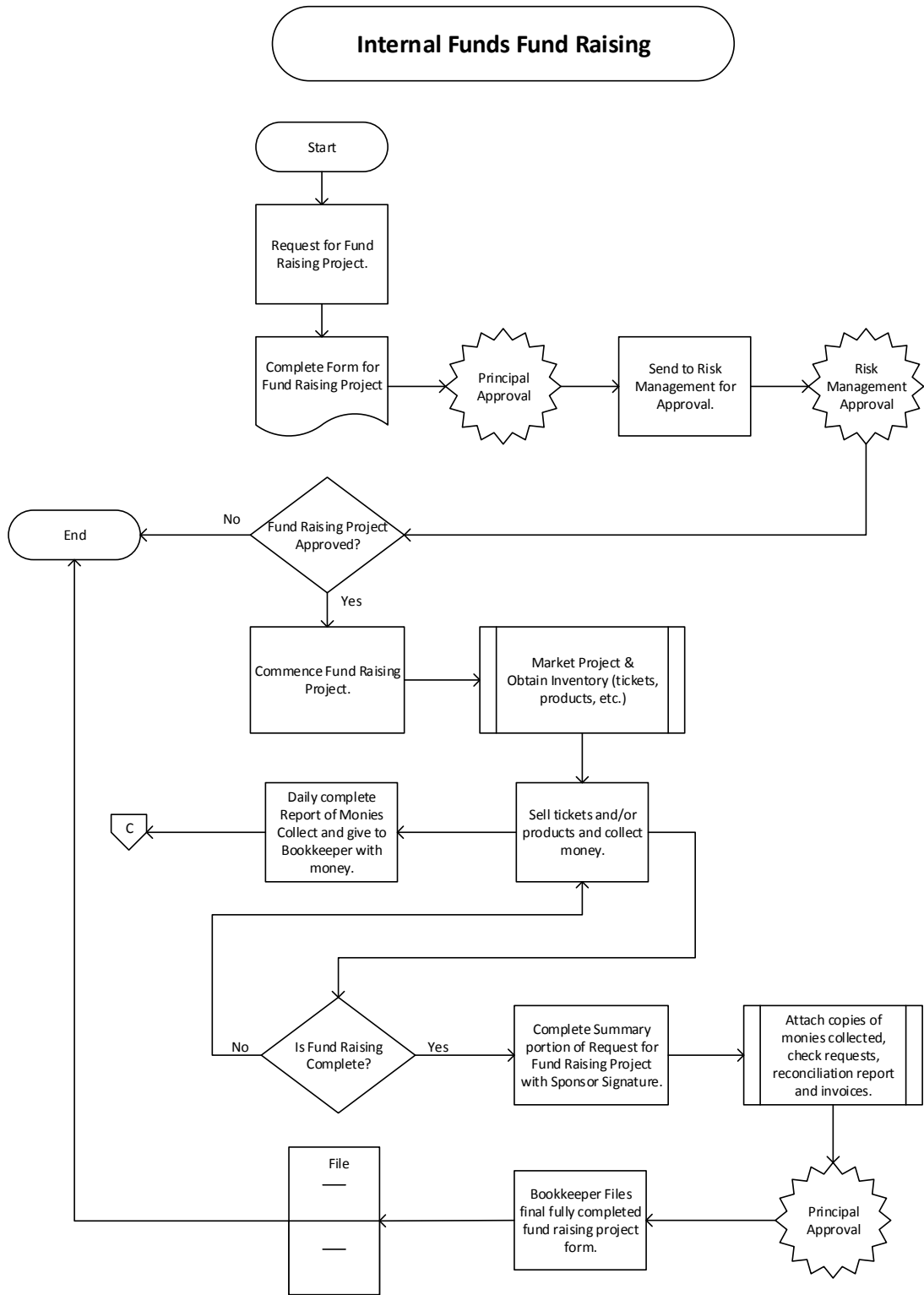


Thomas A. Mock, CIA  
 Director of Internal Audit

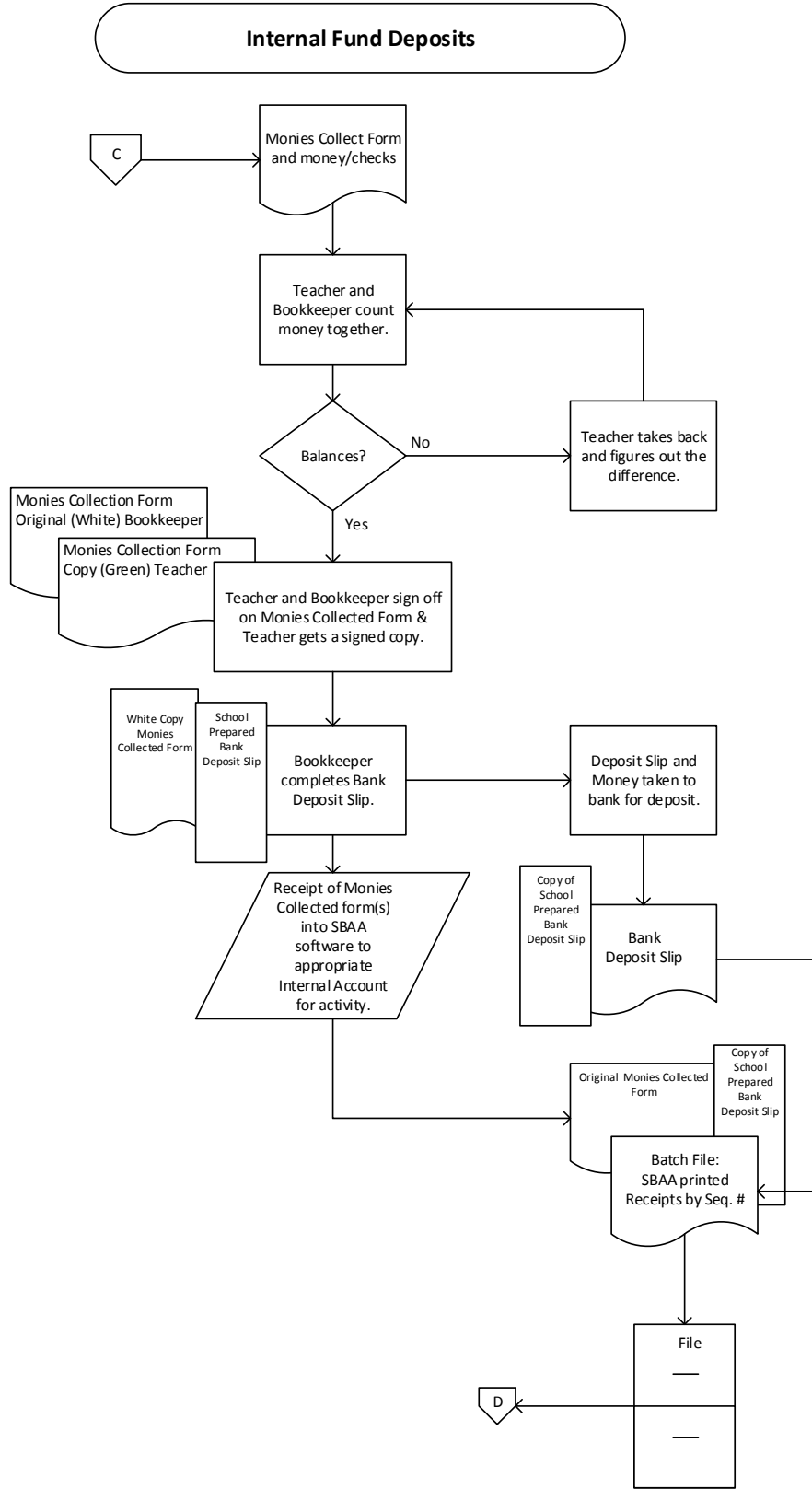
## Attachment A

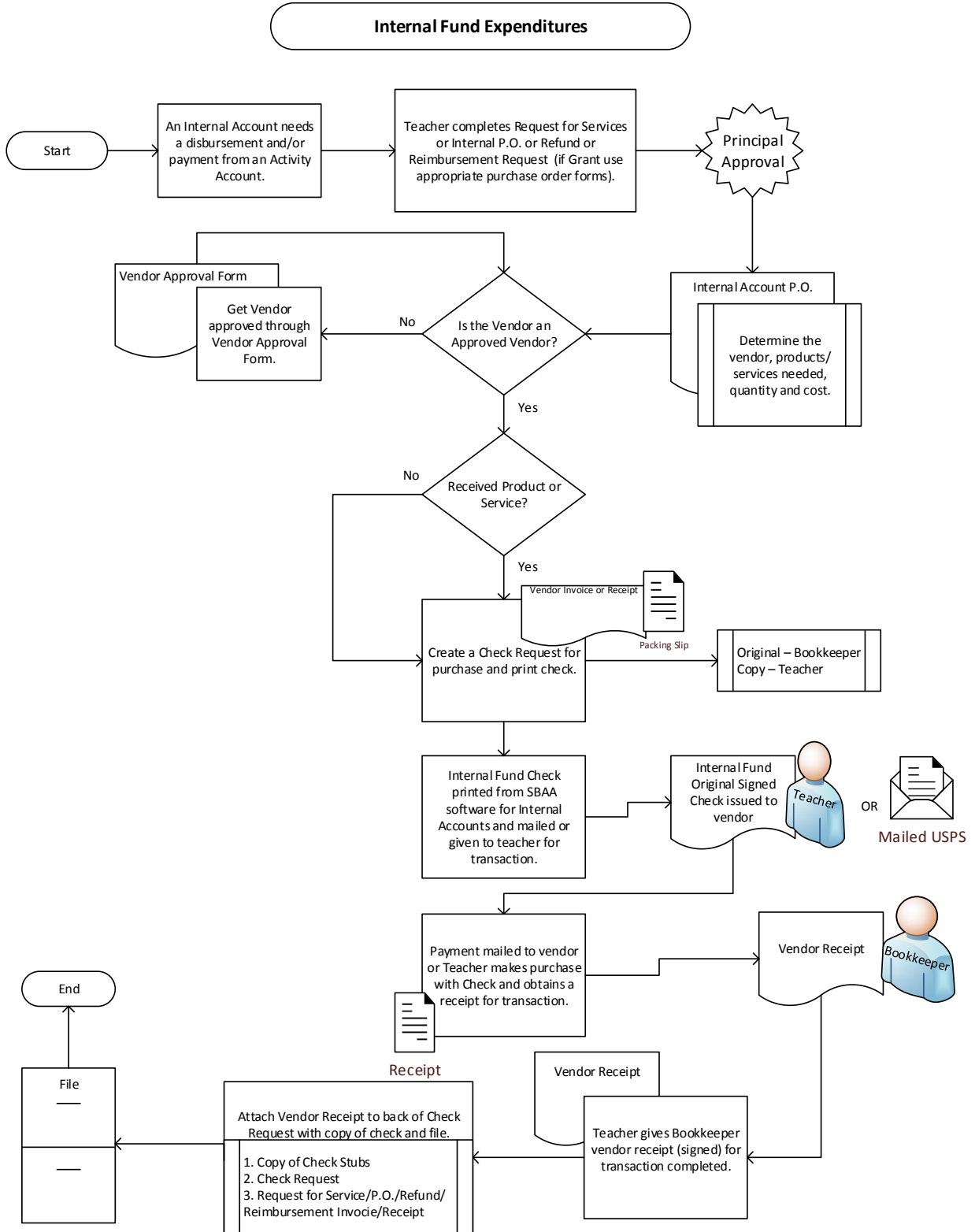
**LAKE COUNTY SCHOOLS**  
**STATEMENT OF ACTIVITY ACCOUNTS**  
*July 1 2015 - June 30, 2016*

TYPE	SCHOOL	7/1/2015 Balance	Audit Adj.	RECEIPTS	EXPENDITURES	6/30/2016 BALANCE	REASON
E	Astatula Elementary	26,970.80		120,230.15	124,512.28	22,688.67	
E	Beverly Shores Elementary	2,355.87		41,372.88	39,034.57	4,694.18	
M	Carver Middle	52,057.04		92,094.42	82,316.29	61,835.17	
E	Clermont Elementary	8,740.18		47,140.79	44,054.87	11,826.10	
M	Clermont Middle	75,552.12		168,572.87	175,373.40	68,751.59	
E	Cypress Ridge Elementary	74,411.74		134,847.06	104,132.61	105,126.19	
H	East Ridge High	332,811.63		712,918.36	668,927.34	376,802.65	
M	East Ridge Middle	111,808.73		241,018.04	233,068.26	119,758.51	
E	Eustis Elementary	19,154.27		66,630.43	61,407.48	24,377.22	
E	Eustis Heights Elementary	16,036.66		46,428.73	56,777.60	5,687.79	
H	Eustis High	189,531.78		360,961.27	351,526.45	198,966.60	
M	Eustis Middle	38,198.08		60,334.10	62,510.29	36,021.89	
E	Fruitland Park Elementary	38,743.61		76,664.04	70,073.95	45,333.70	
E	Grassy Lake Elementary	43,585.87		200,496.37	195,770.51	48,311.73	
M	Gray Middle	69,297.68		179,187.18	161,149.61	87,335.25	
E	Groveland Elementary	10,986.69		81,691.65	81,455.78	11,222.56	
E	Lake Hills Center	38,830.87		21,510.90	20,419.32	39,922.45	
H	Lake Minneola High	192,075.82		490,055.63	446,596.06	235,535.39	
E	Leesburg Elementary	33,882.25		107,667.94	105,112.52	36,437.67	
H	Leesburg High	85,346.41		364,567.39	376,369.74	73,544.06	
E	Lost Lake Elementary	11,171.54		135,099.18	117,058.31	29,212.41	
H	Mount Dora High	286,166.84		434,923.93	404,746.28	316,344.49	
M	Mount Dora Middle	33,702.07		170,212.19	168,265.22	35,649.04	
M	Oak Park Middle	25,489.77		57,876.40	59,406.65	23,959.52	
E	Pine Ridge Elementary	48,331.80		115,718.46	97,239.13	66,811.13	
E	Rimes Elementary	14,902.89		21,417.86	22,567.91	13,752.84	
E	Sawgrass Bay Elementary	21,995.77		142,971.22	140,997.72	23,969.27	
E	Seminole Springs Elementary	8,633.19		53,966.39	55,195.78	7,403.80	
E	Sorrento Elementary	15,335.08		80,808.50	74,938.21	21,205.37	
H	South Lake High	190,456.14		492,186.43	498,601.03	184,041.54	
E	Student Services	12,120.33		8,800.10	2,725.90	18,194.53	
E	Tavares Elementary	25,253.26		100,482.77	94,086.33	31,649.70	
H	Tavares High	85,943.07		315,900.79	289,700.56	112,143.30	
M	Tavares Middle	77,303.53		102,534.05	105,614.43	74,223.15	
E	Treadway Elementary	56,180.76		115,938.19	112,686.74	59,432.21	
E	Triangle Elementary	20,969.91		34,923.95	27,407.11	28,486.75	
E	Umatilla Elementary	16,009.57		86,065.36	72,818.18	29,256.75	
H	Umatilla High	86,587.24		250,261.36	259,243.32	77,605.28	
M	Umatilla Middle	26,389.99		96,179.86	101,546.22	21,023.63	
E	Villages of Lady Lake Elem	38,937.20		54,263.25	54,318.00	38,882.45	
M	Windy Hill Middle	78,317.43		270,166.89	257,208.74	91,275.58	
<b>2015 - 2016 Totals</b>		2,640,575.48		6,755,087.33	6,476,960.70	2,918,702.11	

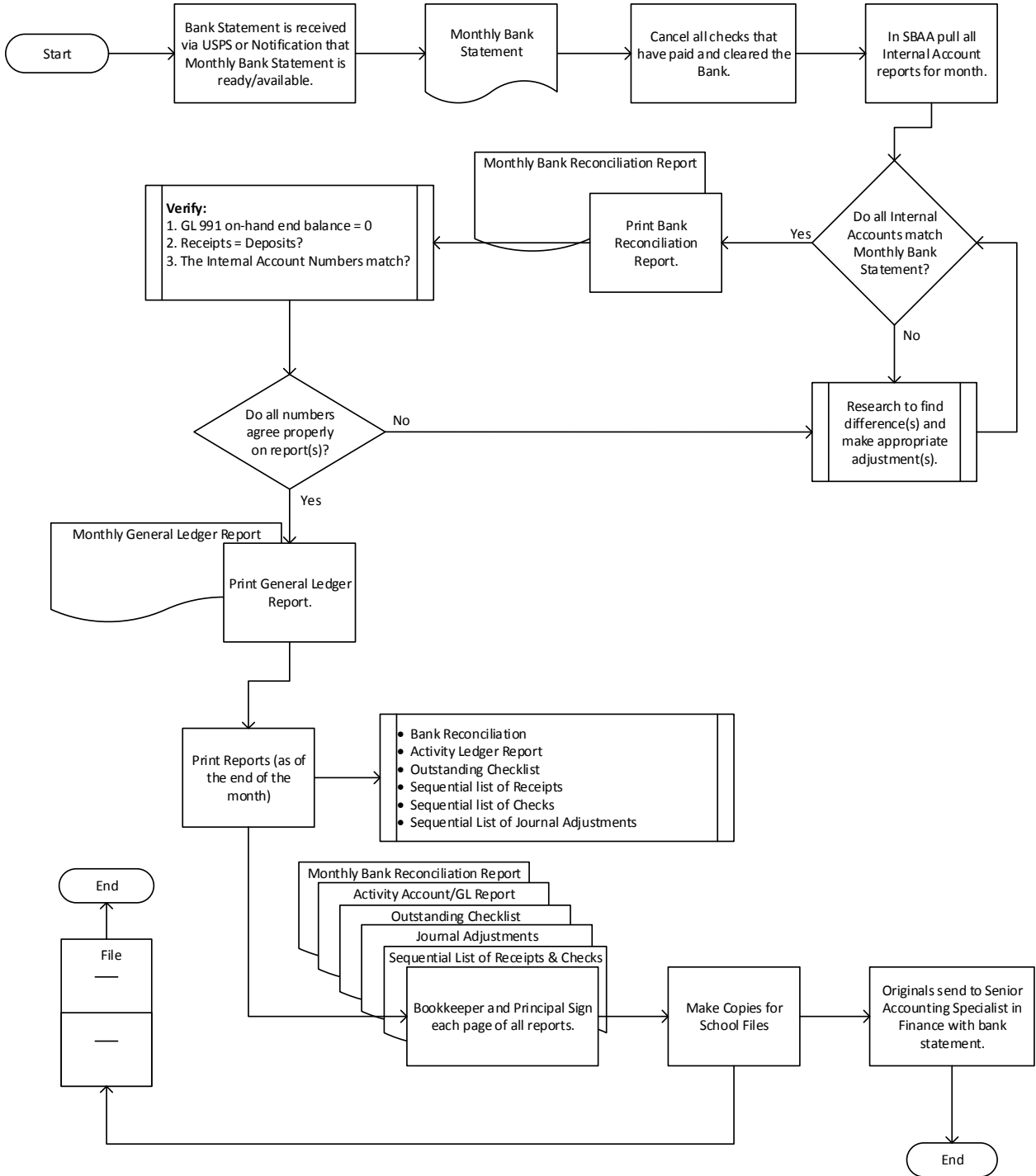








### Internal Funds Monthly Reconciliation



# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: East Ridge High School

Date of Exit Conference: October 28, 2016

Principal: Julie Robinson-Lueallen

Bookkeeper: Stacy Pedersen

#### Audit Results and Comments:

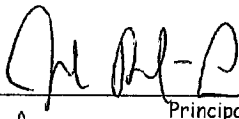
A-9-1 Cash Receipts and Related 1 Ticket report for Cross Country parking dated 10/3/15 given to bkkpr and receipted 10/21/15. Collections (of money) made outside of the school office must be turned in to the school office no later than the next business day.

2 Outstanding check #13146 is stale-dated, written 3/1/2016.

A-9-2 Cash Disbursements and Related 1 No exceptions

A-9-3 Other 1 No exceptions

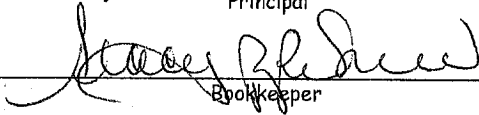
All records were found to be in good order, well-documented and very organized.



Principal

10-28-16

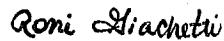
Date



Bookkeeper

10-28-16

Date



Senior Accounting Specialist

10-28-16

Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Eustis High School

Date of Exit Conference: April 4, 2017

Principal: Nancy Velez

Bookkeeper: Marsha Warren

#### Audit Results and Comments:

A-9-1 Cash Receipts and Related	1	<u>No exceptions</u>
A-9-2 Cash Disbursements and Related	1	<u>Checks #17336, 17665, 17666, 17831 &amp; 17841 were processed with only one signature. The Principal signed all supporting documentation, RFS and Check Request. 740 checks were processed with two signatures.</u>
A-9-3 Other	1	<u>Budgets are not on file for three applicable accounts, Athletics, Sophomore Class &amp; General.</u>
	2	<u>The Yearbook Report Receipts, Disbursements, and Ending Balance do not match the the Reconciliation Report.</u>
<u>All records are found to be in good order, well-documented &amp; very organized.</u>		

Nancy S. Velez

Principal

Marsha Warren

Bookkeeper

Roni Giachetta

Senior Accounting Specialist

4/4/17

Date

4/4/17

Date

4-4-17

Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Lake Minneola High School

Date of Exit Conference: February 15, 2017

Principal: Linda Shepher-Miller

Bookkeeper: Jani Ness

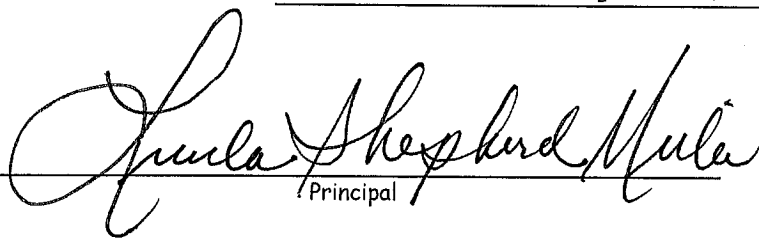
#### Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 No exceptions

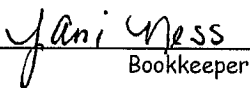
A-9-2 Cash Disbursements and Related 1 No exceptions

A-9-3 Other 1 No exceptions

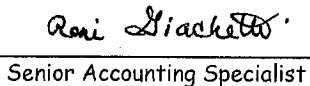
All records are found to be in good order, well-documented and very organized.

  
Principal

2/15/17  
Date

  
Bookkeeper

2-15-17  
Date

  
Senior Accounting Specialist

2-15-17  
Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Leesburg High School

Date of Exit Conference: November 7, 2016

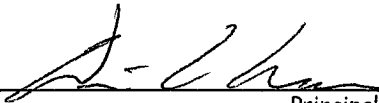
Principal: Dennis Neal Bookkeeper: Allison Auld

#### Audit Results and Comments:


A-9-1 Cash Receipts and Related  
 1 There are 4 stale-dated checks on the Outstanding Checklist; #16431, 16593, 16716 & 16776.  
 2 Two receipts, #17733 & 18443 were VOIDS, but were not entered in EPES.

A-9-2 Cash Disbursements and Related  
 1 Check #16527 was processed with only one signature. Supporting documentation was signed by the Principal. 589 checks were processed with two signatures.  
 2 Some of the sample checks had invoices dated before the date of the RFS.  
 3 Check #16777; Invoice date is prior to RFS date, there is no documentation of receipt of item, obligation is not paid timely.

A-9-3 Other  
 1 In general, budgets were not properly completed and the ending balance was not calculated correctly.  
 2 Fundraisers; A form was not on file for all fundraisers.

  
 Principal

11-7-16  
 Date

  
 Bookkeeper

11-7-16  
 Date

  
 Senior Accounting Specialist

11-7-16  
 Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Mount Dora High School

Date of Exit Conference: December 5, 2016

Principal: Rhonda Boone

Bookkeeper: Christine Crandall

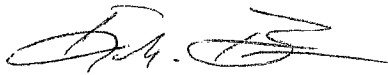
#### Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 No exceptions

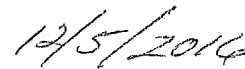
A-9-2 Cash Disbursements and Related 1 3 checks; #9884, 9989 & 10798 were processed with only one signature. All supporting documentation, RFS and Check Request were authorized by the Principal. 966 checks were written with 2 signatures.

A-9-3 Other 1 The Yearbook Sponsor did not complete the Yearbook Report correctly; there is missing information, the receipt book is missing and the ending balance does not agree with the Yearbook Reconciliation Report.

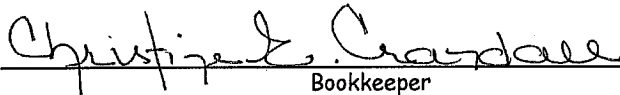
All records maintained by the bookkeeper were found to be in good order, well-documented and very organized.



Principal



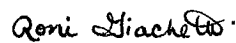
Date



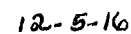
Bookkeeper



Date



Senior Accounting Specialist



Date



# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: South Lake High School

Date of Exit Conference: December 5, 2016

Principal: 2015-2016 Robert J. McCue

Bookkeeper: 2015-2016 Sharon Woolbright

2016-2017 Steven Benson

2016-17 Sharon Woolbright & Lynne Workman

#### Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 No exceptions.

A-9-2 Cash Disbursements and Related 1 No exceptions.

A-9-3 Other 1 Auto Mechanics does not have a log or work orders supplied for their business.

All records maintained by the bookkeeper are found to be in good order, very organized and well-documented.

St. W. B. II

Principal

12/5/16

Date

Sharon Woolbright

Bookkeeper

10/5/16

Date

Roni Diacheto

Senior Accounting Specialist

12-5-16

Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Tavares High School

Date of Exit Conference: October 20, 2016

Principal: Dr. Janice Boyd

Bookkeeper:

Gayle Sikkema 7/1/15-10/23/15

Jo Anne Hickey 10/27/15-present

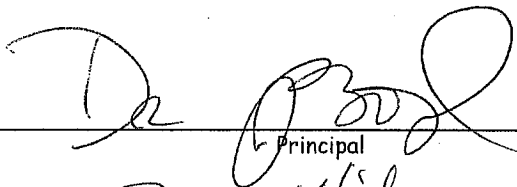
#### Audit Results and Comments:

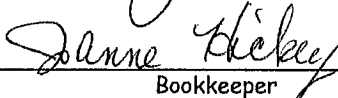
A-9-1 Cash Receipts and Related 1 No exceptions

A-9-2 Cash Disbursements and Related 1 Check #23909 was processed with only one signature. All supporting documentation was signed by the Principal. 520 checks were processed with two signatures.

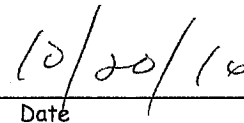
A-9-3 Other 1 No exceptions

All records were found to be in good order, well-documented and very organized.

  
Principal

  
Bookkeeper

  
Senior Accounting Specialist

  
Date

10-20-16  
Date

10-20-16  
Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Umatilla High School

Date of Exit Conference: April 6, 2017

Principal: Randy Campbell

Bookkeeper: Carol Elmore

#### Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 No exceptions

A-9-2 Cash Disbursements and Related 1 3 checks; #24750, 24902 & 24911 were processed with only one signature. All supporting documentation, RFS & Ck Req. were authorized by the Principal and memos of explanation are included with exhibits. 482 checks were processed with two signatures.

A-9-3 Other 1 No exceptions

All records are found to be in good order, well-documented and very organized.

Randy Campbell  
Principal

4/6/17  
Date

Carol Elmore  
Bookkeeper

04/06/17  
Date

Roni Liachetto  
Senior Accounting Specialist

4-6-17  
Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Carver Middle School

Date of Exit Conference: October 21, 2016

Principal: Mollie Cunningham Bookkeeper: Teri McDaniel

#### Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 Receipt #9678 was entered twice in EPES, #9677 was not entered at all, but was used in sequential order. This was an EPES issue with receipts, procedural. There is not a missing receipt and the deposit is in balance.

A-9-2 Cash Disbursements and Related 1 No exceptions

A-9-3 Other 1 No exceptions

All records were found to be in good order, well-documented and very organized.

Mollie Cunningham  
Principal

10-21-16  
Date

Teri McDaniel  
Bookkeeper

10-21-16  
Date

Roni Liacheta  
Senior Accounting Specialist

10-21-16  
Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Clermont Middle School

Date of Exit Conference: August 30, 2016

Principal: 2015-2016 Steven Benson Bookkeeper: 2015-16 Lynne Workman  
2016-2017 Robert McCue Jr. 2016-17 Kelley Bates

#### Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 No exceptions

A-9-2 Cash Disbursements and Related 1 Check #989 was processed with only one signature. Principal authorized RFS and Check Request. 348 checks were processed with 2 signatures.

A-9-3 Other 1 No exceptions

All records were found to be in good order, very organized and well documented.

St. W. B. II

Principal

[Signature]

Bookkeeper

Roni Giachetto

Senior Accounting Specialist

8/30/16

Date

8/30/16

Date

8-30-16

Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: East Ridge Middle School

Date of Exit Conference: August 30, 2016

Principal: 2015-2016 Charlie McDaniel  
2016-2017 Stephanie Mayuski

Bookkeeper: 7/1/15-2/29/16 Theresa Acevedo  
3/1/16 to present Jennifer McCleskey

**Audit Results and Comments:**

A-9-1 Cash Receipts and Related 1 The checks and cash on 2/23/16 deposit did not match what was listed on the RMCs. However, the total deposit amount did balance.

A-9-2 Cash Disbursements and Related 1 No exceptions

A-9-3 Other 1 No exceptions

All records were found to be in good order, well-documented and very organized.

*Stephanie Mayuski*

Principal

*Jennifer McCleskey*

Bookkeeper

*Roni Giachetta*

Senior Accounting Specialist

*8-30-16*

Date

*8/30/16*

Date

*8-30-16*

Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Eustis Middle School

Date of Exit Conference: March 7, 2017

Principal: Johnathan Owens

Bookkeeper: Regina Brown

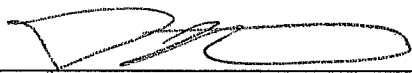
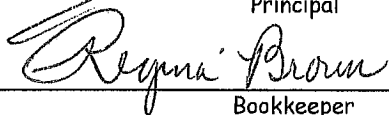
#### Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 No exceptions

A-9-2 Cash Disbursements and Related 1 No exceptions

A-9-3 Other 1 No exceptions

All records were found to be in good order, well-documented & very organized.

  
\_\_\_\_\_  
Principal  
  
\_\_\_\_\_  
Bookkeeper

3/7/17  
\_\_\_\_\_  
Date

3/7/17  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Senior Accounting Specialist

3-7-17  
\_\_\_\_\_  
Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Gray Middle School

Date of Exit Conference: September 1, 2016

Principal: Pam Chateauf

Bookkeeper:

Sonyia Keating

#### Audit Results and Comments:

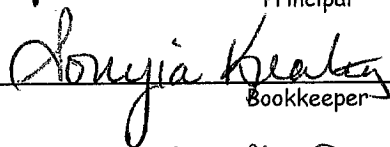
A-9-1 Cash Receipts and Related 1 No exceptions

A-9-2 Cash Disbursements and Related 1 Check #5310 was processed with only one signature. However, the check and all supporting documentation were signed by the Principal. 309 checks were processed with two signatures.

A-9-3 Other 1 No exceptions

All records were found to be in good order, well-documented and very organized.

  
Principal

  
Bookkeeper

  
Senior Accounting Specialist

9/1/16  
Date

9/1/16  
Date

9-1-16  
Date

Date



# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Mount Dora Middle School

Date of Exit Conference: December 5, 2016

Principal: Jacob Stein Bookkeeper: Karen Greene

#### Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 No exceptions

A-9-2 Cash Disbursements and Related 1 Check #3864 & 3865 were each voided but were not entered in EPES. However there was a letter of explanation in the file.  
2 Check #4020; one of the receipts is prior to the date of the Request for Services.

A-9-3 Other 1 No exceptions

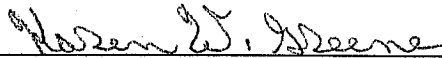
All records were found to be in good order, well-documented and very organized.



Principal

12-5-16

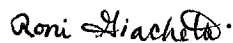
Date



Bookkeeper

12-5-16

Date



Senior Accounting Specialist

12-5-16

Date

# Lake County Schools

## School Activity Accounts Audit Exit Conference Worksheet FY 2015-2016

School: Oak Park Middle School

Date of Exit Conference: March 7, 2017

Principal: Barbara Longo Bookkeeper: Carmen Sims

### Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 Four ticket reports/events receipts were not deposited in a timely manner; not within 5 days.

A-9-2 Cash Disbursements and Related 1 Check #11137 was processed with only one signature. All supporting documentation, RFS & Check Request were authorized by Principal. 215 checks were processed with two signatures.  
2 Check Requisition and Request for Services are not signed by teacher for check #11281.

A-9-3 Other 1 No exceptions

Records were found to be in good order, well-documented and very organized.

Barbara Longo  
Principal

3-7-17

Date

Carmen Sims  
Bookkeeper

3-7-17

Date

Roni Liachetto  
Senior Accounting Specialist

3-7-17

Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Tavares Middle School

Date of Exit Conference: February 7, 2017

Principal: Trella Mott Bookkeeper: Shirley Wicker

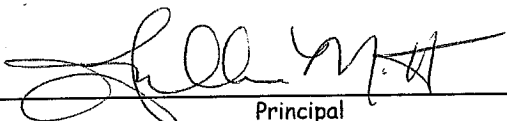
Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 No exceptions

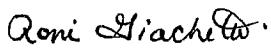
A-9-2 Cash Disbursements and Related 1 No exceptions

A-9-3 Other 1 No exceptions

All records are found to be in excellent order, well-documented and very organized.

  
Principal

  
Bookkeeper

  
Senior Accounting Specialist

2-7-2017  
Date

2-7-2017  
Date

2-7-17  
Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Umatilla Middle School

Date of Exit Conference: April 6, 2017

Principal: T. Kelly Sanders

Bookkeeper: Jo Anne Hickey 7/1/15-10/26/15

Queenie Thompson Morrison 1/26/16-present

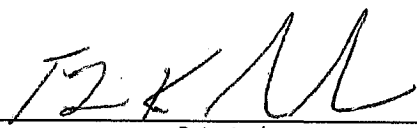
#### Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 No exceptions

A-9-2 Cash Disbursements and Related 1 No exceptions

A-9-3 Other 1 No exceptions

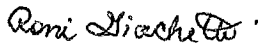
All records were found to be in good order, well-documented and very organized. This is a new bookkeeper and she has done an outstanding job her first year.



Principal



Bookkeeper



Senior Accounting Specialist

4/6/17

Date

4/6/17

Date

4/6/17

Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Windy Hill Middle School

Date of Exit Conference: December 19, 2016

Principal: William Roberts

Bookkeeper: 2015-2016: Kathy Staab

Bookkeeper: 2016-2017: Barbara Herrmann

#### Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 No exceptions

A-9-2 Cash Disbursements and Related 1 No exceptions

A-9-3 Other 1 No exceptions

All records were found to be in good order, well-documented and very organized.

*William P. Roberts*

Principal

*12/19/16*

Date

*Barbara Herrmann*

Bookkeeper

*12-19-16*

Date

*Roni Liachetti*

Senior Accounting Specialist

*12/19/16*

Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Astatula Elementary

Date of Exit Conference: November 1, 2016

Principal: Robert Sherman Bookkeeper: Susan Creech

Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 No exceptions

A-9-2 Cash Disbursements and Related 1 No exceptions

A-9-3 Other 1 No exceptions

All records were found to be in good order, well-documented and very organized.

Robert Sherman  
Principal

11-1-16  
Date

Susan Creech  
Bookkeeper

11-1-16  
Date

Roni Diacheto  
Senior Accounting Specialist

11-1-16  
Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015 - 2016

School: Beverly Shores Elementary

Date of Exit Conference: February 10, 2017

Principal: Monica Gordon Bookkeeper: Alesia Foster

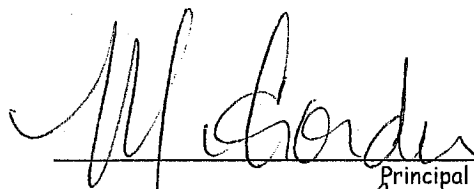
Audit Results and Comments:

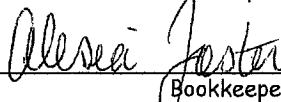
A-9-1 Cash Receipts and Related 1 No exceptions


A-9-2 Cash Disbursements and Related 1 Check #4387: RFS date is after date of invoice

A-9-3 Other 1 Budgets: There are not Budgets on file for all applicable accounts. Ending balance is not calculated correctly on some Budgets.

Records were found to be in good order; well-documented and organized.

  
Principal

  
Bookkeeper

  
Senior Accounting Specialist

2/10/17  
Date

2-10-17  
Date

2-10-17  
Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Clermont Elementary School

Date of Exit Conference: January 30, 2017

Principal: Cleamstine Caple through Nov. 2016 Bookkeeper: Laurie Bowman

Principal: Jeffrey Williams, Nov. 2016 through present

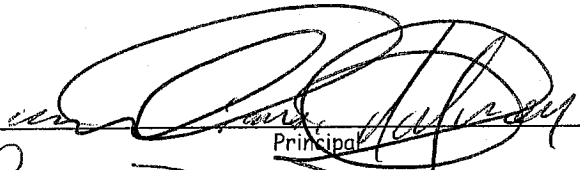
#### Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 No exceptions

A-9-2 Cash Disbursements and Related 1 July 2016 bank statement shows check #9931 was processed with only one signature. Supporting documentation was approved by the Principal. 176 checks were process with two signatures.

A-9-3 Other 1 No exceptions

All records were found to be in good order, well-documented and very organized.

  
Principal

Laurie Bowman  
Bookkeeper

Roni Diacheto  
Senior Accounting Specialist

1-30-17  
Date

1-30-17  
Date

Jan. 30, 2017  
Date



# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Cypress Ridge Elementary School

Date of Exit Conference: October 25, 2016

Principal: Dale Delpit Bookkeeper: Betzaida Perez

Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 No exceptions

A-9-2 Cash Disbursements and Related 1 No exceptions

A-9-3 Other 1 No exceptions

All records were found to be in good order, well-documented and very organized.

Dale Delpit  
Principal

Betzaida M. Perez  
Bookkeeper

Roni Liachetti  
Senior Accounting Specialist

10/25/16  
Date

10/25/16  
Date

10-25-16  
Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Eustis Elementary School

Date of Exit Conference: February 1, 2017

Principal: Kay Sawchuk Bookkeeper: Terri Palmer

#### Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 No exceptions

A-9-2 Cash Disbursements and Related 1 Check #6503 was processed with only one signature. Principal signed all supporting documentation, RFS and Check Request. 209 checks were written with two signatures.  
2 General fund was used for restricted expenditures: Conference Registration, Book Fair, custodial supplies- switches, staff supplies.

A-9-3 Other 1 No exceptions

All records were found to be in good order, well-documented and very organized.

*Kay Sawchuk*

Principal

*2-1-17*

Date

*Terri Palmer*

Bookkeeper

*2-1-17*

Date

*Roni Liacheta*

Senior Accounting Specialist

*2-1-17*

Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Eustis Heights Elementary

Date of Exit Conference: February 1, 2017

Principal: Chad Frazier Bookkeeper: Laura Gantner

#### Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 No exceptions

A-9-2 Cash Disbursements and Related 1 Check #3775 was processed with only one signature. Principal signed all supporting documentation, RFS and Check Request. 209 checks were processed with two signatures.

A-9-3 Other 1 No exceptions

All records were found to be in good order, well-documented and very organized.  
This is a new bookkeeper and she is doing a very good job in her new position.

Chad Frazier  
Principal

2-1-17  
Date

Laura Gantner  
Bookkeeper

2-1-17  
Date

Roni Diachetta  
Senior Accounting Specialist

2-1-17  
Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Fruitland Park Elementary

Date of Exit Conference: February 10, 2017

Principal: Tammy Langley

Bookkeeper: Sherri Clemmer

#### Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 4/20/16 Deposit; Receipt #84842 is not intact. Teacher gave cash reimbursement for a check.  
2 3/11/16 Deposit; Receipts, RMCs and Deposit do not match. The cash and checks are off by \$50. However, the total deposit does match the total RMCs.

A-9-2 Cash Disbursements and Related 1 Check #5751 RFS lists a different Account to be used for the reimbursement than the Account listed on the CKR and check.

A-9-3 Other 1 There are not a Budget Reports on file for the Principal, General, and AP Accounts.



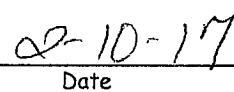
Principal



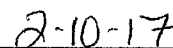
Bookkeeper



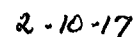
Senior Accounting Specialist



Date



Date



Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Grassy Lake Elementary School

Date of Exit Conference: October 13, 2016

Principal: 2015 Doreathe Cole, 2016 Julie Williams Bookkeeper: Deborah White

#### Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 No exceptions

A-9-2 Cash Disbursements and Related 1 Check #7344 was processed with only one signature. However, the check and all supporting documentation were signed and approved by the Principal. 462 checks were processed with two signatures.

A-9-3 Other 1 No exceptions

All records were found to be in good order, well-documented and very organized.

Julie Williams  
Principal

10-13-16

Date

Deborah White  
Bookkeeper

10-13-16

Date

Roni Giachetto  
Senior Accounting Specialist

10-13-16

Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Groveland Elementary School

Date of Exit Conference: February 2, 2017

Principal: Kimberly M. Sneed

Bookkeeper: M Denise Galladay

#### Audit Results and Comments:

A-9-1 Cash Receipts  
and Related

1 No exceptions

A-9-2 Cash  
Disbursements and  
Related

1 Check #7286 was processed with only one signature. All supporting documentation, RFS and  
Check Request were authorized by Principal. 139 checks were processed with 2 signatures.

A-9-3 Other

1 No exceptions

All records were found to be in good order, well-documented and very organized.

Kimberly M. Sneed  
Principal

2-2-17

Date

Denise Galladay  
Bookkeeper

2-2-17

Date

Roni Giachetta

Senior Accounting Specialist

2-2-17

Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Lake Hills School

Date of Exit Conference: September 27, 2016

Principal: Robin Meyers

Bookkeeper: Tammy Easter

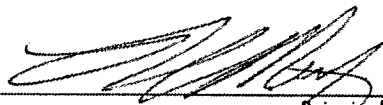
#### Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 No exceptions


A-9-2 Cash Disbursements and Related 1 Check #1185 was processed with only one signature. Supporting documentation was approved by the Principal.

A-9-3 Other 1 No exceptions

All records were found to be in good order, well-documented and very organized. This is a new bookkeeper and she has done an excellent job her first year.



Principal



Bookkeeper

Roni Liacheta

Senior Accounting Specialist

9/27/16

Date

9/27/16

Date

9-27-16

Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Leesburg Elementary School

Date of Exit Conference: December 2, 2016

Principal: 2015-2016 Patrick Galatowitsch  
2016-2017 Heather Gelb

Bookkeeper: 2015-2016 Karen Lexa  
2016-2017 Jessica Arp

#### Audit Results and Comments:

- A-9-1 Cash Receipts and Related
- 1 The checks are not listed separately on Report of Monies Collected forms.
  - 2 One of the sample deposits did not have a deposit slip, only the receipt from the bank.  
A copy of the deposit slip should be bundled together with the RMCs and bank receipt.
- A-9-2 Cash Disbursements and Related
- 1 8 checks were processed with only one signature, #3931, 3935, 3936, 3943, 3945, 3955, 3969 & 4011. All supporting documentation was authorized by the Principal.
  - 2 Sales tax was not paid on staff gifts, Florist purchases, check #3957 & 3964.
- A-9-3 Other
- 1 The Yearbook Sponsor did not properly complete the Yearbook Report. Receipts and disbursements do not match the Account. Ending balance is not correct and the invoice was not included.
- There is a new bookkeeper for this school year who is learning her new position in an extremely busy environment. She has shown improvement all school year. Leesburg Elementary also has a new bookkeeper for the 2016-2017 school year.

Heather Gelb  
Principal

12-2-16  
Date

Jessica M. Arp  
Bookkeeper

12-2-16  
Date

Roni Diachetta  
Senior Accounting Specialist

12-2-16  
Date



# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Lost Lake Elementary

Date of Exit Conference: September 2, 2016

Principal: Susan K. Pegram Bookkeeper: Deborah Diaz

Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 No exceptions.

A-9-2 Cash Disbursements and Related 1 No exceptions.

A-9-3 Other 1 No exceptions.

All records were found to be in good order, well-documented and very organized. This is a new bookkeeper and she has done an outstanding job her first year.

  
Principal

Deborah M. Diaz  
Bookkeeper

Roni Liacheto  
Senior Accounting Specialist

9/2/16  
Date

9/2/16  
Date

9-2-16  
Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Pine Ridge Elementary

Date of Exit Conference: November 8, 2016

Principal: 2015-May 2016 Stephanie Mayuski  
June 2016-2017 SY Laine Obando

Bookkeeper: 2015-2016 Kathy Gibson  
2016-2017 Barbara Testa

#### Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 No exceptions

A-9-2 Cash Disbursements and Related 1 Checks #2949, 2979 & 3008 were processed with only one signature. All supporting documentation, RFS and Ck Request were authorized by Principal.

A-9-3 Other 1 Budgets are not on file for all applicable accounts.

Laine Obando  
Principal

11-8-16  
Date

Barbara Testa  
Bookkeeper

11-08-16  
Date

Roni Liachetti  
Senior Accounting Specialist

11-8-16  
Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Rimes Early Learning

Date of Exit Conference: September 13, 2016

Principal: Dr. Stacey Roberts

Bookkeeper:

Donna Anderson

#### Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 No exceptions

A-9-2 Cash Disbursements and Related 1 No exceptions

A-9-3 Other 1 No exceptions

All records were found to be in good order, well-documented and very organized.

*Stacey Roberts*

Principal

*Donna Anderson*

Bookkeeper

*Roni Tracheta*

Senior Accounting Specialist

*9/13/16*

Date

*9/13/16*

Date

*9-13-16*

Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Sawgrass Bay Elementary

Date of Exit Conference: February 6, 2017

Principal: 2015-2016 Heather Gelb  
2016-2017 Andrea Steenken

Bookkeeper: Krista Johnson

#### Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 On 2 (two) of the test deposits the receipts, RMCs and deposit total do not match. Bank amount verified is more than receipt total.

A-9-2 Cash Disbursements and Related 1 Check #3170 is paid from a statement, should be an itemized invoice or receipt.

A-9-3 Other 1 No exceptions

All records were found to be in good order; well-documented and very organized.

Andrea Steenken  
Principal

2-6-17  
Date

Krista Johnson  
Bookkeeper

2-6-17  
Date

Roni Giachetta  
Senior Accounting Specialist

2-6-17  
Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Seminole Springs Elementary School

Date of Exit Conference: June 21, 2016

Principal: Leah Fischer Bookkeeper: Pamela Cox

Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 No exceptions

A-9-2 Cash Disbursements and Related 1 No exceptions

A-9-3 Other 1 No exceptions

All records were found to be in good order, well-documented and very organized.

*Leah Fischer*  
Principal

*Pamela Cox*  
Bookkeeper

*6/29/16*  
Date

*6-23-16*  
Date

*Roni Diachello*  
Senior Accounting Specialist

*6-21-2016*  
Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Sorrento Elementary School

Date of Exit Conference: April 7, 2017

Principal: Brenna Burkhead Bookkeeper: Lisa Conley

#### Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 No exceptions

A-9-2 Cash Disbursements and Related 1 Checks #1984 & #2003 are voided in EPES, but there is not an authorized Void slip attached to the check paperwork.

2 RFS date for check #2027 is after the date of the receipts.

A-9-3 Other 1 No exceptions

Records are found to be in good order, well-documented and very organized.

Brenna Burkhead  
Principal

4-7-17  
Date

Lisa Conley  
Bookkeeper

4/7/17  
Date

Roni Liachetto

Senior Accounting Specialist

4-7-17

Date

# Lake County Schools

## Department Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Student Services

Date of Exit Conference: February 8, 2017

Principal: Jan Tobias through December 2016 Secretary: Diana Kuharske  
Kristine Landry, January 2017 to present


Audit Results and Comments:


A-9-1 Cash Receipts and Related 1 No exceptions.

A-9-2 Cash Disbursements and Related 1 No exceptions.

A-9-3 Other 1 Not Applicable.

Records are found to be in good order, well-documented and very organized.

  
Principal

  
Secretary II

  
Senior Accounting Specialist

2-8-17  
Date

2-8-17  
Date

2-8-17  
Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Tavares Elementary School

Date of Exit Conference: October 25, 2016

Principal: Durenda McKinney Bookkeeper: Susan Lanier

Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 No exceptions

A-9-2 Cash Disbursements and Related 1 Check #8646 was processed with only one signature. All supporting documentation, RFS & Ck Req. were authorized by the Principal. 220 checks were processed with two signatures.

A-9-3 Other 1 No exceptions

All records were found to be in good order, well-documented and very organized.

Durenda McKinney  
Principal

10/25/16  
Date

Susan Lanier  
Bookkeeper

10-25-16  
Date

Roni Giachetto  
Senior Accounting Specialist

10-25-16  
Date



# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Treadway Elementary School

Date of Exit Conference: February 1, 2017

Principal: Cindy Christidis

Bookkeeper: Julie Cook

#### Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 No exceptions

A-9-2 Cash Disbursements and Related 1 Check #2844 was processed with only one signature. However, all supporting documentation and forms were signed by the Principal and a letter of explanation is included in the file.  
272 checks were processed with 2 signatures.

A-9-3 Other 1 No exceptions

All records were found to be in good order; well-documented and very organized.

Cindy Christidis  
Principal

2/1/17  
Date

Julie A. Cook  
Bookkeeper

2/1/17  
Date

Roni Giacetta  
Senior Accounting Specialist

2-1-17  
Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Triangle Elementary School

Date of Exit Conference: September 29, 2016

Principal: Kathy Billar Bookkeeper: Linda Douglas

Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 No exceptions

A-9-2 Cash Disbursements and Related 1 No exceptions

A-9-3 Other 1 No exceptions

All records were found to be in good order, well-documented and very organized.

K. Billar  
Principal

Linda W. M.  
Bookkeeper

Roni Giacinto  
Senior Accounting Specialist

9-29-16  
Date

9-29-16  
Date

9-29-16  
Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: Umatilla Elementary School

Date of Exit Conference: April 6, 2017

Principal: Debra Rogers Bookkeeper: Beverly David

#### Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 4/1/2016 Deposit: Cash & checks do not equal RMCs, Deposit slip does not include receipt #s, The receipts, RMCs and deposit do not match.

3/14/16 Deposit: Deposit slip does not include receipt #s; Receipts, RMCs and Deposit do not match. 8/21/15 Deposit slip does not include receipt #.

A-9-2 Cash Disbursements and Related 1 No exceptions

A-9-3 Other 1 Budgets are not on file for General and Admin Accounts. Ending balance is not calculated correctly on Budget forms.

2 The Yearbook Report Beginning Balance and Disbursements do not match the Reconciliation.

Debra C. Rogers  
Principal

4-6-17  
Date

Beverly David  
Bookkeeper

4-6-17  
Date

Roni Niacheta

Senior Accounting Specialist

4-6-17  
Date

# Lake County Schools

## School Activity Accounts Audit

### Exit Conference Worksheet

FY 2015-2016

School: The Villages Elementary School of Lady Lake

Date of Exit Conference: September 13, 2016

Principal: Dave Bordenkircher

Bookkeeper: Mary Shaner

#### Audit Results and Comments:

A-9-1 Cash Receipts and Related 1 No exceptions

A-9-2 Cash Disbursements and Related 1 No exceptions

A-9-3 Other 1 No exceptions

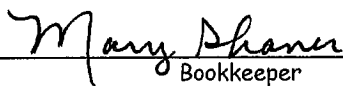
All records were found to be in good order, well-documented and very organized. This is a new bookkeeper who has done an outstanding job her first year.



Principal

9/13/16

Date



Bookkeeper

9-13-16

Date



Senior Accounting Specialist

9-13-16

Date