

**THE SCHOOL DISTRICT OF
VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS**

FINANCIAL STATEMENT AND
SUPPLEMENTAL SCHEDULE

For the Years Ended June 30, 2017

And Report of Independent Auditor

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
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Report of Independent Auditor

The School Board of Volusia County, Florida
DeLand, Florida

Report on the Financial Statements

We have audited the accompanying statement of changes in fiduciary assets and liabilities of the School District of Volusia County, Florida (the "District") School Internal Funds for the year ended June 30, 2017 and the related note to the financial statement, which comprise the basic financial statement, as listed in the table of contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 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 risk 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 statements 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 fiduciary assets and liabilities of the School District of Volusia County, Florida School Internal Funds as of June 30, 2017, and the changes in fiduciary assets and liabilities for the year then ended in conformity 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 School Internal Funds and does not purport to, and does not, present fairly the financial position and results of operations of the School District of Volusia County, Florida as of June 30, 2017, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statement that comprises the School District of Volusia County, Florida School Internal Funds' basic financial statement. The accompanying supplemental combining schedule of changes in internal account balances 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 combining schedule of changes in internal account balances by school 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. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic 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 October 27, 2017 on our consideration of the District's School Internal Funds internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts 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 the internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.



Orlando, Florida
October 27, 2017

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES

YEAR ENDED JUNE 30, 2017

	<u>July 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2017</u>
Assets				
Cash and cash equivalents	\$ 5,903,734	\$ 13,175,123	\$ 13,102,229	\$ 5,976,628
Accounts receivable	11,000	-	-	11,000
Total assets	<u>\$ 5,914,734</u>	<u>\$ 13,175,123</u>	<u>\$ 13,102,229</u>	<u>\$ 5,987,628</u>
Liabilities				
Accounts payable	\$ 277,653	\$ 180,973	\$ 277,653	\$ 180,973
Internal accounts payable	5,637,081	12,994,150	12,824,576	5,806,655
Total liabilities	<u>\$ 5,914,734</u>	<u>\$ 13,175,123</u>	<u>\$ 13,102,229</u>	<u>\$ 5,987,628</u>

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
NOTE TO THE FINANCIAL STATEMENT

JUNE 30, 2016

Note 1 - Summary of significant accounting policies

Reporting Entity - The School District of Volusia County, Florida (the "District"), School Internal Funds comprise individual account balances of the 69 public schools and centers located within the geographical boundaries of the Volusia County School District (the "Schools").

The Volusia County District School Board is the governing body of the District, and is composed of five elected members. The Superintendent of Schools is the executive officer of the Board. The Volusia 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 District's School Internal Funds are included as agency funds in the District's annual financial report. The accompanying financial statement presents only the School 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.

Fund Accounting - In accordance with Florida Statutes, the District accounts for its School Internal Funds as an agency fund. 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 and liabilities, additions and deductions. Each sub-fund is divided into seven student activity/project classifications. These classifications are athletics, music, classes, clubs, department, trust, and general.

Recognition - The District's School Internal Funds at the individual School level recognize revenue and expenditures using the cash basis of accounting during the year, and are adjusted to the accrual basis at year-end in accordance with accounting principles generally accepted in the United States of America.

Cash and Cash Equivalents - Cash consists of deposits and other highly liquid cash equivalents held by banks qualified as public depositories under the laws of the State of Florida. All deposits are collateralized by securities held in Florida's multiple financial institution collateral pool required by Section 280 of the Florida Statutes.

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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

SUPPLEMENTAL SCHEDULE

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS

SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL

FOR THE YEAR ENDED JUNE 30, 2017

	<u>Atlantic High</u>	<u>Blue Lake Elementary</u>	<u>Campbell Middle</u>	<u>Champion Elementary</u>
Internal accounts payable - beginning of year	\$ 187,628	\$ 20,978	\$ 40,065	\$ 49,883
Additions:				
Athletics	205,194	-	11,797	-
Music	22,512	-	1,728	-
Classes	90,004	2,823	29,447	17,331
Clubs	23,025	-	4,697	2,355
Department	3,579	11,246	5,886	7,840
Trust	39,393	528	5,879	3,722
General	66,260	13,045	30,648	10,892
Total additions	<u>449,967</u>	<u>27,642</u>	<u>90,082</u>	<u>42,140</u>
Deductions:				
Athletics	196,052	-	11,571	-
Music	19,542	-	1,473	-
Classes	77,835	3,640	29,117	15,985
Clubs	16,043	-	6,235	2,332
Department	4,721	12,046	7,783	5,862
Trust	36,539	428	4,767	3,428
General	51,406	11,534	26,877	8,046
Total deductions:	<u>402,138</u>	<u>27,648</u>	<u>87,823</u>	<u>35,653</u>
Internal accounts payable - end of year	<u>\$ 235,457</u>	<u>\$ 20,972</u>	<u>\$ 42,324</u>	<u>\$ 56,370</u>

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS

SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL

FOR THE YEAR ENDED JUNE 30, 2017

	<u>Chisholm Elementary</u>	<u>Citrus Grove Elementary</u>	<u>Coronado Beach Elementary</u>	<u>Creekside Middle</u>
Internal accounts payable - beginning of year	\$ 16,168	\$ 31,588	\$ 10,612	\$ 72,413
Additions:				
Athletics	-	-	-	10,340
Music	-	-	-	43,333
Classes	12,769	22,507	10,975	211,161
Clubs	6,633	5,198	636	18,957
Department	9,279	16,338	9,417	29,681
Trust	10,860	16,561	6,909	7,182
General	15,985	34,068	13,463	55,748
Total additions	<u>55,526</u>	<u>94,672</u>	<u>41,400</u>	<u>376,402</u>
Deductions:				
Athletics	-	-	-	10,978
Music	-	-	-	36,302
Classes	12,645	21,684	11,842	217,691
Clubs	6,457	4,016	598	19,437
Department	9,462	17,677	10,505	27,460
Trust	10,568	17,375	6,603	5,871
General	14,588	27,697	14,853	43,705
Total deductions:	<u>53,720</u>	<u>88,449</u>	<u>44,401</u>	<u>361,444</u>
Internal accounts payable - end of year	<u>\$ 17,974</u>	<u>\$ 37,811</u>	<u>\$ 7,611</u>	<u>\$ 87,371</u>

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA

SCHOOL INTERNAL FUNDS

SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL

FOR THE YEAR ENDED JUNE 30, 2017

	<u>Cypress Creek Elementary</u>	<u>David C. Hinson Middle</u>	<u>DeBary Elementary</u>	<u>DeLand High</u>
Internal accounts payable - beginning of year	\$ 55,045	\$ 63,032	\$ 30,787	\$ 512,477
Additions:				
Athletics	-	5,956	-	354,125
Music	-	16,415	-	138,404
Classes	41,908	125,490	31,952	128,852
Clubs	8,998	6,278	25,248	110,334
Department	37,358	24,956	35,123	25,585
Trust	48,949	7,918	11,897	26,555
General	70,861	58,637	55,549	179,895
Total additions	<u>208,074</u>	<u>245,650</u>	<u>159,769</u>	<u>963,750</u>
Deductions:				
Athletics	-	5,542	-	360,148
Music	-	18,324	-	123,501
Classes	49,743	124,004	31,346	121,481
Clubs	7,587	5,565	26,007	87,955
Department	30,136	25,171	30,381	18,014
Trust	44,947	9,108	14,154	28,678
General	73,102	51,960	46,324	238,885
Total deductions:	<u>205,515</u>	<u>239,674</u>	<u>148,212</u>	<u>978,662</u>
Internal accounts payable - end of year	<u>\$ 57,604</u>	<u>\$ 69,008</u>	<u>\$ 42,344</u>	<u>\$ 497,565</u>

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA

SCHOOL INTERNAL FUNDS

SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL

FOR THE YEAR ENDED JUNE 30, 2017

	<u>DeLand Middle</u>	<u>Deltona High</u>	<u>Deltona Lakes Elementary</u>	<u>Deltona Middle</u>
Internal accounts payable - beginning of year	\$ 68,963	\$ 242,856	\$ 28,893	\$ 45,619
Additions:				
Athletics	7,540	174,930	-	8,078
Music	24,463	111,227	-	53,641
Classes	63,498	116,543	43,479	40,563
Clubs	41,581	107,820	672	16,997
Department	15,344	1,518	9,273	12,311
Trust	1,020	38,143	5,506	4,741
General	22,631	89,545	19,671	21,053
Total additions	<u>176,077</u>	<u>639,726</u>	<u>78,601</u>	<u>157,384</u>
Deductions:				
Athletics	5,487	167,027	-	6,617
Music	21,994	96,562	-	50,058
Classes	63,449	112,898	45,038	39,583
Clubs	42,629	92,885	650	14,209
Department	8,339	1,758	9,764	16,185
Trust	1,268	43,301	5,892	1,591
General	26,165	83,252	19,240	21,640
Total deductions:	<u>169,331</u>	<u>597,683</u>	<u>80,584</u>	<u>149,883</u>
Internal accounts payable - end of year	<u>\$ 75,709</u>	<u>\$ 284,899</u>	<u>\$ 26,910</u>	<u>\$ 53,120</u>

**THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS**

SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL

FOR THE YEAR ENDED JUNE 30, 2017

	<u>Discovery Elementary</u>	<u>Edgewater Public Elementary</u>	<u>Edith I. Starke Elementary</u>	<u>Enterprise Elementary</u>
Internal accounts payable - beginning of year	\$ 23,682	\$ 22,133	\$ 20,780	\$ 11,673
Additions:				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	18,750	21,083	10,304	16,133
Clubs	-	6,685	924	379
Department	11,160	14,503	11,058	10,185
Trust	10,423	6,877	12,015	5,555
General	12,892	43,255	15,143	10,130
Total additions	<u>53,225</u>	<u>92,403</u>	<u>49,444</u>	<u>42,382</u>
Deductions:				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	20,654	21,219	12,438	16,015
Clubs	126	5,731	1,949	322
Department	11,151	15,526	10,270	9,840
Trust	9,314	6,631	8,923	5,550
General	21,971	34,719	14,870	8,388
Total deductions:	<u>63,216</u>	<u>83,826</u>	<u>48,450</u>	<u>40,115</u>
Internal accounts payable - end of year	<u>\$ 13,691</u>	<u>\$ 30,710</u>	<u>\$ 21,774</u>	<u>\$ 13,940</u>

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA

SCHOOL INTERNAL FUNDS

SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL

FOR THE YEAR ENDED JUNE 30, 2017

	<u>Forest Lake Elementary</u>	<u>Freedom Elementary</u>	<u>Friendship Elementary</u>	<u>Galaxy Middle</u>
Internal accounts payable - beginning of year	\$ 25,102	\$ 32,922	\$ 8,675	\$ 69,125
Additions:				
Athletics	-	-	-	3,854
Music	-	1,095	-	79,997
Classes	21,005	44,278	5,131	82,420
Clubs	3,437	4,648	1,323	29,590
Department	7,515	18,857	4,380	19,603
Trust	3,782	9,821	2,507	6,583
General	<u>10,139</u>	<u>18,040</u>	<u>12,447</u>	<u>47,061</u>
Total additions	<u>45,878</u>	<u>96,739</u>	<u>25,788</u>	<u>269,108</u>
Deductions:				
Athletics	-	-	-	4,344
Music	-	1,388	-	83,544
Classes	20,266	44,794	4,798	81,698
Clubs	3,445	5,346	1,386	28,193
Department	8,353	19,818	4,280	19,452
Trust	1,354	11,194	1,725	5,462
General	<u>13,420</u>	<u>8,348</u>	<u>10,117</u>	<u>39,991</u>
Total deductions:	<u>46,838</u>	<u>90,888</u>	<u>22,306</u>	<u>262,684</u>
Internal accounts payable - end of year	<u>\$ 24,142</u>	<u>\$ 38,773</u>	<u>\$ 12,157</u>	<u>\$ 75,549</u>

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA

SCHOOL INTERNAL FUNDS

SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL

FOR THE YEAR ENDED JUNE 30, 2017

	George W. Marks Elementary	Heritage Middle	Holly Hill School	Horizon Elementary
Internal accounts payable - beginning of year	\$ 61,011	\$ 66,108	\$ 37,863	\$ 52,284
Additions:				
Athletics	-	5,065	6,039	-
Music	-	4,174	4,518	-
Classes	16,724	85,480	25,451	18,022
Clubs	930	10,908	5,092	-
Department	12,230	18,324	11,559	13,875
Trust	18,314	14,220	11,673	11,880
General	17,884	32,232	18,295	6,339
Total additions	<u>66,082</u>	<u>170,403</u>	<u>82,627</u>	<u>50,116</u>
Deductions:				
Athletics	-	5,011	7,063	-
Music	-	3,377	2,979	-
Classes	16,787	86,272	25,594	18,033
Clubs	1,068	10,650	7,491	-
Department	12,640	20,891	11,960	12,989
Trust	26,753	14,713	12,122	12,072
General	18,067	31,775	20,762	13,474
Total deductions:	<u>75,315</u>	<u>172,689</u>	<u>87,971</u>	<u>56,568</u>
Internal accounts payable - end of year	<u>\$ 51,778</u>	<u>\$ 63,822</u>	<u>\$ 32,519</u>	<u>\$ 45,832</u>

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS

SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL

FOR THE YEAR ENDED JUNE 30, 2017

	Indian River Elementary	Louise S. McInnis Elementary	Mainland High	Manatee Cove Elementary
Internal accounts payable - beginning of year	\$ 43,527	\$ 15,282	\$ 203,726	\$ 45,376
Additions:				
Athletics	-	-	278,090	-
Music	135	-	156,253	-
Classes	33,886	7,828	119,970	30,492
Clubs	5,689	1,424	44,030	3,499
Department	12,675	8,152	675	7,939
Trust	9,108	4,859	67,556	3,140
General	25,002	5,815	167,976	10,117
Total additions	<u>86,495</u>	<u>28,078</u>	<u>834,550</u>	<u>55,187</u>
Deductions:				
Athletics	-	-	325,530	-
Music	353	-	148,653	-
Classes	32,657	7,165	111,019	28,676
Clubs	4,713	713	49,452	3,824
Department	14,173	7,900	1,052	16,944
Trust	6,486	4,412	77,499	343
General	25,704	3,506	111,239	11,675
Total deductions:	<u>84,086</u>	<u>23,696</u>	<u>824,444</u>	<u>61,462</u>
Internal accounts payable - end of year	<u>\$ 45,936</u>	<u>\$ 19,664</u>	<u>\$ 213,832</u>	<u>\$ 39,101</u>

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA

SCHOOL INTERNAL FUNDS

SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL

FOR THE YEAR ENDED JUNE 30, 2017

	<u>New Smyrna Beach High</u>	<u>New Smyrna Beach Middle</u>	<u>Orange City Elementary</u>	<u>Ormond Beach Elementary</u>
Internal accounts payable - beginning of year	\$ 702,172	\$ 133,813	\$ 14,907	\$ 40,212
Additions:				
Athletics	200,071	6,242	-	-
Music	22,517	16,941	-	-
Classes	94,707	131,438	28,312	19,795
Clubs	146,479	38,892	622	828
Department	9,411	12,107	9,743	7,937
Trust	49,948	7,746	5,028	4,688
General	136,945	54,926	18,637	10,234
Total additions	<u>660,078</u>	<u>268,292</u>	<u>62,342</u>	<u>43,482</u>
Deductions:				
Athletics	241,575	3,493	-	-
Music	24,939	17,166	-	-
Classes	87,994	126,571	30,981	19,237
Clubs	153,552	40,192	1,104	846
Department	4,935	11,465	10,671	7,048
Trust	183,371	2,009	3,383	4,189
General	126,241	41,533	15,912	11,833
Total deductions:	<u>822,607</u>	<u>242,429</u>	<u>62,051</u>	<u>43,153</u>
Internal accounts payable - end of year	<u>\$ 539,643</u>	<u>\$ 159,676</u>	<u>\$ 15,198</u>	<u>\$ 40,541</u>

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA

SCHOOL INTERNAL FUNDS

SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL

FOR THE YEAR ENDED JUNE 30, 2017

	<u>Ormond Beach Middle</u>	<u>Ortona Elementary</u>	<u>Osceola Elementary</u>	<u>Osteen Elementary</u>
Internal accounts payable - beginning of year	\$ 41,348	\$ 24,038	\$ 21,659	\$ 18,058
Additions:				
Athletics	12,801	-	-	-
Music	13,599	-	-	-
Classes	156,608	5,643	13,836	19,904
Clubs	3,685	-	6,858	596
Department	33,597	8,433	3,391	12,755
Trust	3,935	4,155	6,071	9,726
General	21,241	33,353	13,227	7,363
Total additions	<u>245,466</u>	<u>51,584</u>	<u>43,383</u>	<u>50,344</u>
Deductions:				
Athletics	12,618	-	-	-
Music	13,774	-	-	-
Classes	153,491	6,243	12,820	18,597
Clubs	3,184	96	6,437	637
Department	35,422	7,106	6,347	11,375
Trust	3,943	3,996	9,922	4,732
General	22,969	32,321	15,910	4,294
Total deductions:	<u>245,401</u>	<u>49,762</u>	<u>51,436</u>	<u>39,635</u>
Internal accounts payable - end of year	<u>\$ 41,413</u>	<u>\$ 25,860</u>	<u>\$ 13,606</u>	<u>\$ 28,767</u>

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA

SCHOOL INTERNAL FUNDS

SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL

FOR THE YEAR ENDED JUNE 30, 2017

	Palm Terrace Elementary	Pathways Elementary	Pierson Elementary	Pine Ridge High
Internal accounts payable - beginning of year	\$ 36,191	\$ 26,189	\$ 27,453	\$ 162,457
Additions:				
Athletics	-	-	-	198,950
Music	-	-	-	102,145
Classes	11,533	44,711	22,976	78,517
Clubs	102	954	102	83,936
Department	3,416	20,037	10,840	2,354
Trust	3,678	61,177	10,545	26,154
General	8,088	18,725	21,975	74,239
Total additions	<u>26,817</u>	<u>145,604</u>	<u>66,438</u>	<u>566,295</u>
Deductions:				
Athletics	-	-	-	196,149
Music	-	-	-	111,073
Classes	11,858	44,669	20,556	85,119
Clubs	1,966	897	149	81,787
Department	5,561	21,216	11,855	1,580
Trust	1,647	61,074	9,546	25,131
General	17,421	25,950	25,889	80,806
Total deductions:	<u>38,453</u>	<u>153,806</u>	<u>67,995</u>	<u>581,645</u>
Internal accounts payable - end of year	<u>\$ 24,555</u>	<u>\$ 17,987</u>	<u>\$ 25,896</u>	<u>\$ 147,107</u>

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS

SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL

FOR THE YEAR ENDED JUNE 30, 2017

	<u>Pine Trail Elementary</u>	<u>Port Orange Elementary</u>	<u>Pride Elementary</u>	<u>R.J. Longstreet Elementary</u>
Internal accounts payable - beginning of year	\$ 45,275	\$ 29,190	\$ 19,233	\$ 46,540
Additions:				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	34,528	26,059	18,708	17,482
Clubs	1,311	897	558	872
Department	21,910	10,562	9,151	11,160
Trust	29,479	3,112	927	25,957
General	<u>12,843</u>	<u>11,628</u>	<u>25,990</u>	<u>20,789</u>
Total additions	<u>100,071</u>	<u>52,258</u>	<u>55,334</u>	<u>76,260</u>
Deductions:				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	33,436	25,817	17,787	17,160
Clubs	1,453	949	2,475	1,363
Department	22,769	12,737	8,698	12,908
Trust	26,641	1,799	577	25,967
General	<u>13,694</u>	<u>9,479</u>	<u>26,000</u>	<u>20,014</u>
Total deductions:	<u>97,993</u>	<u>50,781</u>	<u>55,537</u>	<u>77,412</u>
Internal accounts payable - end of year	<u>\$ 47,353</u>	<u>\$ 30,667</u>	<u>\$ 19,030</u>	<u>\$ 45,388</u>

**THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS**

SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL

FOR THE YEAR ENDED JUNE 30, 2017

	<u>Read-Pattillo Elementary</u>	<u>River Springs Middle</u>	<u>Riverview Learning Center</u>	<u>Seabreeze High</u>
Internal accounts payable - beginning of year	\$ 42,353	\$ 83,754	\$ 52,992	\$ 404,652
Additions:				
Athletics	-	7,920	-	253,735
Music	-	13,846	-	7,479
Classes	5,699	111,448	-	82,433
Clubs	401	7,513	-	43,314
Department	12,088	21,298	-	1,804
Trust	5,387	7,026	2,400	53,333
General	52,775	42,324	1,550	114,754
Total additions	<u>76,350</u>	<u>211,375</u>	<u>3,950</u>	<u>556,852</u>
Deductions:				
Athletics	-	6,894	-	231,728
Music	-	16,858	-	6,585
Classes	5,246	108,850	-	75,657
Clubs	121	6,121	-	34,957
Department	11,233	17,963	-	1,860
Trust	3,974	3,742	3,302	80,919
General	36,002	44,595	8,102	137,144
Total deductions:	<u>56,576</u>	<u>205,023</u>	<u>11,404</u>	<u>568,850</u>
Internal accounts payable - end of year	<u>\$ 62,127</u>	<u>\$ 90,106</u>	<u>\$ 45,538</u>	<u>\$ 392,654</u>

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA

SCHOOL INTERNAL FUNDS

SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL

FOR THE YEAR ENDED JUNE 30, 2017

	<u>Silver Sands Middle</u>	<u>South Daytona Elementary</u>	<u>Southwestern Middle</u>	<u>Spirit Elementary</u>
Internal accounts payable - beginning of year	\$ 93,788	\$ 29,108	\$ 34,837	\$ 25,496
Additions:				
Athletics	8,307	-	7,910	-
Music	22,736	-	10,170	-
Classes	126,293	25,702	74,397	24,903
Clubs	19,112	-	2,819	2,308
Department	35,323	12,970	14,815	12,990
Trust	7,656	3,633	3,639	622
General	47,248	19,108	26,361	11,326
Total additions	<u>266,675</u>	<u>61,413</u>	<u>140,111</u>	<u>52,149</u>
Deductions:				
Athletics	7,157	-	9,035	-
Music	20,881	-	9,026	-
Classes	122,663	25,005	72,322	24,689
Clubs	17,267	-	2,010	897
Department	40,444	12,124	15,722	11,678
Trust	3,904	2,769	4,553	557
General	56,412	24,529	40,064	11,131
Total deductions:	<u>268,728</u>	<u>64,427</u>	<u>152,732</u>	<u>48,952</u>
Internal accounts payable - end of year	<u>\$ 91,735</u>	<u>\$ 26,094</u>	<u>\$ 22,216</u>	<u>\$ 28,693</u>

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA

SCHOOL INTERNAL FUNDS

SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL

FOR THE YEAR ENDED JUNE 30, 2017

	<u>Spruce Creek Elementary</u>	<u>Spruce Creek High</u>	<u>Sugar Mill Elementary</u>	<u>Sunrise Elementary</u>
Internal accounts payable - beginning of year	\$ 27,273	\$ 407,734	\$ 17,303	\$ 85,878
Additions:				
Athletics	-	464,448	-	-
Music	-	21,104	-	-
Classes	36,060	362,824	30,613	13,172
Clubs	9,401	85,641	629	1,629
Department	15,117	21,530	11,006	8,515
Trust	5,669	224,945	10,894	4,373
General	30,812	264,542	14,834	17,174
Total additions	<u>97,059</u>	<u>1,445,034</u>	<u>67,976</u>	<u>44,863</u>
Deductions:				
Athletics	-	425,833	-	-
Music	-	21,078	-	-
Classes	37,886	337,967	29,201	13,006
Clubs	6,551	89,257	819	1,692
Department	13,781	16,794	11,693	8,997
Trust	6,315	141,151	6,954	5,310
General	32,956	249,358	16,421	32,495
Total deductions:	<u>97,489</u>	<u>1,281,438</u>	<u>65,088</u>	<u>61,500</u>
Internal accounts payable - end of year	<u>\$ 26,843</u>	<u>\$ 571,330</u>	<u>\$ 20,191</u>	<u>\$ 69,241</u>

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA

SCHOOL INTERNAL FUNDS

SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL

FOR THE YEAR ENDED JUNE 30, 2017

	<u>Sweetwater Elementary</u>	<u>T. Dewitt Taylor Middle-High</u>	<u>Timbercrest Elementary</u>	<u>Tomoka Elementary</u>
Internal accounts payable - beginning of year	\$ 62,340	\$ 193,898	\$ 38,343	\$ 47,961
Additions:				
Athletics	-	154,754	-	-
Music	-	2,221	-	-
Classes	51,237	14,566	29,722	27,551
Clubs	540	42,038	412	700
Department	31,010	10,357	16,835	12,503
Trust	18,410	30,353	17,060	78,309
General	35,188	87,820	13,194	81,546
Total additions	<u>136,385</u>	<u>342,109</u>	<u>77,223</u>	<u>200,609</u>
Deductions:				
Athletics	-	130,857	-	-
Music	-	539	-	-
Classes	47,639	14,368	28,821	26,245
Clubs	882	42,244	220	57
Department	22,812	10,218	16,119	17,541
Trust	31,928	24,215	12,713	64,874
General	47,883	89,087	20,036	87,048
Total deductions:	<u>151,144</u>	<u>311,528</u>	<u>77,909</u>	<u>195,765</u>
Internal accounts payable - end of year	<u>\$ 47,581</u>	<u>\$ 224,479</u>	<u>\$ 37,657</u>	<u>\$ 52,805</u>

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS

SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL

FOR THE YEAR ENDED JUNE 30, 2017

	<u>Turie T. Small Elementary</u>	<u>University High</u>	<u>Volusia Pines Elementary</u>	<u>Westside Elementary</u>
Internal accounts payable - beginning of year	\$ 17,358	\$ 281,051	\$ 39,242	\$ 14,940
Additions:				
Athletics	-	208,059	-	-
Music	-	17,257	-	-
Classes	1,462	121,522	8,362	20,272
Clubs	450	113,067	6,370	-
Department	1,611	27,826	10,433	10,047
Trust	5,187	57,294	2,248	2,741
General	12,877	121,310	7,462	33,088
Total additions	<u>21,587</u>	<u>666,335</u>	<u>34,875</u>	<u>66,148</u>
Deductions:				
Athletics	-	212,533	-	-
Music	-	14,981	-	-
Classes	1,430	141,279	9,540	15,757
Clubs	158	113,397	7,520	-
Department	1,566	26,677	10,417	10,405
Trust	2,121	45,200	1,489	5,591
General	17,003	80,836	8,926	37,109
Total deductions:	<u>22,278</u>	<u>634,903</u>	<u>37,892</u>	<u>68,862</u>
Internal accounts payable - end of year	<u>\$ 16,667</u>	<u>\$ 312,483</u>	<u>\$ 36,225</u>	<u>\$ 12,226</u>

**THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS**

SUPPLEMENTAL COMBINING SCHEDULE OF CHANGES IN INTERNAL ACCOUNTS PAYABLE BALANCES BY SCHOOL

FOR THE YEAR ENDED JUNE 30, 2017

	Woodward Avenue Elementary	Total
Internal accounts payable - beginning of year	\$ 31,769	\$ 5,637,081
Additions:		
Athletics	-	2,594,205
Music	-	907,910
Classes	26,785	3,466,039
Clubs	555	1,121,578
Department	9,548	921,854
Trust	11,081	1,238,662
General	7,688	2,743,902
Total additions	55,657	12,994,150
Deductions:		
Athletics	-	2,583,242
Music	-	864,950
Classes	27,876	3,403,849
Clubs	432	1,078,703
Department	7,755	909,995
Trust	4,504	1,263,083
General	6,051	2,720,754
Total deductions:	46,618	12,824,576
Internal accounts payable - end of year	\$ 40,808	\$ 5,806,655

**Report of Independent Auditor 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 Volusia County, Florida
DeLand, 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 statement of changes in fiduciary assets and liabilities of the School District of Volusia County, Florida (the "District") School Internal Funds, as of and for the year ended June 30, 2017, and the related note to the financial statement, which comprise the School District of Volusia County, FL School Internal Funds' basic financial statement, and have issued our report thereon dated October 27, 2017.

Internal Control Over Financial Reporting

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

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 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's School Internal Funds financial statement is free of 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*.

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.

A handwritten signature in cursive script that reads "Cherry Behaert LLP".

Orlando, Florida
October 27, 2017

The School Board of Volusia County, Florida
DeLand, Florida

In planning and performing our audit of the financial statement of the School District of Volusia County, Florida (the "District) School Internal Funds as of and for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures 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 control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

However, during our audit we became aware of a matter that is an opportunity for strengthening internal controls and operating efficiency. The paragraph below summarizes our comment and suggestion regarding this matter. We separately reported on the District's internal control in our report dated October 27, 2017. This letter does not affect that report, dated October 27, 2017, on the financial statement of the School District of Volusia County, Florida School Internal Funds.

Cash Collections

Cash collected by teachers and sponsors is not always being remitted to the bookkeepers in a timely manner, as required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual. This matter was noted at twenty-two schools this year. We recommend additional training be provided to teachers and sponsors to reiterate that collections made outside the school office must be turned in to the bookkeeper no later than the next business day and that funds are not to be left in classrooms overnight.

We will review the status of this comment during our next audit engagement. We have already discussed this comment and suggestion with various District personnel, and we will be pleased to discuss it in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation. Management's response to the finding from our audit is included on page 26. We did not audit the response and, accordingly, we express no opinion on it.

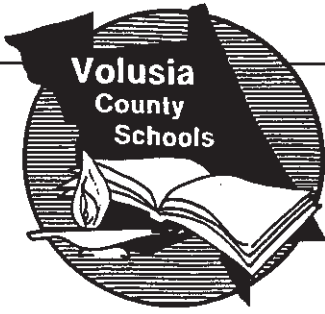
We have also issued a separate management letter detailing additional findings, if any, for each school.

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.

The purpose of this letter is solely to communicate certain observations that are not considered significant deficiencies or material weaknesses in internal control but which provide opportunities to improve internal control. Accordingly, this management letter is not suitable for any other purpose.

Cherry Behaert LLP

Orlando, Florida
October 27, 2017



**Volusia
County
Schools**

**Mr. James T. Russell
Superintendent of Schools**

P.O. Box 2118 • 200 North Clara Avenue • DeLand, Florida 32721-2118

DeLand
(386) 734-7190

Daytona Beach
(386) 255-6475

New Smyrna Beach
(386) 427-5223

Osteen
(386) 860-3322

School Board of Volusia County

**Mrs. Melody Johnson, Chairman
Mrs. Linda Cuthbert, Vice-Chairman
Mrs. Ida D. Wright
Dr. John Hill
Mr. Carl Persis**

October 27, 2017

Cherry Bekaert LLP
800 North Magnolia Avenue, Suite 1300
Orlando, FL 32803-3255

***Re: Audit of School Internal Funds Management Letter Response,
Year Ended June 30, 2017***

To Whom It May Concern:

I wish to express my appreciation to your staff for their professionalism, courtesy, and thoroughness in conducting this audit.

My response to the internal control finding noted in the management letter is as follows:

Cash collections not remitted to the bookkeeper in a timely manner, as required by District policy.

This situation arises when cash collected by teachers and sponsors is not remitted to the bookkeeper for deposit within the next business day. We will emphasize this requirement all bookkeeper training sessions. However, principals are ultimately responsible for enforcing this policy. We will continue to remind the principals of this policy and their responsibility to educate all teachers/sponsors and enforce the timely remittance of all cash collections to the bookkeeper for deposit. Violations of this policy will be taken into consideration as part of each principal's annual evaluation. Activity sponsors with multiple offenses should be relieved of their duties related to the activity for which they are collecting internal accounts cash.

Sincerely,

James T. Russell
Superintendent of Schools

JTR/dd

October 27, 2017

To the Honorable Members of the District School
Board of Volusia County, Florida

We have audited the financial statements of the District School Board of Volusia County, Florida School Internal Funds (School Internal Funds) for the year ended June 30, 2017. Professional standards require that we provide you with information about our responsibilities under U.S. generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 12, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the School Internal Funds are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2017. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no such misstatements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 27, 2017.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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

Very truly yours,

A handwritten signature in cursive script that reads "Cherry Behaert LLP". The signature is written in dark ink and is positioned below the "Very truly yours," text.

**THE SCHOOL DISTRICT OF
VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS**

MANAGEMENT LETTER OF SPECIFIC
SCHOOL FINDINGS

For the Year Ended June 30, 2017

The School Board of Volusia County, Florida
DeLand, Florida

In planning and performing our audit of the financial statement of the School District of Volusia County, Florida (the "District") School Internal Funds ("School Internal Accounts") as of and for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures 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 control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

However, during our audit we became aware of certain matters that are opportunities for strengthening internal controls and operating efficiency. Our comments regarding these matters are provided on pages 2 through 70.

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.

The purpose of this letter is solely to communicate certain observations that are not considered significant deficiencies or material weaknesses in internal control, but which provide opportunities to improve internal control. Accordingly, this management letter is not suitable for any other purpose.



Orlando, Florida
October 27, 2017

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Atlantic High

Repeated comments from prior year:

1. For 1 out of the 5 receipts and 1 out of the 5 ticket reports tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper's office are required to be turned in no later than the next business day.

Current year new comments:

2. Report of Monies Collected (ROMC) forms were not completed correctly for 1 of the 5 ticket sales tested. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, the ROMC is required to be completed correctly each day funds are collected.
3. The Report of Tickets Sold form was not filled out correctly for 1 of the 5 ticket sales tested. As required by Chapter 9, Section 5, of the Internal Accounts Procedures Manual, a Report of Tickets Sold form is required to be completed for all events involving pre-numbered ticket sales. There was no date or receipt number included on the form.
4. Section D of the Fundraising Activities Report was not completed timely for 5 of the 5 fundraisers tested. As required by Chapter 8, Section 4, of the Internal Accounts Procedures Manual, Section D of the Fundraising Activities Report is required to be completed within five business days after the fundraising activity is completed.

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Blue Lake Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. A check log is not utilized by the school for recording checks received by mail. As required by Chapter 7, Section 1, of the Internal Accounts Procedures Manual, a check log must be used in order to maintain an adequate segregation of duties. Someone other than the bookkeeper should open the mail and record any checks received on a check log.

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Campbell Middle

Repeated comments from prior year:

1. For 1 out of the 5 receipts tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper's office are required to be turned in no later than the next business day.

Current year new comments:

2. A contract for goods or services with the school did not have prior approval by the principal before being executed. As required by Chapter 15, Section 15 of the Internal Accounts Procedures Manual, all contracts are to be signed by principal prior to inception.

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Champion Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. For 1 of the 5 receipts tested, an official receipt was not created within one business day. As required by Chapter 7, Section 3, of the Internal Accounts Procedures Manual, a receipt from internal accounts software (SFO) will follow within one business day of the ROMC remittance.

**THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2017

Chisholm Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Citrus Grove Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. For 1 of the 5 receipts tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper's office are required to be turned in no later than the next business day.

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Coronado Beach Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. For 1 of the 5 receipts tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper's office are required to be turned in no later than the next business day.

**THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2017

Creekside Middle

Repeated comments from prior year:

- None

Current year new comments:

- None

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Cypress Creek Elementary

Repeated comments from prior year:

1. For 1 of the 5 receipts tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper's office are required to be turned in no later than the next business day.

Current year new comments:

2. Section D of the Fundraising Activities Report was not completed timely for 1 of the 5 fundraisers tested. As required by Chapter 8, Section 4, of the Internal Accounts Procedures Manual, Section D of the Fundraising Activities Report is required to be completed within five business days after the fundraising activity is completed.
3. Purchase orders and/or requests were not completed prior to the nonexempt purchase being made for 2 of the 5 disbursements tested. As required by Chapter 15, Section 1, of the Internal Accounts Procedures Manual, a purchase order and/or request form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

David C. Hinson Middle

Repeated comments from prior year:

1. A formal written quote was not obtained for 1 of the 5 disbursements tested over the required thresholds. As required by Chapter 15, Section 5, goods and services valued at \$19,999 or more are subject to the District's established formal request for quotation or formal sealed competitive solicitations procedures and must be submitted to the Purchasing Department for processing.

Current year new comments:

2. For 2 of the 5 receipts tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper's office are required to be turned in no later than the next business day.

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

DeBary Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

DeLand High

Repeated comments from prior year:

1. For 3 of the 5 receipts and 2 of the 5 ticket reports tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper's office are required to be turned in no later than the next business day.

Current year new comments:

2. A check was signed by only one authorized individual. As required by Chapter 4, Section 1, of the Internal Accounts Procedures Manual, all checks must be signed by two authorized individuals.

**THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2017

DeLand Middle

Repeated comments from prior year:

- None

Current year new comments:

- None

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Deltona High

Repeated comments from prior year:

- None

Current year new comments:

1. For 1 of the 5 ticket reports tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper's office are required to be turned in no later than the next business day.

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Deltona Lakes Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. A contract for goods or services with the school did not have prior approval by the principal before being executed. As required by Chapter 15, Section 15, of the Internal Accounts Procedures Manual, all contracts are to be signed by principal prior to inception.

**THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2017

Deltona Middle

Repeated comments from prior year:

- None

Current year new comments:

1. For 1 of the 5 receipts tested, funds were collected directly by the bookkeeper. As required by Chapter 7, Section 1, of the Internal Accounts Procedures Manual, in order to maintain adequate segregation of duties, someone other than the bookkeeper should be collecting funds and writing individual receipts.
2. For 1 of the 5 receipts tested, funds were not deposited within five days of collection. As required by Chapter 7, Section 5, of the Internal Accounts Procedures Manual, all funds are required to be deposited no later than five business days after collection.
3. The Report of Tickets Sold form did not include receipt numbers for 5 of the 5 ticket sales tested. As required by Chapter 9, Section 5, of the Internal Accounts Procedures Manual, a Report of Tickets Sold form is required to be correctly completed for all events involving pre-numbered ticket sales.

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Discovery Elementary

Repeated comments from prior year:

1. For 1 of the 5 receipts tested, funds were not deposited within five days of collection. As required by Chapter 7, Section 5, of the Internal Accounts Procedures Manual, all funds are required to be deposited no later than five business days after collection.
2. For 1 of the 5 receipts tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper's office are required to be turned in no later than the next business day.

Current year new comments:

3. For 1 of the 5 receipts tested, the pre-numbered receipt from the issued receipt book did not contain all the required information. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, pre-numbered receipts from the issued receipt book must be prepared in ink as money is collected and must contain the date, payee's name, amount, reason for collection, method of payment, and signature of the person issuing the receipt.

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Edgewater Public Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

**THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2017

Edith I. Starke Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. For 1 of the 5 receipts tested, an official receipt was not created within one business day. As required by Chapter 7, Section 3, of the Internal Accounts Procedures Manual, a receipt from internal accounts software (SFO) will follow within one business day of the ROMC remittance.
2. A contract for goods or services with the school did not have prior approval by the principal before being executed. As required by Chapter 15, Section 15, of the Internal Accounts Procedures Manual, all contracts are to be signed by principal prior to inception.

**THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2017

Enterprise Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

**THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2017

Forest Lake Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Freedom Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. For 2 of the 5 receipts tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper's office are required to be turned in no later than the next business day.
2. Report of Monies Collected (ROMC) forms were not completed correctly for 1 of the 5 receipts tested. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, the ROMC is required to be completed correctly each day funds are collected.
3. School Board approval was not obtained for a donation greater than \$500. As required by Chapter 14, Section 7, of the Internal Accounts Procedures Manual, an individual gift or donation of \$500 or more requires School Board approval.

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Friendship Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. Purchase orders and/or requests were not completed prior to the nonexempt purchase being made for 2 of the 5 disbursements tested. As required by Chapter 15, Section 1, of the Internal Accounts Procedures Manual, a purchase order and/or request form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Galaxy Middle

Repeated comments from prior year:

- None

Current year new comments:

- None

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

George W. Marks Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. Purchase orders and/or requests were not completed prior to the purchase being made for 1 of the 5 disbursements tested. As required by Chapter 15, Section 1, nonexempt of the Internal Accounts Procedures Manual, a purchase order and/or request form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.
2. For 1 of the 5 receipts tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper's office are required to be turned in no later than the next business day.
3. Report of Monies Collected (ROMC) forms were not completed correctly for 1 of the 5 receipts tested. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, the ROMC is required to be completed correctly each day funds are collected.

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Heritage Middle

Repeated comments from prior year:

1. Purchase orders and/or requests were not completed prior to the nonexempt purchase being made for 2 of the 5 disbursements tested. As required by Chapter 15, Section 1, of the Internal Accounts Procedures Manual, a purchase order and/or request form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.

Current year new comments:

2. The Report of Tickets Sold form was not filled out correctly for 1 of the 4 ticket sales tested. As required by Chapter 9, Section 5, of the Internal Accounts Procedures Manual, a Report of Tickets Sold form is required to be completed for all events involving pre-numbered ticket sales.
3. For 2 of the 5 receipts tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper's office are required to be turned in no later than the next business day.

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Holly Hill School

Repeated comments from prior year:

1. Purchase orders and/or requests were not completed prior to the purchase being made for 1 of the 5 disbursements tested. As required by Chapter 15, Section 1, of the Internal Accounts Procedures Manual, a purchase order and/or request form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.
2. For 1 of the 5 receipts tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper's office are required to be turned in no later than the next business day.
3. Sales tax was not paid on 1 of the 4 fundraiser nonexempt purchases tested. As required by Chapter 8, Section 1, of the Internal Accounts Procedures Manual, Florida sales tax must be paid on all fundraising purchases, unless otherwise exempt.

Current year new comments:

4. The Fundraising Activities Report was not completed correctly for 4 of the 4 fundraisers tested. As required by Chapter 8, Section 1, of the Internal Accounts Procedures Manual, the Fundraising Activities Report is required to be properly completed for all fundraising events.

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Horizon Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. A contract for goods or services with the school did not have prior approval by the principal before being executed. As required by Chapter 15, Section 15, of the Internal Accounts Procedures Manual, all contracts are to be signed by principal prior to inception.
2. Purchase orders and/or requests were not completed prior to the nonexempt purchase being made for 3 of the 5 disbursements tested. As required by Chapter 15, Section 1, of the Internal Accounts Procedures Manual, a purchase order and/or request form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.

**THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2017

Indian River Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Louise S. McInnis Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Mainland High

Repeated comments from prior year:

1. A check was signed by only one authorized individual. As required by Chapter 4, Section 1, of the Internal Accounts Procedures Manual, all checks must be signed by two authorized individuals.
2. Purchase orders and/or requests were not obtained prior to the nonexempt purchase being made for 1 of the 5 disbursements tested. As required by Chapter 15, Section 1, of the Internal Accounts Procedures Manual, a purchase order and/or request form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.
3. For 1 out of the 5 ticket reports tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper's office are required to be turned in no later than the next business day.

Current year new comments:

4. For 1 of the 5 receipts tested, funds were not deposited within five days of collection. As required by Chapter 7, Section 5, of the Internal Accounts Procedures Manual, all funds are required to be deposited no later than five business days after collection.
5. For 1 of the 5 receipts tested, funds were collected directly by the bookkeeper. As required by Chapter 7, Section 1, of the Internal Accounts Procedures Manual, in order to maintain adequate segregation of duties, someone other than the bookkeeper should be collecting funds and writing individual receipts.

**THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2017

Manatee Cove Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. Report of Monies Collected (ROMC) forms were not completed correctly for 1 of the 5 receipts tested. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, the ROMC is required to be completed correctly each day funds are collected.

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

New Smyrna Beach High

Repeated comments from prior year:

1. For 1 of the 5 receipts and 2 of the 5 ticket sales tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all monies collected outside of the bookkeeper's office are required to be turned in no later than the next business day.
2. The Fundraising Activities Report was not completed correctly for 3 of the 5 fundraisers tested. As required by Chapter 8, Section 1, of the Internal Accounts Procedures Manual, the Fundraising Activities Report is required to be properly completed for all fundraising events.

Current year new comments:

3. Sales tax was not paid on 1 of the 5 fundraiser nonexempt purchases tested. As required by Chapter 8, Section 1, of the Internal Accounts Procedures Manual, Florida sales tax must be paid on all fundraising purchases, unless otherwise exempt.

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

New Smyrna Beach Middle

Repeated comments from prior year:

- None

Current year new comments:

1. Section D of the Fundraising Activities Report was not completed timely for 4 of the 5 fundraisers tested. As required by Chapter 8, Section 4, of the Internal Accounts Procedures Manual, Section D of the Fundraising Activities Report is required to be completed within five business days after the fundraising activity is completed.
2. For 1 of the 5 receipts tested and 4 of the 5 ticket sales tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper's office are required to be turned in no later than the next business day.

**THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2017

Orange City Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

**THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2017

Ormond Beach Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Ormond Beach Middle

Repeated comments from prior year:

- None

Current year new comments:

1. For 1 of the 5 receipts tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper's office are required to be turned in no later than the next business day.
2. A formal written quote was not obtained for the only disbursement tested over the required threshold. As required by Chapter 15, Section 5, goods and services valued at \$19,999 or more are subject to the District's established formal request for quotation or formal sealed competitive solicitations procedures and must be submitted to the Purchasing Department for processing.
3. For 2 of the 5 receipts tested, an official receipt was not created within one business day. As required by Chapter 7, Section 3, of the Internal Accounts Procedures Manual, a receipt from internal accounts software (SFO) must follow within one business day of the ROMC remittance.

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Ortona Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Osceola Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

**THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2017

Osteen Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Palm Terrace Elementary

Repeated comments from prior year:

1. Purchase orders and/or requests were not completed prior to the purchase being made for 1 of the 5 disbursements tested. As required by Chapter 15, Section 1, of the Internal Accounts Procedures Manual, a purchase order and/or request form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.
2. The Report of Tickets Sold form was not filled out correctly for the only ticket sale tested. As required by Chapter 9, Section 5, of the Internal Accounts Procedures Manual, a Report of Tickets Sold form is required to be completed for all events involving pre-numbered ticket sales.
3. The Fundraising Activities Report was not completed correctly for 1 of the 3 fundraisers tested. As required by Chapter 8, Section 1, of the Internal Accounts Procedures Manual, the Fundraising Activities Report is required to be properly completed for all fundraising events.

Current year new comments:

4. A contract for goods or services with the school did not have prior approval by the principal before being executed. As required by Chapter 15, Section 15, of the Internal Accounts Procedures Manual, all contracts are to be signed by principal prior to inception.
5. Sales tax was not paid on 1 of the 3 fundraiser nonexempt purchases tested. As required by Chapter 8, Section 1, of the Internal Accounts Procedures Manual, Florida sales tax must be paid on all fundraising purchases, unless otherwise exempt.
6. For 1 of the 5 receipts tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper's office are required to be turned in no later than the next business day.

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Pathways Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Pierson Elementary

Repeated comments from prior year:

1. For 1 of the 5 receipts tested, funds were not deposited within five days of collection. As required by Chapter 7, Section 5, of the Internal Accounts Procedures Manual, all funds are required to be deposited no later than five business days after collection.

Current year new comments:

- None

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Pine Ridge High

Repeated comments from prior year:

1. Two checks were signed by only one authorized individual. As required by Chapter 4, Section 1, of the Internal Accounts Procedures Manual, all checks must be signed by two authorized individuals.

Current year new comments:

2. For 1 of the 5 receipts and 2 of the 5 ticket reports tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper's office are required to be turned in no later than the next business day.

**THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2017

Pine Trail Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Port Orange Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. Purchase orders and/or requests were not completed prior to the nonexempt purchase being made for 1 of the 5 disbursements tested. As required by Chapter 15, Section 1, of the Internal Accounts Procedures Manual, a purchase order and/or request form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.
2. No supporting documentation could be obtained for a donation made to the school. As required by Chapter 14, Section 6, of the Internal Accounts Procedures Manual, documentation to support the donor's intent shall be maintained on file and a letter of acknowledgement should be sent to the donor from the school.

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Pride Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

R.J. Longstreet Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. For 2 of the 5 receipts tested, an official receipt was not created within one business day. As required by Chapter 7, Section 3, of the Internal Accounts Procedures Manual, a receipt from internal accounts software (SFO) must follow within one business day of the ROMC remittance.

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Read-Pattillo Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. For 1 of the 5 receipts tested, an official receipt was not created within one business day. As required by Chapter 7, Section 3, of the Internal Accounts Procedures Manual, a receipt from internal accounts software (SFO) must follow within one business day of the ROMC remittance.

**THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2017

River Springs Middle

Repeated comments from prior year:

- None

Current year new comments:

- None

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Riverview Learning Center

Repeated comments from prior year:

- None

Current year new comments:

1. For 1 of the 5 receipts tested, funds were not deposited within five days of collection. As required by Chapter 7, Section 5, of the Internal Accounts Procedures Manual, all funds are required to be deposited no later than five business days after collection.
2. The Report of Tickets Sold form was not filled out correctly for the only ticket sale tested. As required by Chapter 9, Section 5, of the Internal Accounts Procedures Manual, a Report of Tickets Sold form is required to be completed for all events involving pre-numbered ticket sales.
3. For 2 of the 5 receipts tested, funds were collected directly by the bookkeeper. As required by Chapter 7, Section 1, of the Internal Accounts Procedures Manual, in order to maintain adequate segregation of duties, someone other than the bookkeeper should be collecting funds and writing individual receipts.

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Seabreeze High

Repeated comments from prior year:

- None

Current year new comments:

1. Sales tax was not paid on 1 of the 5 fundraiser nonexempt purchases tested. As required by Chapter 8, Section 1, of the Internal Accounts Procedures Manual, Florida sales tax must be paid on all fundraising purchases, unless otherwise exempt.
2. For 1 of the 5 receipts tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper's office are required to be turned in no later than the next business day.

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Silver Sands Middle

Repeated comments from prior year:

- None

Current year new comments:

1. Section D of the Fundraising Activities Report was not completed timely for 5 of the 5 fundraisers tested. As required by Chapter 8, Section 4, of the Internal Accounts Procedures Manual, Section D of the Fundraising Activities Report is required to be completed within five business days after the fundraising activity is completed.
2. For 1 of the 5 ticket forms tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper's office are required to be turned in no later than the next business day.

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

South Daytona Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. Purchase orders and/or requests were not completed prior to the purchase being made for 2 of the 5 disbursements tested. As required by Chapter 15, Section 1, of the Internal Accounts Procedures Manual, a purchase order and/or request form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.
2. A signature stamp is being used to document the principal's approval. As required by Chapter 4, Section 1, of the Internal Accounts Procedures Manual, facsimile signatures are strictly prohibited.

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Southwestern Middle

Repeated comments from prior year:

- None

Current year new comments:

1. For 2 of the 5 receipts tested, an official receipt was not created within one business day. As required by Chapter 7, Section 3, of the Internal Accounts Procedures Manual, a receipt from internal accounts software (SFO) must follow within one business day of the ROMC remittance.
2. The Report of Tickets Sold form was not filled out correctly for 1 of the 5 ticket sales tested. As required by Chapter 9, Section 5, of the Internal Accounts Procedures Manual, a Report of Tickets Sold form is required to be completed for all events involving pre-numbered ticket sales.
3. A contract for goods or services with the school did not have prior approval by the principal before being executed. As required by Chapter 15, Section 15, of the Internal Accounts Procedures Manual, all contracts are to be signed by principal prior to inception.

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Spirit Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. Report of Monies Collected (ROMC) forms were not completed correctly for 1 of the 5 receipts tested. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, the ROMC is required to be completed correctly each day funds are collected.
2. For 1 of the 5 receipts tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper's office are required to be turned in no later than the next business day.

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Spruce Creek Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. A contract for goods or services with the school did not have prior approval by the principal before being executed. As required by Chapter 15, Section 15, of the Internal Accounts Procedures Manual, all contracts are to be signed by principal prior to inception.
2. Purchase orders and/or requests were not completed prior to the nonexempt purchase being made for 2 of the 5 disbursements tested. As required by Chapter 15, Section 1, of the Internal Accounts Procedures Manual, a purchase order and/or request form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.
3. School Board approval was not obtained for a donation greater than \$500. As required by Chapter 14, Section 7, of the Internal Accounts Procedures Manual, an individual gift or donation of \$500 or more requires School Board approval.
4. The Fundraising Activities Report was not completed correctly for 1 of the 5 fundraisers tested. As required by Chapter 8, Section 1, of the Internal Accounts Procedures Manual, the Fundraising Activities Report is required to be properly completed for all fundraising events.
5. Sales tax was not paid on 1 of the 5 fundraiser purchases tested. As required by Chapter 8, Section 1, of the Internal Accounts Procedures Manual, Florida sales tax must be paid on all fundraising purchases, unless otherwise exempt.

**THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2017

Spruce Creek High

Repeated comments from prior year:

- None

Current year new comments:

- None

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Sugar Mill Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. No supporting documentation could be obtained for a donation made to the school. As required by Chapter 14, Section 6, of the Internal Accounts Procedures Manual, documentation to support the donor's intent shall be maintained on file and a letter of acknowledgement should be sent to the donor from the school.
2. A contract for goods or services with the school did not have prior approval by the principal before being executed. As required by Chapter 15, Section 15, of the Internal Accounts Procedures Manual, all contracts are to be signed by principal prior to inception.

**THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2017

Sunrise Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

**THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2017

Sweetwater Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

T. Dewitt Taylor Middle-High

Repeated comments from prior year:

1. Eight checks were signed by only one authorized individual. As required by Chapter 4, Section 1, of the Internal Accounts Procedures Manual, all checks must be signed by two authorized individuals.
2. The Fundraising Activities Report was not completed correctly for 3 of the 5 fundraisers tested. As required by Chapter 8, Section 1, of the Internal Accounts Procedures Manual, the Fundraising Activities Report is required to be properly completed for all fundraising events.

Current year new comments:

- None

**THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2017

Timbercrest Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

**THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2017

Tomoka Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

**THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2017

Turie T. Small Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

University High

Repeated comments from prior year:

- None

Current year new comments:

- None

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Volusia Pines Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. For 2 of the 5 receipts tested, an official receipt was not created within one business day. As required by Chapter 7, Section 3, of the Internal Accounts Procedures Manual, a receipt from internal accounts software (SFO) will follow within one business day of the ROMC remittance.
2. For 1 of the 5 receipts tested, the funds were not turned in to the bookkeeper by the next business day after collection. As required by Chapter 7, Section 2, of the Internal Accounts Procedures Manual, all funds collected outside of the bookkeeper's office are required to be turned in no later than the next business day.

THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2017

Westside Elementary

Repeated comments from prior year:

1. Purchase orders and/or requests were not completed prior to the nonexempt purchase being made for 3 of the 5 disbursements tested. As required by Chapter 15, Section 1, of the Internal Accounts Procedures Manual, a purchase order and/or request form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.

Current year new comments:

2. For 2 of the 5 receipts tested, an official receipt was not created within one business day. As required by Chapter 7, Section 3, of the Internal Accounts Procedures Manual, a receipt from internal accounts software (SFO) will follow within one business day of the ROMC remittance.
3. For 1 of the 5 receipts tested, funds were not deposited within five days of collection. As required by Chapter 7, Section 5, of the Internal Accounts Procedures Manual, all funds are required to be deposited no later than five business days after collection.
4. The Fundraising Activities Report was not completed correctly for 2 of the 2 fundraisers tested. As required by Chapter 8, Section 1, of the Internal Accounts Procedures Manual, the Fundraising Activities Report is required to be properly completed for all fundraising events.

**THE SCHOOL DISTRICT OF VOLUSIA COUNTY, FLORIDA
SCHOOL INTERNAL FUNDS
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2017

Woodward Avenue Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None