



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

FINANCIAL STATEMENT AND
SUPPLEMENTAL SCHEDULE

For the Years Ended June 30, 2016

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, 2016 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, 2016, 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, 2016, 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, 2016 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 20, 2016 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 20, 2016

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

YEAR ENDED JUNE 30, 2016

	<u>July 1, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2016</u>
Assets				
Cash and cash equivalents	\$ 5,375,875	\$ 13,258,537	\$ 12,730,678	\$ 5,903,734
Accounts receivable	11,000	-	-	11,000
Inventory	579	-	579	-
	<u>5,387,454</u>	<u>13,258,537</u>	<u>12,731,257</u>	<u>5,914,734</u>
Total assets	<u>\$ 5,387,454</u>	<u>\$ 13,258,537</u>	<u>\$ 12,731,257</u>	<u>\$ 5,914,734</u>
Liabilities				
Accounts payable	\$ 193,567	\$ 277,653	\$ 193,567	\$ 277,653
Internal accounts payable	5,193,887	12,980,884	12,537,690	5,637,081
	<u>5,387,454</u>	<u>13,258,537</u>	<u>12,731,257</u>	<u>5,914,734</u>
Total liabilities	<u>\$ 5,387,454</u>	<u>\$ 13,258,537</u>	<u>\$ 12,731,257</u>	<u>\$ 5,914,734</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 are comprised of individual account balances of the 71 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 Schools, 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 School District of Volusia County, Florida, 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, 2016

	<u>Atlantic High</u>	<u>Blue Lake Elementary</u>	<u>Campbell Middle</u>	<u>Champion Elementary</u>
Internal accounts payable - beginning of year	\$ 122,982	\$ 18,331	\$ 22,302	\$ 40,371
Additions:				
Athletics	185,031	-	12,089	-
Music	17,252	-	1,365	-
Classes	90,557	16,127	29,618	21,019
Clubs	25,979	1,930	17,810	1,200
Department	5,980	5,578	7,671	14,383
Trust	47,808	13,607	11,420	4,863
General	103,605	12,777	11,688	14,786
Total additions	<u>476,212</u>	<u>50,019</u>	<u>91,661</u>	<u>56,251</u>
Deductions:				
Athletics	200,523	-	9,537	-
Music	19,426	-	1,338	-
Classes	77,623	18,942	29,038	18,087
Clubs	21,107	2,321	17,324	1,223
Department	4,443	6,962	1,804	15,553
Trust	38,916	10,494	1,151	5,232
General	49,528	8,653	13,706	6,644
Total deductions:	<u>411,566</u>	<u>47,372</u>	<u>73,898</u>	<u>46,739</u>
Internal accounts payable - end of year	<u>\$ 187,628</u>	<u>\$ 20,978</u>	<u>\$ 40,065</u>	<u>\$ 49,883</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, 2016

	<u>Chisholm Elementary</u>	<u>Citrus Grove Elementary</u>	<u>Coronado Beach Elementary</u>	<u>Creekside Middle</u>
Internal accounts payable - beginning of year	\$ 24,951	\$ 34,352	\$ 15,033	\$ 49,810
Additions:				
Athletics	-	-	-	12,968
Music	-	-	-	39,909
Classes	7,409	16,465	4,192	190,905
Clubs	16,689	5,146	246	5,274
Department	8,635	14,556	8,253	27,493
Trust	2,943	15,241	9,902	6,520
General	14,712	23,603	14,313	61,621
Total additions	<u>50,388</u>	<u>75,011</u>	<u>36,906</u>	<u>344,690</u>
Deductions:				
Athletics	-	-	-	11,989
Music	-	-	-	42,146
Classes	10,396	17,078	4,952	192,896
Clubs	16,038	2,389	246	8,310
Department	9,360	14,006	11,958	22,501
Trust	3,745	21,734	8,920	7,081
General	19,632	22,568	15,251	37,164
Total deductions:	<u>59,171</u>	<u>77,775</u>	<u>41,327</u>	<u>322,087</u>
Internal accounts payable - end of year	<u>\$ 16,168</u>	<u>\$ 31,588</u>	<u>\$ 10,612</u>	<u>\$ 72,413</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, 2016

	<u>Cypress Creek Elementary</u>	<u>David C. Hinson Elementary</u>	<u>DeBary Elementary</u>	<u>DeLand High</u>
Internal accounts payable - beginning of year	\$ 61,906	\$ 61,232	\$ 51,622	\$ 434,679
Additions:				
Athletics	-	5,328	-	283,473
Music	-	9,277	-	186,889
Classes	36,633	113,584	27,585	112,658
Clubs	5,216	10,743	32,103	113,079
Department	35,305	22,002	11,188	2,323
Trust	49,571	8,558	14,375	25,797
General	62,951	44,574	54,443	184,739
Total additions	<u>189,676</u>	<u>214,066</u>	<u>139,694</u>	<u>908,958</u>
Deductions:				
Athletics	-	4,111	-	296,588
Music	-	10,880	-	181,592
Classes	36,921	113,697	28,173	104,455
Clubs	6,060	10,222	31,561	101,328
Department	31,735	17,581	15,410	7,362
Trust	52,588	8,580	24,161	24,199
General	69,233	47,195	61,224	115,636
Total deductions:	<u>196,537</u>	<u>212,266</u>	<u>160,529</u>	<u>831,160</u>
Internal accounts payable - end of year	<u>\$ 55,045</u>	<u>\$ 63,032</u>	<u>\$ 30,787</u>	<u>\$ 512,477</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, 2016

	<u>DeLand Middle</u>	<u>Deltona High</u>	<u>Deltona Lakes Elementary</u>	<u>Deltona Middle</u>
Internal accounts payable - beginning of year	\$ 74,499	\$ 190,750	\$ 29,195	\$ 28,938
Additions:				
Athletics	7,622	185,320	-	9,524
Music	17,203	36,449	-	47,801
Classes	94,832	116,924	35,660	40,137
Clubs	32,783	89,571	370	3,563
Department	20,251	3,645	10,370	13,164
Trust	127	41,878	5,072	273
General	18,466	106,411	20,016	31,082
Total additions	<u>191,284</u>	<u>580,198</u>	<u>71,488</u>	<u>145,544</u>
Deductions:				
Athletics	4,900	156,631	-	8,739
Music	14,353	33,123	-	45,961
Classes	93,311	115,195	37,145	36,672
Clubs	36,096	81,973	210	2,048
Department	30,314	3,848	11,598	10,167
Trust	262	63,733	6,202	1,280
General	17,584	73,589	16,635	23,996
Total deductions:	<u>196,820</u>	<u>528,092</u>	<u>71,790</u>	<u>128,863</u>
Internal accounts payable - end of year	<u>\$ 68,963</u>	<u>\$ 242,856</u>	<u>\$ 28,893</u>	<u>\$ 45,619</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, 2016

	<u>Discovery Elementary</u>	<u>Edgewater Public Elementary</u>	<u>Edith I. Starke Elementary</u>	<u>eLearning East</u>
Internal accounts payable - beginning of year	\$ 33,563	\$ 25,782	\$ 12,529	\$ 664
Additions:				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	13,361	17,368	10,776	-
Clubs	90	4,546	1,905	-
Department	11,603	9,527	7,263	-
Trust	2,657	12,098	14,070	-
General	21,895	22,501	17,606	-
Total additions	<u>49,606</u>	<u>66,040</u>	<u>51,620</u>	<u>-</u>
Deductions:				
Athletics	-	-	-	-
Music	-	49	77	-
Classes	15,096	17,070	6,865	-
Clubs	99	4,661	992	-
Department	13,945	10,059	7,268	-
Trust	356	14,329	11,498	475
General	29,991	23,521	16,669	189
Total deductions:	<u>59,487</u>	<u>69,689</u>	<u>43,369</u>	<u>664</u>
Internal accounts payable - end of year	<u>\$ 23,682</u>	<u>\$ 22,133</u>	<u>\$ 20,780</u>	<u>\$ -</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, 2016

	<u>eLearning West</u>	<u>Enterprise Elementary</u>	<u>Forest Lake Elementary</u>	<u>Freedom Elementary</u>
Internal accounts payable - beginning of year	\$ 1,374	\$ 33,953	\$ 30,058	\$ 29,914
Additions:				
Athletics	-	-	-	-
Music	-	-	-	996
Classes	-	18,403	27,353	39,306
Clubs	-	1,477	3,904	1,697
Department	-	9,347	9,439	18,524
Trust	-	1,488	3,888	11,476
General	-	6,422	8,329	15,378
Total additions	<u>-</u>	<u>37,137</u>	<u>52,913</u>	<u>87,377</u>
Deductions:				
Athletics	-	-	-	-
Music	-	-	-	30
Classes	-	20,340	26,707	39,957
Clubs	-	1,087	3,655	1,651
Department	-	9,475	10,200	19,568
Trust	-	607	4,309	6,076
General	1,374	27,908	12,998	17,087
Total deductions:	<u>1,374</u>	<u>59,417</u>	<u>57,869</u>	<u>84,369</u>
Internal accounts payable - end of year	<u>\$ -</u>	<u>\$ 11,673</u>	<u>\$ 25,102</u>	<u>\$ 32,922</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, 2016

	<u>Friendship Elementary</u>	<u>Galaxy Middle</u>	<u>George W. Marks Elementary</u>	<u>Heritage Middle</u>
Internal accounts payable - beginning of year	\$ 9,742	\$ 65,093	\$ 34,270	\$ 84,779
Additions:				
Athletics	-	4,693	-	4,434
Music	-	36,436	-	4,090
Classes	4,848	88,965	9,611	62,753
Clubs	10	26,337	623	15,285
Department	6,501	19,612	13,166	19,203
Trust	-	23,600	42,237	6,855
General	2,470	31,106	14,602	29,046
Total additions	<u>13,829</u>	<u>230,749</u>	<u>80,239</u>	<u>141,666</u>
Deductions:				
Athletics	-	3,550	-	3,118
Music	-	28,966	-	4,663
Classes	4,682	84,212	10,432	67,072
Clubs	-	27,339	730	16,310
Department	5,472	16,528	14,587	18,864
Trust	154	25,613	18,520	12,182
General	4,588	40,509	9,229	38,128
Total deductions:	<u>14,896</u>	<u>226,717</u>	<u>53,498</u>	<u>160,337</u>
Internal accounts payable - end of year	<u>\$ 8,675</u>	<u>\$ 69,125</u>	<u>\$ 61,011</u>	<u>\$ 66,108</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, 2016

	<u>Holly Hill School</u>	<u>Horizon Elementary</u>	<u>Indian River Elementary</u>	<u>Louise S. McInnis Elementary</u>
Internal accounts payable - beginning of year	\$ 53,850	\$ 51,041	\$ 32,968	\$ 16,257
Additions:				
Athletics	3,741	-	-	-
Music	1,410	-	220	-
Classes	17,455	23,474	31,227	5,436
Clubs	8,193	-	4,362	-
Department	11,481	13,561	14,942	8,586
Trust	2,024	14,699	7,309	4,787
General	13,307	8,782	30,065	2,874
Total additions	<u>57,611</u>	<u>60,516</u>	<u>88,125</u>	<u>21,683</u>
Deductions:				
Athletics	2,096	-	-	-
Music	1,456	-	110	-
Classes	15,056	23,013	31,601	5,512
Clubs	9,273	-	3,967	-
Department	10,567	11,707	15,055	8,335
Trust	1,991	12,377	4,369	4,604
General	33,159	12,176	22,464	4,207
Total deductions:	<u>73,598</u>	<u>59,273</u>	<u>77,566</u>	<u>22,658</u>
Internal accounts payable - end of year	<u>\$ 37,863</u>	<u>\$ 52,284</u>	<u>\$ 43,527</u>	<u>\$ 15,282</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, 2016

	<u>Mainland High</u>	<u>Manatee Cove Elementary</u>	<u>New Smyrna Beach High</u>	<u>New Smyrna Beach Middle</u>
Internal accounts payable - beginning of year	\$ 159,607	\$ 28,576	\$ 619,856	\$ 115,365
Additions:				
Athletics	329,076	-	273,904	5,424
Music	125,414	-	20,106	13,276
Classes	111,848	28,030	97,035	142,094
Clubs	55,799	2,594	177,530	55,223
Department	953	29,590	10,557	26,826
Trust	52,545	797	152,896	5,181
General	236,183	14,201	137,450	54,131
Total additions	<u>911,818</u>	<u>75,212</u>	<u>869,478</u>	<u>302,155</u>
Deductions:				
Athletics	365,068	-	249,815	2,910
Music	98,139	-	20,683	11,550
Classes	93,986	28,688	98,512	138,056
Clubs	61,546	3,285	175,143	37,461
Department	547	17,634	8,732	29,868
Trust	69,220	252	163,594	8,602
General	179,193	8,553	70,683	55,260
Total deductions:	<u>867,699</u>	<u>58,412</u>	<u>787,162</u>	<u>283,707</u>
Internal accounts payable - end of year	<u>\$ 203,726</u>	<u>\$ 45,376</u>	<u>\$ 702,172</u>	<u>\$ 133,813</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, 2016

	<u>Orange City Elementary</u>	<u>Ormond Beach Elementary</u>	<u>Ormond Beach Middle</u>	<u>Ortona Elementary</u>
Internal accounts payable - beginning of year	\$ 15,101	\$ 45,651	\$ 19,042	\$ 25,944
Additions:				
Athletics	-	-	13,267	-
Music	-	-	14,334	-
Classes	30,591	15,997	150,783	8,124
Clubs	2,426	1,178	1,962	-
Department	8,899	4,468	27,073	1,587
Trust	3,434	9,139	2,633	51,569
General	12,536	6,339	29,647	10,257
Total additions	<u>57,886</u>	<u>37,121</u>	<u>239,699</u>	<u>71,537</u>
Deductions:				
Athletics	-	-	7,987	-
Music	-	-	13,905	-
Classes	32,880	15,314	149,871	7,163
Clubs	2,079	1,757	1,842	27
Department	8,991	5,213	19,126	1,540
Trust	2,681	4,822	2,754	50,726
General	11,449	15,454	21,908	13,987
Total deductions:	<u>58,080</u>	<u>42,560</u>	<u>217,393</u>	<u>73,443</u>
Internal accounts payable - end of year	<u>\$ 14,907</u>	<u>\$ 40,212</u>	<u>\$ 41,348</u>	<u>\$ 24,038</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, 2016

	<u>Osceola Elementary</u>	<u>Osteen Elementary</u>	<u>Palm Terrace Elementary</u>	<u>Pathways Elementary</u>
Internal accounts payable - beginning of year	\$ 37,013	\$ 12,824	\$ 41,939	\$ 27,584
Additions:				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	14,088	17,878	11,811	39,151
Clubs	6,071	492	16	1,471
Department	3,899	13,009	12,545	20,998
Trust	2,073	17,238	1,286	35,456
General	9,765	20,366	5,764	25,104
Total additions	<u>35,896</u>	<u>68,983</u>	<u>31,422</u>	<u>122,180</u>
Deductions:				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	13,908	17,712	11,408	38,581
Clubs	6,069	1,749	937	1,403
Department	6,144	11,905	12,894	24,902
Trust	3,637	13,745	1,343	38,244
General	21,492	18,638	10,588	20,445
Total deductions:	<u>51,250</u>	<u>63,749</u>	<u>37,170</u>	<u>123,575</u>
Internal accounts payable - end of year	<u>\$ 21,659</u>	<u>\$ 18,058</u>	<u>\$ 36,191</u>	<u>\$ 26,189</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, 2016

	<u>Pierson Elementary</u>	<u>Pine Ridge High</u>	<u>Pine Trail Elementary</u>	<u>Port Orange Elementary</u>
Internal accounts payable - beginning of year	\$ 26,295	\$ 131,868	\$ 55,749	\$ 25,432
Additions:				
Athletics	-	171,036	-	-
Music	-	83,454	-	-
Classes	36,708	54,667	31,327	25,282
Clubs	226	111,545	1,273	473
Department	11,013	12,937	9,606	8,107
Trust	15,278	26,075	32,995	1,508
General	23,376	70,954	9,844	40,266
Total additions	<u>86,601</u>	<u>530,668</u>	<u>85,045</u>	<u>75,636</u>
Deductions:				
Athletics	-	166,839	-	-
Music	-	74,267	-	-
Classes	33,450	52,575	32,032	24,505
Clubs	67	108,146	1,260	561
Department	10,597	12,442	8,233	10,746
Trust	14,121	27,222	42,891	1,738
General	27,208	58,588	11,103	34,328
Total deductions:	<u>85,443</u>	<u>500,079</u>	<u>95,519</u>	<u>71,878</u>
Internal accounts payable - end of year	<u>\$ 27,453</u>	<u>\$ 162,457</u>	<u>\$ 45,275</u>	<u>\$ 29,190</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, 2016

	<u>Pride Elementary</u>	<u>R.J. Longstreet Elementary</u>	<u>Read-Pattillo Elementary</u>	<u>River Springs Middle</u>
Internal accounts payable - beginning of year	\$ 21,701	\$ 47,677	\$ 37,156	\$ 84,579
Additions:				
Athletics	-	-	-	7,438
Music	-	-	-	12,988
Classes	20,934	15,191	14,231	47,060
Clubs	2,208	377	-	7,307
Department	11,758	7,157	11,532	19,919
Trust	1,811	29,624	3,208	1,750
General	26,113	29,057	51,203	76,350
Total additions	<u>62,824</u>	<u>81,406</u>	<u>80,174</u>	<u>172,812</u>
Deductions:				
Athletics	-	-	-	5,909
Music	-	-	-	13,229
Classes	20,359	16,167	14,502	46,367
Clubs	2,248	471	-	8,196
Department	11,360	11,176	12,860	18,552
Trust	2,172	24,762	2,949	230
General	29,153	29,967	44,666	81,154
Total deductions:	<u>65,292</u>	<u>82,543</u>	<u>74,977</u>	<u>173,637</u>
Internal accounts payable - end of year	<u>\$ 19,233</u>	<u>\$ 46,540</u>	<u>\$ 42,353</u>	<u>\$ 83,754</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, 2016

	<u>Riverview Learning Center</u>	<u>Seabreeze High</u>	<u>Silver Sands Middle</u>	<u>South Daytona Elementary</u>
Internal accounts payable - beginning of year	\$ 68,642	\$ 425,695	\$ 78,622	\$ 36,229
Additions:				
Athletics	-	233,127	11,826	-
Music	-	34,827	20,483	-
Classes	-	93,999	140,130	25,049
Clubs	-	39,267	15,431	600
Department	-	2,356	39,286	11,634
Trust	1,300	60,994	3,285	4,646
General	69,683	132,228	51,550	12,282
Total additions	<u>70,983</u>	<u>596,798</u>	<u>281,991</u>	<u>54,211</u>
Deductions:				
Athletics	-	220,163	8,890	-
Music	-	35,138	19,641	-
Classes	-	84,235	140,766	28,287
Clubs	-	34,687	13,976	560
Department	-	517	37,793	11,837
Trust	1,192	127,922	3,307	1,133
General	85,441	115,179	42,452	19,515
Total deductions:	<u>86,633</u>	<u>617,841</u>	<u>266,825</u>	<u>61,332</u>
Internal accounts payable - end of year	<u>\$ 52,992</u>	<u>\$ 404,652</u>	<u>\$ 93,788</u>	<u>\$ 29,108</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, 2016

	<u>Southwestern Middle</u>	<u>Spirit Elementary</u>	<u>Spruce Creek Elementary</u>	<u>Spruce Creek High</u>
Internal accounts payable - beginning of year	\$ 31,533	\$ 33,017	\$ 24,232	\$ 361,062
Additions:				
Athletics	5,943	-	-	445,417
Music	11,055	-	-	12,102
Classes	81,883	33,586	22,818	304,967
Clubs	2,444	1,109	13,364	82,926
Department	16,653	14,316	17,170	23,677
Trust	362	501	9,053	236,138
General	21,550	12,738	41,355	258,791
Total additions	<u>139,890</u>	<u>62,250</u>	<u>103,760</u>	<u>1,364,018</u>
Deductions:				
Athletics	7,800	-	-	450,475
Music	9,321	-	-	10,890
Classes	80,983	34,389	24,640	320,605
Clubs	3,121	1,228	11,652	81,973
Department	17,710	15,081	16,552	13,442
Trust	668	621	9,369	170,156
General	16,983	18,452	38,506	269,805
Total deductions:	<u>136,586</u>	<u>69,771</u>	<u>100,719</u>	<u>1,317,346</u>
Internal accounts payable - end of year	<u>\$ 34,837</u>	<u>\$ 25,496</u>	<u>\$ 27,273</u>	<u>\$ 407,734</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, 2016

	<u>Sugar Mill Elementary</u>	<u>Sunrise Elementary</u>	<u>Sweetwater Elementary</u>	<u>T. Dewitt Taylor Middle-High</u>
Internal accounts payable - beginning of year	\$ 13,259	\$ 89,499	\$ 50,341	\$ 175,011
Additions:				
Athletics	-	-	-	128,370
Music	-	-	-	3,618
Classes	18,555	18,045	46,231	14,102
Clubs	2,293	2,759	870	37,771
Department	18,778	8,602	38,324	11,161
Trust	3,605	10,665	40,923	41,443
General	20,143	10,897	43,283	72,652
Total additions	<u>63,374</u>	<u>50,968</u>	<u>169,631</u>	<u>309,117</u>
Deductions:				
Athletics	-	-	-	136,800
Music	-	-	-	3,938
Classes	18,483	17,795	45,238	16,117
Clubs	2,149	2,624	1,058	36,880
Department	19,495	8,231	40,406	11,076
Trust	305	6,714	42,199	40,902
General	18,898	19,225	28,731	44,517
Total deductions:	<u>59,330</u>	<u>54,589</u>	<u>157,632</u>	<u>290,230</u>
Internal accounts payable - end of year	<u>\$ 17,303</u>	<u>\$ 85,878</u>	<u>\$ 62,340</u>	<u>\$ 193,898</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, 2016

	<u>Timbercrest Elementary</u>	<u>Tomoka Elementary</u>	<u>Turie T. Small Elementary</u>	<u>University High</u>
Internal accounts payable - beginning of year	\$ 33,404	\$ 65,634	\$ 23,505	\$ 216,203
Additions:				
Athletics	-	-	-	188,676
Music	-	-	-	21,389
Classes	23,755	23,491	1,240	139,178
Clubs	622	1,300	292	105,979
Department	14,795	14,033	3,011	21,194
Trust	12,512	39,538	606	52,822
General	23,800	27,473	12,784	150,501
Total additions	<u>75,484</u>	<u>105,835</u>	<u>17,933</u>	<u>679,739</u>
Deductions:				
Athletics	-	-	-	159,994
Music	-	-	-	20,429
Classes	23,901	23,037	872	143,377
Clubs	632	1,462	266	102,401
Department	12,343	19,172	2,954	28,509
Trust	12,764	49,615	570	42,127
General	20,905	30,222	19,418	118,054
Total deductions:	<u>70,545</u>	<u>123,508</u>	<u>24,080</u>	<u>614,891</u>
Internal accounts payable - end of year	<u>\$ 38,343</u>	<u>\$ 47,961</u>	<u>\$ 17,358</u>	<u>\$ 281,051</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, 2016

	<u>Volusia Pines Elementary</u>	<u>Westside Elementary</u>	<u>Woodward Avenue Elementary</u>	<u>Total</u>
Internal accounts payable - beginning of year	\$ 37,028	\$ 50,435	\$ 24,787	\$ 5,193,887
Additions:				
Athletics	-	-	-	2,527,727
Music	-	-	-	772,343
Classes	13,489	9,315	24,116	3,271,420
Clubs	6,550	-	1,179	1,173,058
Department	8,255	6,128	13,801	919,159
Trust	3,517	1,733	10,544	1,385,826
General	7,196	62,278	7,091	2,931,351
Total additions	<u>39,007</u>	<u>79,454</u>	<u>56,731</u>	<u>12,980,884</u>
Deductions:				
Athletics	-	-	-	2,484,432
Music	-	-	-	715,300
Classes	10,803	10,581	24,222	3,236,563
Clubs	7,919	-	899	1,125,954
Department	8,731	6,465	12,789	912,797
Trust	2,266	17,828	3,820	1,404,921
General	7,074	80,075	8,019	2,657,723
Total deductions:	<u>36,793</u>	<u>114,949</u>	<u>49,749</u>	<u>12,537,690</u>
Internal accounts payable - end of year	<u>\$ 39,242</u>	<u>\$ 14,940</u>	<u>\$ 31,769</u>	<u>\$ 5,637,081</u>

**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, 2016 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 20, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the School District of Volusia County, Florida 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 School District of Volusia County, Florida 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 black ink that reads "Cheryl Behrman LLP". The signature is written in a cursive style.

Orlando, Florida
October 20, 2016

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

MANAGEMENT LETTER OF SPECIFIC
SCHOOL FINDINGS

For the Year Ended June 30, 2016



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, 2016, 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 72.

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

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

A handwritten signature in black ink that reads 'Cherry Bekaert LLP'. The signature is written in a cursive, flowing style.

Orlando, Florida
October 20, 2016

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

For the Year Ended June 30, 2016

Atlantic High

Repeated comments from prior year:

- None

Current year new comments:

1. Contracts were signed by personnel other than the principal. 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. 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. Purchase orders/requests were not completed prior to the purchase being made for 4 of the 5 disbursements tested. As required by Chapter 15, Section 1 of the Internal Accounts Procedures Manual, a purchase order/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, 2016

Blue Lake Elementary

Repeated comments from prior year:

1. Purchase orders/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/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 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.

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

For the Year Ended June 30, 2016

Campbell Middle

Repeated comments from prior year:

1. For 4 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 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.

Current year new comments:

3. Purchase orders/requests were not completed prior to the purchase being made for 5 of the 5 disbursements tested. As required by Chapter 15, Section 1 of the Internal Accounts Procedures Manual, a purchase order/request form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.
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. The Report of Tickets Sold form was not filled out correctly for 4 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.

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

For the Year Ended June 30, 2016

Champion 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, 2016

Chisholm Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. Purchase orders/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/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, 2016

Citrus Grove 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, 2016

Coronado 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, 2016

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, 2016

Cypress Creek Elementary

Repeated comments from prior year:

- None

Current year new comments:

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.
2. 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.
3. 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, 2016

David C. Hinson Middle

Repeated comments from prior year:

- None

Current year new comments:

1. A formal written quote was not obtained for 2 of the 4 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.

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

For the Year Ended June 30, 2016

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, 2016

DeLand High

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. Checks #2549-2555 were not properly voided. As required by Chapter 4, Section 3 of the Internal Accounts Procedures Manual, all checks must be marked "VOID," have the signature section defaced, and filed appropriately.

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

For the Year Ended June 30, 2016

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, 2016

Deltona High

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, 2016

Deltona Lakes Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. 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.
2. 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.
3. Receipts and Disbursements reports were not signed by the principal for 1 of the 12 reports tested. As required by Chapter 21, Section 1 of the Internal Accounts Procedures Manual, all Receipts and Disbursements reports are required to be signed by the bookkeeper and principal immediately upon receipt.

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

For the Year Ended June 30, 2016

Deltona 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.

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

For the Year Ended June 30, 2016

Discovery Elementary

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. 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, 2016

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, 2016

Edith I. Starke Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. 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, 2016

eLearning East

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, 2016

eLearning West

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, 2016

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, 2016

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, 2016

Freedom Elementary

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.

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

For the Year Ended June 30, 2016

Friendship 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, 2016

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, 2016

George W. Marks 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, 2016

Heritage Middle

Repeated comments from prior year:

- None

Current year new comments:

1. Purchase orders/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/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, 2016

Holly Hill School

Repeated comments from prior year:

1. The book fair contract was not signed by the principal. 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. There was no inventory report for the pre-numbered tickets. As required by Chapter 9, Section 4 of the Internal Accounts Procedures Manual, all tickets must be accounted for on a ticket inventory report and inventoried by the bookkeeper at the end of the year.
3. Purchase orders/requests were not completed prior to the 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/request form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.
4. Receipts and Disbursements reports could not be located. As required by Chapter 21, Section 3 of the Internal Accounts Procedures Manual, Receipts and Disbursements reports must be retained for ten (10) fiscal years.

Current year new comments:

5. The Report of Tickets Sold form was not filled out correctly for all of the 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.
6. Report of Monies Collected (ROMC) forms were not completed correctly for 1 of the 5 ticket sales tested. As required by Chapter 9, Section 5 of the Internal Accounts Procedures Manual, a ROMC is required to be filled out at the end of each event and turned into the bookkeeper by the next business day.
7. 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.
8. Sales tax was not paid on 3 of the 3 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, 2016

Horizon Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. Purchase orders/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/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, 2016

Indian River Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. The Fundraising Activities Report was not completed correctly for 2 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.

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

For the Year Ended June 30, 2016

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, 2016

Mainland High

Repeated comments from prior year:

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) was not completed properly for 1 of the 5 cash receipts tested. As required by Chapter 7, Section 2 of the Internal Accounts Procedures Manual, the ROMC is required to be completed each day monies are collected.
3. Purchase orders/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/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:

4. 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.
5. Three 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.

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

For the Year Ended June 30, 2016

Manatee Cove 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, 2016

New Smyrna Beach High

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. The Report of Tickets Sold form was not filled out correctly for 3 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. The Fundraising Activities Report was not completed correctly for 2 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.

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

For the Year Ended June 30, 2016

New Smyrna Beach Middle

Repeated comments from prior year:

1. Purchase orders/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/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. Sales tax was not paid on 1 of the 3 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.
3. 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, 2016

Orange City Elementary

Repeated comments from prior year:

1. Receipts and Disbursements reports were not signed by the bookkeeper for all reports tested. As required by Chapter 21, Section 1 of the Internal Accounts Procedures Manual, all Receipts and Disbursements reports are required to be signed by the bookkeeper and principal immediately upon receipt.

Current year new comments:

2. Purchase orders/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/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, 2016

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, 2016

Ormond Beach 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, 2016

Ortona Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. 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.
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, 2016

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, 2016

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, 2016

Palm Terrace Elementary

Repeated comments from prior year:

1. Purchase orders/requests were not completed prior to the 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/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. Receipts and Disbursements reports were not signed by the principal or bookkeeper for all reports tested. As required by Chapter 21, Section 1 of the Internal Accounts Procedures Manual, all Receipts and Disbursements reports are required to be signed by the bookkeeper and principal immediately upon receipt.
3. The Report of Tickets Sold form was not filled out correctly for 2 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.
4. Twelve 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.
5. Proper supporting documentation was not provided for 7 of the 9 journal entries tested. As required by Chapter 11, Section 1 of the Internal Accounts Procedures Manual, both the bookkeeper and the principal must sign the Journal Entry Proof Sheet and any supporting documentation should be attached.

Current year new comments:

6. Proper supporting documentation was not provided for 1 of the 5 disbursements tested. As required by Chapter 15, Section 1 of the Internal Accounts Procedures Manual, an invoice must be attached to the check stub along with the purchase request and purchase order forms.
7. Proper supporting documentation was not provided for a student refund. As required by Chapter 15, Section 1 of the Internal Accounts Procedures Manual, student refunds are required to have the original receipt, copy of monies collected form, or student history report along with the check stub.
8. For 1 of the 5 receipts and 1 of the 3 ticket sales 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.
9. Bank Reconciliations were not being reviewed timely. As required by Chapter 21, Section 1 of the Internal Accounts Procedures Manual, all Bank Reconciliations are required to be signed by the principal immediately upon receipt.
10. The Fundraising Activities Report was not completed correctly for 2 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.

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

For the Year Ended June 30, 2016

Pathways Elementary

Repeated comments from prior year:

1. Receipts and Disbursements reports were not signed by the bookkeeper for all reports tested. As required by Chapter 21, Section 1 of the Internal Accounts Procedures Manual, all Receipts and Disbursements reports are required to be signed by the bookkeeper and principal immediately upon receipt.

Current year new comments:

2. 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.

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

For the Year Ended June 30, 2016

Pierson Elementary

Repeated comments from prior year:

1. 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.
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.
3. Sales tax was not paid on 3 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.
4. Purchase orders/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/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:

5. 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.

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

For the Year Ended June 30, 2016

Pine Ridge High

Repeated comments from prior year:

1. A signature stamp is being used to document the principal's approval on the Fund Raising Activities Report forms. As required by Chapter 8, Section 1 of the Internal Accounts Procedures Manual, written approval should be obtained to indicate approval by the principal.

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.
3. 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.

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

For the Year Ended June 30, 2016

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, 2016

Port Orange Elementary

Repeated comments from prior year:

1. Receipts and Disbursements reports were not signed by the principal or bookkeeper for 2 of the 12 reports tested. As required by Chapter 21, Section 1 of the Internal Accounts Procedures Manual, all Receipts and Disbursements reports are required to be signed by the bookkeeper and principal immediately upon receipt.

Current year new comments:

2. The Fundraising Activities Report was not completed correctly for 5 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.
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.
4. 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, 2016

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, 2016

R.J. Longstreet Elementary

Repeated comments from prior year:

1. Purchase orders/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/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 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.
3. The Fundraising Activities Report was not completed correctly for 5 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:

4. Report of Monies Collected (ROMC) was not completed properly for 1 of the 5 cash receipts tested. As required by Chapter 7, Section 2 of the Internal Accounts Procedures Manual, the ROMC is required to be completed each day monies are collected.

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

For the Year Ended June 30, 2016

Read-Pattillo 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, 2016

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, 2016

Riverview Learning Center

Repeated comments from prior year:

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.

Current year new comments:

2. Report of Monies Collected (ROMC) was not completed properly for 2 of the 5 cash receipts tested. As required by Chapter 7, Section 2 of the Internal Accounts Procedures Manual, the ROMC is required to be completed each day monies are collected.

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

For the Year Ended June 30, 2016

Seabreeze High

Repeated comments from prior year:

- None

Current year new comments:

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.

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

For the Year Ended June 30, 2016

Silver Sands Middle

Repeated comments from prior year:

- None

Current year new comments:

1. The Report of Tickets Sold form was not filled out correctly for 3 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.

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

For the Year Ended June 30, 2016

South Daytona Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. Receipts and Disbursements reports were not signed by the principal or bookkeeper for all reports tested. As required by Chapter 21, Section 1 of the Internal Accounts Procedures Manual, all Receipts and Disbursements reports are required to be signed by the bookkeeper and principal immediately upon receipt.
2. 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.

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

For the Year Ended June 30, 2016

Southwestern Middle

Repeated comments from prior year:

1. For 1 of the 5 ticket sales 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. Purchase orders/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/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:

- None

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

For the Year Ended June 30, 2016

Spirit 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, 2016

Spruce Creek 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, 2016

Spruce Creek High

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:

- None

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

For the Year Ended June 30, 2016

Sugar Mill Elementary

Repeated comments from prior year:

1. Purchase orders/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/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. 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, 2016

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, 2016

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, 2016

T. Dewitt Taylor Middle-High

Repeated comments from prior year:

1. Purchase orders/requests were not completed prior to the purchase being made for 4 of the 5 disbursements tested. As required by Chapter 15, Section 1 of the Internal Accounts Procedures Manual, a purchase order/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 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.

Current year new comments:

3. 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.
4. 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.
5. Receipts and Disbursements reports were not signed by the principal for 2 of the 12 reports tested. As required by Chapter 21, Section 1 of the Internal Accounts Procedures Manual, all Receipts and Disbursements reports are required to be signed by the bookkeeper and principal immediately upon receipt.

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

For the Year Ended June 30, 2016

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, 2016

Tomoka Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. 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, 2016

Turie T. Small Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. 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.

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

For the Year Ended June 30, 2016

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, 2016

Volusia Pines 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, 2016

Westside Elementary

Repeated comments from prior year:

1. Purchase orders/requests were not completed prior to the 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/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 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. There was no inventory report for the pre-numbered tickets. As required by Chapter 9, Section 4 of the Internal Accounts Procedures Manual, all tickets must be accounted for on a ticket inventory report and inventoried by the bookkeeper at the end of the year.
4. 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, 2016

Woodward Avenue Elementary

Repeated comments from prior year:

- None

Current year new comments:

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