



"Making a Positive Difference"

Office of Internal Auditing

David J. Bryant
CPA, CGAP
Director

Michèle A. Kiker, CGAP
Senior Auditor

Jason D. Gilmore
Auditor

Jeanne Pilgrim
*Property Records
Technician*

Susan Reed
*Administrative
Secretary*

215 West Garden St.
Room 217
Pensacola, Florida
32502

Call: 850-469-6272
Fax: 850-469-6290

[http://old.escambia.k12.fl.us
/adminoff/audit](http://old.escambia.k12.fl.us/adminoff/audit)

Memorandum

TO: File

FROM: David J. Bryant, Director
Office of Internal Auditing

DATE: November 19, 2007

SUBJECT: O.J. Semmes After-School Child Care (ASCC) Review
Follow Up

A review of the ASCC at O.J. Semmes Elementary was performed during February 2007. As a result of that review, the following recommendations were made:

- Determine the outstanding balance due for each student participating in the ASCC program and begin the process of collecting those fees.
- Additional training for existing day care staff on policies and procedures of the ASCC program.
- Increased monitoring and oversight over routine duties.
- Schools participating in the ASCC program should provide the District School-Age Child Care Coordinator with their monthly internal account balance for Child Care Fees.

A follow up review was conducted on October 3, 2007, which included examining August 1, 2007 – September 30, 2007 records, discussion with the current site director, and discussions with District School-Age Child Care Coordinator.

It appears the weaknesses noted during the original review have been addressed and the recommendations have been implemented.

DJB/mak

C: Audit Committee
Jim Paul, Superintendent
Norm Ross, Deputy Superintendent
Paul Fetsko, Assistant Superintendent – Curriculum & Instruction
Carl Leiterman, Director – Workforce Education
Larry Knight, Principal – O.J. Semmes Elementary