



*"Making a Positive Difference"*

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## Memorandum

TO: Malcolm Thomas, Superintendent

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

DATE: May 16, 2011

SUBJECT: Warrington Middle School  
Interim Internal Accounts Audit

Per your request, we conducted an interim audit of the internal accounts for Warrington Middle School for the period ended April 2011. The majority of transactions included in Warrington Middle's internal accounts were processed in accordance with all applicable Florida Statutes, State Board of Education rules, and/or policies and procedures of the School Board. We did note some minor violations. None of these violations are deemed significant nor do they exhibit a lack of internal controls sufficient to rise to the level of an audit finding. These issues were discussed with the bookkeeper prior to the end of the fieldwork. In addition, we performed a follow-up of the 2009-2010 audit findings. It appears the school has adequately addressed those audit findings.

### **DETAILED RESULTS**

We tested a sample of the receipts/deposits, disbursements, transfers, adjustments, and other cash-related transactions processed by Warrington Middle for the period audited. The results of our audit are as follows:

#### **Compliance Violations**

##### *Receipts/Deposits*

We tested collections consisting of 68 receipts and 29 deposits. The compliance violations noted were:

- One deposit was not deposited within five business days after receipt.

##### *Disbursements*

We tested 34 disbursements. The compliance violations noted were:

- Twenty-four disbursements required a Purchase Order. Four out of those 24 disbursements did not include a Purchase Order and one Purchase Order did not indicate prior written approval.
- Four disbursements for the purchase of food items for meetings did not include an agenda as supporting documentation as required.
- One disbursement posted to the F-6080 Unrestricted Donations account was for a staff member's birthday cake. To avoid any perception of impropriety or misuse of resources for personal gain, we recommend charging such items to the F-6100 Faculty Fund account.

## **Other**

### *Concession Items*

During the school year, discussions were held with the school staff and principal regarding proper procedures for purchasing and re-selling concession items and the recording of such transactions. It appears the posting of concessions activity is not limited to one account as recommended.

## **Prior Audit Findings Follow-up**

The original findings in the audit of the 2009-2010 school year were as follows:

- Proper procedures were not followed regarding proper completion of Request for Purchase Orders (RFP).
- Questionable expenditures were made from the G-7000 General Fund account.
- Proper procedures were not followed regarding food sales to students for fundraising activities.
- Proper procedures were not followed regarding coupon book sales for fundraising activities.

Based on the results of our testing, it appears the school has implemented additional procedures and/or internal controls sufficient to correct the findings listed above.

## **CONCLUSION**

The school has adequately addressed prior audit findings. The majority of current-year transactions included in Warrington Middle's internal accounts were processed in accordance with all applicable Florida Statutes, State Board of Education rules, and/or policies and procedures of the School Board.

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