



**Escambia High School**  
*Audit of School Internal Accounts*  
*For the Year Ended June 30, 2017*

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Office of Internal Auditing  
September 2017

**David J. Bryant, CPA, CIA, CFE, CGFM, CRMA**  
*Director – Internal Auditing*

Audit Team:  
**Brad Mostert, CFE**  
*Senior Auditor*

**Michèle A. Kiker, CFE, CGAP, CRMA**  
*Senior Auditor*

**Seth Broussard**  
*Auditing Intern*

## Preface

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The Office of Internal Auditing serves to improve the fiscal accountability and enhance the public's perception of the management and operations of the Escambia County School District. This engagement strives to meet those objectives.

Audits, reviews, and other engagements are determined through a District-wide risk assessment process, and are incorporated into the annual work plan of the Office of Internal Auditing, as approved by the Audit Committee. Other assignments are also undertaken at the request of District management.

This engagement was conducted with the full cooperation of Escambia High School staff and other District personnel.

Any recommendations included in this engagement are designed to improve operations and serve as the basis for informed discussions related to policies and procedures.

This engagement was conducted in accordance with the International Standards for Professional Practice of Internal Auditing, as promulgated by the Institute of Internal Auditors.

We thank the principals, assistant principals, bookkeepers, and various support personnel throughout the District for their cooperation and commitment.



Office of Internal Auditing  
Escambia County School District  
[www.escambia.k12.fl.us/iaudit](http://www.escambia.k12.fl.us/iaudit)  
75 North Pace Blvd. – Suite 403  
Pensacola, Florida 32505

## Executive Summary

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**Escambia High School received a full audit for the 2016-2017 fiscal year.**

Our office audits the internal accounts of the District's schools annually. The authority to conduct these audits is granted in accordance with Florida State Board of Education Rule 6A-1.087 and the Charter for the Office of Internal Auditing.

These audits are conducted on a rotating basis with a sample of schools receiving "full" audits each year, and the other schools receiving "limited" audits. For each full audit, extensive testing procedures are applied to internal funds accounts. Limited audits include cash procedures and reconciliation to independent bank confirmations. For the 2016-2017 fiscal year, Escambia High School received a full audit. This report documents the results of the audit.

The purpose of our audit was to determine whether the financial information reported in the internal accounts reconciles with bank statements and corresponding independent bank confirmations, and to determine compliance of transactions included in those same internal accounts with the governing provisions of Florida Statutes, State Board of Education rules, and policies and procedures of the School Board. We also sought to determine whether any instances of non-compliance were severe enough to render the financial information reported by the school unreliable. We believe our audit provides a reasonable basis for our opinion, findings, and recommendations.

**Two adjusting journal entries were recommended.**

Our audit procedures indicated matters that required adjustment of the school's records. Two adjusting journal entries were necessary:

- To transfer the remaining balance of the two Senior Class accounts to the General account.

These journal entries were processed by the bookkeeper in the following school year.

**Our testing resulted in 7 audit findings.**

Our testing resulted in 7 audit findings:

- The A1117 NSF/Returned Checks account was not properly maintained.
- Minor sports reimbursements were denied by the District.
- Purchases were made without prior written approval.
- There was no evidence of receipt of goods verification on items shipped to the school.
- The L2121 Accounts Payable account was not utilized for all credit cards.
- Credit card late fees and finance charges were assessed to and

**The school's overall fund balance as of June 30, 2017 was \$220,333.28.**

**The majority of transactions included in the school's internal accounts were processed in accordance with applicable policies and procedures.**

- paid by the school.
- Fundraiser Request/Reconciliation (FRR) forms were not properly completed.

The overall fund balance reported by the school at June 30, 2017 was \$220,333.28. We have determined that the financial information reported by the school reconciles with bank statements and independent bank confirmations.

In our opinion, the majority of transactions included in the school's internal accounts were processed in accordance with all applicable Florida Statutes, State Board of Education rules, and policies and procedures of the School Board.

We have also determined that the instances of non-compliance noted above and elsewhere in this report do not have a material effect and are not severe enough to render the financial information unreliable.

This report contains recommendations. The Executive Summary is intended to highlight the various aspects of the report. The full report should be read to understand the basis of our recommendations. We will follow-up on these recommendations approximately 90 days after the school's exit conference.

## Background

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Each year, our office audits the District's schools' internal accounts. The authority to conduct these audits is granted in accordance with Florida State Board of Education Rule 6A-1.087 and the Charter for the Office of Internal Auditing.

School internal funds are defined in the Internal Funds Policy Manual (the Manual) as "all monies collected and disbursed by school personnel within a school, for the benefit of the school, or a school sponsored activity." As further explained in the Manual, "School internal funds shall be used to supplement activities approved by the school board when the District budgetary funds are not available or have been exhausted." More plainly, internal funds include everything from money found on campus to collections from ticket sales for athletic events.

Each year, District schools receive either a "full" audit (including all procedures listed in the Methodology section below), or a "limited" audit, where only certain procedures are performed (such as obtaining third-party confirmation for all cash and investment accounts and reconciliation

**Outside support organizations are not included in this report and are not audited by our office.**

of bank statements and confirmations). For the 2016-2017 fiscal year, Escambia High School received a full audit.

Outside support organizations (school booster clubs and parent teacher associations) affiliated with this school that operate independent of a school's internal accounts **are not included** in this report and **are not audited** by the Office of Internal Auditing.

Escambia High School last received a full audit in the 2014-2015 fiscal year. There were twelve matters that rose to the level of audit findings. There were findings related to the timeliness of bank reconciliations, proper handling of returned checks, lack of proper financial oversight procedures, proper completion of travel forms, proper procedures for fixed asset purchases, proper credit card procedures, timeliness of credit card payments, proper completion of Ticket Sales and Reconciliation forms, deposit composition, timeliness of deposits, fundraising exemption days, and monthly general ledger review, which were determined to be addressed adequately during a subsequent follow-up audit.

**School Administration has been consistent since the last audit.**

The school has had the same principal and bookkeeper in place since the previous audit.

## Objective

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The purpose of our audit was to determine whether the financial information contained in the internal accounts reconciles with bank statements and corresponding independent bank confirmations, and to determine compliance of transactions included in those same internal accounts with the governing provisions of Florida Statutes, State Board of Education rules, and policies and procedures of the School Board. We also sought to determine whether any instances of non-compliance were severe enough to render the financial information unreliable.

We have conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing promulgated by the Institute of Internal Auditors, and have planned and performed our audit to obtain reasonable assurance that transactions were made in accordance with applicable policies and laws and that the financial information presented is reliable.

We believe our audit provides a reasonable basis for our opinion, findings, and recommendations.

## Scope

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State Board of Education Rule 6A-1.087 states that the School Board is responsible for the administration and control of school's internal accounts and in connection therewith shall provide for an audit of those accounts. Pursuant to this rule, we have audited the financial transactions of the internal accounts of the school as of and for the fiscal year ended June 30, 2017. These accounts are the responsibility of the principal of that school.

## Methodology

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**The audit consists of three phases: planning, fieldwork, and reporting.**

Each audit consists of three phases, containing specific steps to ensure it is done in accordance with professional standards and current accepted practice.

### The Planning Phase

The planning phase serves as the initial stage of an audit, where the auditor determines which schools are audited, ensures his or her independence, assesses the overall control environment and risk factors, and selects the samples of transactions to be tested.

### **School Sample**

Rather than auditing 100% of schools each year, a system of rotation is utilized that is based primarily on school classification (i.e., elementary, middle, high).

### **Ensuring Independence**

An independence statement is completed for each school. This statement contains the signature of each auditor certifying that there are no conflicts of interest and that they are free from bias. **No known conflicts were identified.**

**No known conflicts of interest were identified.**

### **Control Risk Assessment**

At the beginning of each audit, the two prior audits and work papers, as well as any follow-up audits, are reviewed. We also determine whether there have been any significant personnel changes (i.e., principal, bookkeeper).

Each school's bookkeeper and principal are given internal control questionnaires to complete prior to their audit beginning. We review the responses, and discuss any items of concern with the appropriate staff. These questionnaires represent only a portion of our assessment of the

**Control Risk for Escambia High School has been assessed at moderate.**

**For our purposes, exceptions of greater than or equal to 20% of the total population may exist before an audit finding is issued.**

overall control environment.

Based on our experience with the school, control risk is assessed at moderate. Therefore, our audit procedures are limited to those in the audit program. If control risk is assessed at a level higher than moderate, additional procedures may be performed.

#### **Transactional Samples**

Statistical sampling for attributes has been chosen. This method allows conclusions to be drawn about the population based on statistical inference. If after testing we determine the sample does not provide adequate coverage of the total population, auditor judgment and discussion with the Director of Internal Auditing are used to determine whether additional sampling methodologies are necessary (judgmental sampling, whole population, etc.).

#### The Fieldwork Phase

The fieldwork phase involves transactional testing of the school's internal accounts. The items in each of our samples are tested for compliance with applicable Florida Statutes, State Board of Education Rules, Board Policies, contract terms and conditions, and grantor restrictions.

While performing our testing, a percentage of transactions is allowed to contain compliance violations before it is determined to be an audit finding. For our purposes, an audit finding is a recurring issue that is present in greater than or equal to 20% of the sample. In addition, due to seriousness or materiality, a single compliance violation could also result in an audit finding.

Upon the completion of fieldwork, exit conferences to discuss the results of the audit are conducted with principals and bookkeepers, if necessary.

#### The Reporting Phase

Upon the completion of the planning and fieldwork phases of an audit, the results of those phases are compiled into an easily readable and understandable format (i.e., the audit report). The report is presented to, and approved by, the Audit Committee and the School Board at the end of each audit cycle.

Financial information from full audits is combined with information from limited audits and compiled into a District-Wide Report on Internal Accounts.

## Detailed Results

<b>Summary of Fund Activity</b>	
Beginning Cash Balance, 7/1/2016	\$ 173,073.85
Total Receipts	341,749.84
Total Disbursements	(157,534.77)
Total Net Journal Entries	(136,955.64)
Ending Cash Balance, 6/30/2017	\$ 220,333.28
Audit Adjustments	-
Ending Fund Balance, 6/30/2017, Per Skyward	<u>\$ 220,333.28</u>
Cash Balance per Confirmation(s)	\$ 226,726.15
Outstanding Deposits	-
Outstanding Checks	(7,143.87)
Other Reconciling Items	751.00
Ending Fund Balance, 6/30/2017, Per Confirmation(s)	<u>\$ 220,333.28</u>

### General Ledger Review

Throughout the year and prior to the school's closing of their records at year end, we may review various reports, transactions, and supporting documentation of the school. The purpose of this review is to recommend adjusting journal entries, reclassifications, or other necessary actions which we feel will result in more accurate reporting and/or compliance with established rules, policies, and procedures. Any recommended entries or actions are traditionally completed prior to the close of the school's records, and are therefore include in the reported June 30 financial information, unless otherwise indicated.

**Two adjusting journal entries were recommended.**

As a result of our fieldwork, two additional adjusting journal entries were recommended:

To transfer the year-end balance of the C3150.000 Senior Class account to the G7000.000 General account, we recommend a journal entry be processed for \$1,061.44.

To transfer the year-end balance of the C3150.001 Senior Class account to the G7000.000 General account, we recommend a journal entry be processed for \$3,785.72.

**After fieldwork, but prior to the issuance of this report, the school implemented our recommendations to process all journal entries mentioned above.**



**One finding related to proper maintenance of the A1117 NSF/Returned Checks account.**

Findings

*NSF/Returned Checks*

Our testing indicated that the A1117 NSF/Returned Checks account was not maintained properly. In the prior year, there was a significant effort by District personnel to assist the bookkeeper in correcting this account. The balance as of year-end of the period under audit was a result of the bookkeeper failing to perform the appropriate procedures related to the clean-up efforts of District personnel.

The Internal Funds Policy Manual provides specific guidelines regarding checks returned for insufficient funds. Section VII of the Manual states, "The principal is responsible for seeking reimbursement for any unpaid check returned by the bank. It is recommended that all schools use a check collection service to collect returned checks....A check can be declared uncollectible and written off only after every legal and reasonable effort of collection by the principal has been exhausted."

This is a repeat audit finding from 2014-2015.

See our recommendation in the Recommendations section below.

**One finding related to the denial of District reimbursement requests.**

*District Reimbursements Denied*

Our testing indicated that at least two reimbursement requests from the school were denied by the District.

One reimbursement request, for Softball, in the amount of \$1,060.00 was denied by the District because, at the time of reimbursement request, there was not enough funding left in the minor sports budget to support the amount. The District made the bookkeeper aware that there was only \$427.73 available, and requested a revised reimbursement for this amount be submitted. After denial, the bookkeeper requested assistance from the principal in how to proceed. Based on the information available to our office, it appears that no additional action was taken on this request after assistance was requested from the principal.

The second reimbursement request, for tennis, in the amount of \$102.00 was denied by the District because it appeared appropriate supporting documentation had not been submitted with the request. The bookkeeper followed-up with the account sponsor, who made the bookkeeper aware of the nature of the expense (tournament entry fee reimbursement) and that the documentation requested by the District was not available. It appears that no further action was taken on this request after the bookkeeper was made aware of the nature of the expense and told the documentation requested was not available.

**One finding related to lack of prior written approval.**

Due to the denial of these reimbursement requests by the District, the school has lost \$427.73 that could have otherwise been spent for the benefit of the students associated with the Softball and Tennis teams.

See our recommendations in the Recommendations section below.

*Prior Written Approval*

Our testing indicated purchases were made prior to the principal's written approval date, as evidenced on the approval forms for check requests.

The Internal Funds Policy Manual gives specific guidelines regarding the prior approval of purchases. Section VIII, A of the Manual states, "All disbursements require **prior written** approval of the Principal or his/her designated representative. 'Prior written approval' may consist of a properly completed Purchase Requisition/Request for Purchase Order. This must be done **BEFORE** the item is ordered and funds are obligated." In the case of credit card purchases, the Request Purchase Utilizing Purchasing Card approval form should be used.

See our recommendation in the Recommendations section below.

**One finding related to lack of evidence of receipt of goods.**

*Evidence of Receipt of Goods*

Our testing indicated invoices/packing slips used as supporting documentation for expenditures did not include evidence indicating receipt of goods. This evidence would include a signature (or initials) indicating verification of the quantity of the items ordered, and a date indicating when the goods were received.

The Internal Funds Policy Manual gives specific guidelines regarding documentation for expenditures. Section VIII, D of the Manual states, "When the items purchased are received, the goods should be checked to ensure the items are correct and not damaged. The person receiving the items should initial and date the receiving slip or invoice to document their review and that all items ordered were received."

See our recommendation in the Recommendations section below.

**One finding related to the proper utilization of the L2121 Accounts Payable account.**

*Utilizing L2121*

Our testing indicated that the bookkeeper did not utilize the L2121 Accounts Payable account for all credit cards. Instead, purchases were recorded directly to the account to be charged at the time when the payment was processed.

The Internal Funds Policy Manual provides specific guidelines regarding credit card purchases from internal funds. Section VIII, E.2(e) of the

Manual states, "Bookkeeper makes the appropriate journal entry into the Skyward accounting system to record at the time of purchase using the Accounts Payable account L2121 to encumber the funds in the proper internal funds expense account."

This is a repeat audit finding from 2014-2015.

See our recommendation in the Recommendations section below.

*Late Fees and Finance Charges*

Our testing indicated that late fees and finance charges were assessed and paid on the Compass credit card. Due to these results, we conducted an analysis of all Compass credit card activity. This analysis indicated charges were assessed due to payments either being late, not occurring at all, and/or not paying the entire statement balance each month. **There was a total of \$78.00 paid for late payment charges and finance charges of \$798.52 assessed during the year.** This total of \$876.52 is money that could have been spent elsewhere within the school or for the students.

Section VIII, E.2(g) of the Manual states, "Bookkeeper issues a check or makes payment to Compass by ACH for all charges in the billing cycle."

Sound general business practices include paying for purchases in a timely manner to avoid service charges or late charges. The District expects all payments to be made timely to avoid service charges and late charges. An email was sent on August 3, 2016 by District personnel to all bookkeepers with updated instructions that "high schools must make two payments a month to avoid maxing out their P-card limit" and to avoid late fees and finance charges.

This is a repeat audit finding from 2014-2015.

See our recommendation in the Recommendations section below.

*Fundraiser Request/Reconciliation - Proper Completion*

Our testing indicated that fundraising activities tested had Fundraiser Request/Reconciliation (FRR) forms that were either completed improperly, completed on an old form, or both.

Chapter 8 Section III, 4.4 of the State Board of Education Rules states all fundraisers shall be planned to finance a specific objective and have the approval of the organization sponsor and the principal. In addition, the principal shall maintain control over the activity. The requirements of the rule are met through the proper completion of the Fundraising Request/Reconciliation Form.

**One finding related to payment of late fees and finance charges.**

**One finding related to improper completion of the FRR forms.**

**Check numbers lacked check amounts on MCFs.**

The Fundraising Guidelines Handbook approved by the School Board explains the use of the Fundraising Request/Reconciliation Form. The Handbook states, "Completing Section I of this form will document the authorization of the fundraiser...At the conclusion of your fundraiser, complete Section II of the Fundraising Request/Reconciliation Form...Review school internal funds reports to verify accuracy of postings to your account...Evaluate the success of your fundraising activity."

This is a repeat audit finding from 2012-2013.

See our recommendation in the Recommendations section below.

*Other Comment*

Our testing indicating MCFs not properly completed. The teacher/account sponsor listed individual names with total amounts collected. Beside each name, there was written a total for cash and the check numbers remitted by the individual; however, the check numbers did not include a check amount.

The Internal Funds Policy Manual gives specific guidelines to be followed for the receipt of monies. These guidelines mention specific procedures to be followed concerning indication of whether the monies were remitted in cash or check, requirements of the teacher or sponsor to sign the monies collected form, and verification by the bookkeeper of the monies collected and the counter signature on the forms.

See our recommendation in the Recommendations section below.

## Opinion

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Our opinion is divided into two major areas: whether or not the financial information reported by the school reconciles with corresponding bank statements and independent bank confirmations; and an assessment of the compliance of transactions included in the internal accounts with the governing provisions of Florida Statutes, State Board of Education rules, and policies and procedures of the School Board. An overall assessment is also made as to whether any instances of non-compliance were severe enough to render the financial information unreliable. We believe our audit provides a reasonable basis for our opinion, findings, and recommendations.

We have determined that the financial information reported reconciles with bank statements and independent bank confirmations.

In our opinion, the majority of transactions included in the school's internal accounts were processed in accordance with all applicable Florida Statutes, State Board of Education rules, and policies and procedures of the School Board.

We have also determined that the instances of non-compliance noted above and elsewhere in this report do not have a material effect and are not severe enough to render the financial information unreliable.

## Recommendations

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**Seek assistance from District personnel.**

### A1117 Returned Checks Account

In an effort to address the improper maintenance of the A1117 Returned Checks account, **we recommend the bookkeeper seek assistance from District personnel to determine the correct course of action.**

**Develop action plans to ensure complete reimbursement requests are submitted to the District.**

### District Reimbursements

In an effort to address the issue of the reimbursement requests being denied, **we recommend the principal and bookkeeper develop action plans to ensure appropriate and complete reimbursement requests are submitted to the District.**

**Follow-up appropriately on all submitted reimbursement requests.**

**We also recommend the principal and bookkeeper follow-up on these requests with District personnel appropriately.**

**Review and instruct staff on policies and procedures related to prior written approval for expenditures.**

### Prior Written Approval

In an effort to address purchases made prior to receiving written approval from the principal/designee, **we recommend the principal and the bookkeeper review the Internal Funds Policy Manual and instruct staff on the proper procedures of obtaining prior written approval for expenditures.**

**Review and instruct staff on policies and procedures related to evidence required to indicate receipt of goods.**

### Receipt of Goods

In an effort to address the proper evidence of receipt of goods, **we recommend the principal and bookkeeper review the Internal Funds Policy Manual and instruct staff on the proper procedure of documenting receipt of goods.**

**Review and instruct staff on policies and procedures related to the utilization of the L2121 account.**

### Utilizing L2121

In an effort to address the proper utilization of the L2121 Accounts Payable account for all credit cards, **we recommend the principal and bookkeeper review the Internal Funds Policy Manual and instruct staff on the proper procedures related to the utilization of the L2121 account.**

**Review policies and procedures and ensure purchasing card statements are paid in full.**

Payment of Late Fees and Finance Charges

In an effort to address the payment of late fees and finance charges, **we recommend that the bookkeeper review the Internal Funds Policy Manual and ensure that purchasing card statements are paid timely. We recommend the principal ensure the credit card statement is paid in full and timely so as to not incur any future late fees and/or finance charges.**

**Determine appropriateness of requiring bookkeeper to reimburse the school.**

**We also recommend that the principal determine whether it is appropriate to have the bookkeeper reimburse the school for the late fees and finance charges incurred.**

**Review policies and procedures related to fundraising activities and the FRR forms.**

Fundraising Activities

In an effort to address the lack of properly completed Fundraising Request/Reconciliation forms, **we recommend the principal and bookkeeper review the Internal Funds Policy Manual and the Fundraising Guidelines Handbook and instruct school staff on the proper procedures related to fundraising activities.**

**Review policies and procedures related to collections and MCFs.**

Other

In an effort to address the improper completion of Monies Collected Forms (MCFs) related to checks, **we recommend the principal and bookkeeper review the Internal Funds Policy Manual and instruct staff on the proper procedures related to collections and the completion of the MCFs and ensure all check numbers listed include a check amount.**

We will follow-up on these recommendations approximately 90 days after the school's exit conference.

# Management Response

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## ESCAMBIA HIGH SCHOOL

1310 NORTH 65th AVENUE, PENSACOLA, FLORIDA 32506

*Rosa Morgan*

*Frank Murphy, Principal*  
*Esi Shannon, Assistant Principal*  
*Melanie McElhaney, Assistant Principal*



Phone: (850) 453-3221  
Fax: (850) 453-7502  
[www.ehsgators.com](http://www.ehsgators.com)

November 7, 2017

Dear Mr. Bryant:

The purpose of this correspondence is to detail a corrective action plan that addresses the audit findings from the 2016-17 Internal Audit conducted at Escambia High School. The following corrective actions are being put into place effective Thursday, October 19, 2017, and reviewed with Evelyn Flannigan, Escambia High School Senior School Finance Specialist.

*Audit findings related to efficiency and effectiveness of operations:*

**Item #1**

The A1117 NSF/Returned Check account was not properly maintained.

**Corrective Action**

The Escambia High School Senior School Finance Specialist will seek assistance from district staff to determine the correct course of action to ensure the A1117 account is properly maintained.

**Item #2**

Travel reimbursements were not remitted in a timely manner.

**Corrective Action**

Once a request for travel has been made, the Assistant Principal of School Operations will log the request on her calendar and the date of return. In addition, a submission of reimbursement for travel funds will also be submitted once the traveler has returned from their trip. The Assistant Principal of School Operations will follow up with the Escambia High School Senior School Finance Specialist to ensure that proper submission has been completed within the 90 day timeline.

**Item #3**

Purchases were made without prior written approval.

**Corrective Action**

Prior written approval forms and checks will be submitted separately to the principal for signatures. All prior approval forms should always be signed several days in advance prior to checks being provided for signatures.

## Management Response (Continued)

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**Item #4**

There was no evidence of receipt of goods verification on items shipped to the school.

**Corrective Action**

All received items that are purchased from internal funds will be received by the Escambia High School Senior Financial Specialist. Receipts will be maintained and items appropriately accounted for once they are on campus solely by the Escambia High School Senior School Financial Specialist.

**Item #5**

The L2121 Accounts Payable account was not utilized for all credit cards.

**Corrective Action**

The principal will closely scrutinize the L2121 journal entry to ensure that expenditures for credit card payments are accurately logged into the L2121 journal. This includes, but is not limited to, the expenditures for SAMS CLUB purchases.

**Item #6**

Credit card late fees and finance charges were assessed to and paid by the school.

**Corrective Action**

This is the second audit finding under this sub category for credit card late fees. The Escambia High School Senior School Financial Specialist is responsible for this failure of Item #6.

The Escambia High School Senior School Financial Specialist has failed to follow corrective action that was provided to the Escambia High School Senior Financial Specialist and the Superintendent's office on January 11, 2016, clearly articulating expectations for this past audit finding. The Escambia High School Senior School Financial Specialist failed to meet expectations and follow corrective action.

Corrective action for this latest item will require the Escambia High School Senior School Financial Specialist to provide me with the evidence of submission that credit cards are paid in full without penalty by the end of the 2<sup>nd</sup> week of each month.

**Item #7**

Fundraiser Request/Reconciliation (FFR) forms were not properly completed.

**Corrective Action**

All faculty and staff will be trained on the proper form to use when making fundraiser request and reporting fundraiser profits or losses. Faculty and staff will also be trained on how to properly fill out the FFR. Item #7 was mainly the result of using the improper form.

I do humbly submit this correspondence in hopes that you find my efforts to improve the accountability measures for monitoring the internal accounts at Escambia to be acceptable. It is my desire to be a good steward of assets and to ensure that all records are appropriately maintained and accounted for here at Escambia High School.

If I can be of any further assistance, please do not hesitate to contact me at 453-7455.

Sincerely,

  
Frank Murphy  
Principal

  
11/13/17