

Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only

Board Meeting 2-16-16

Agenda Consent

Item No. G. 10.

Board Meeting Date:	February 16, 2016
Submitted By:	Alex Rella
Item Description:	Internal Account Auditor's Report

Purpose and Explanation:

An Internal Account Auditor's Report has been prepared by Purvis, Gray & Company, LLP, for the fiscal year ending June 30, 2015, for School Board approval. We are requesting the report be included on the consent agenda to document its acceptance into our Board records.

BUDGETARY IMPACT

Funding Source (Description):

Amount:

Staff Attorney Review & Approval <i>(For Contracts Only)</i>	Date: _____ Initial: _____	ADDITIONAL INFORMATION Yes: _____ No: _____
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**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT
SCHOOL BOARD OF ALACHUA COUNTY
INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

JUNE 30, 2015

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT**

**SCHOOL BOARD OF ALACHUA COUNTY
INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

JUNE 30, 2015

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Alachua County District School Board
Alachua County, Florida

INDEPENDENT AUDITORS' REPORT
(Concluded)

Emphasis of Matter

As discussed in Note 1, the accompanying financial statement presents only the fiduciary net position of the Internal Accounts, and does not present fairly the financial position of the Alachua County District School Board (the School Board), as of June 30, 2015, the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Management's discussion and analysis covering the financial statement of the Internal Accounts is included within the management's discussion and analysis of the district-wide annual financial report, which is available at the School Board's administrative offices.

Other Information

Our audit was conducted for the purpose of forming an opinion on the statement of fiduciary net position. The supplementary information listed in the table of contents is presented for the purpose of additional analysis and is not a required part of the financial statement of the Internal Accounts.

Such information is the responsibility of management of the School Board 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 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the 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 financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 10, 2015, on our consideration of the Internal Accounts' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Internal Accounts' internal control over financial reporting and compliance.

Durvis, Gray and Company, LLP

November 10, 2015
Gainesville, Florida

**NOTE TO FINANCIAL STATEMENT
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Note 1 - Summary of Significant Accounting Policies

The financial statement of the Alachua County Public Schools Internal Accounts (the Internal Accounts) of the Alachua County District School Board (the School Board) has been prepared to conform to generally accepted accounting principles (GAAP), as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. Pursuant to Florida Statutes, Section 1001.51(11)(f), the Superintendent of Schools is responsible for keeping records and accounts of all financial transactions in the manner prescribed by the State Board of Education. The following is a summary of the more significant of these policies:

Reporting Entity

The School Board and its Governing Board are organized and operated under Section 4, Article IX, of the Constitution of Florida and Chapter 1001 of the Florida Statutes. The School Board's boundaries are coterminous with those of Alachua County. Management of the School Board is independent of county and city governments. The membership of the Governing Board of the School Board consists of five members elected by county-wide vote for overlapping four-year terms. The appointed Superintendent of Schools acts as the executive officer for the School Board.

For financial reporting purposes, the accompanying financial statement include only the activity accounted for in the Internal Accounts of the School Board and do not purport to present financial position and results of operations for the School Board as a whole. The School Board does, however, prepare an entity-wide annual financial report which also includes the Internal Accounts, which can be obtained from the School Board's administrative offices.

The Internal Accounts are a single fiduciary fund of the School Board as follows:

■ **Fiduciary Fund Type**

- **Agency Fund**—to account for resources of the Internal Accounts, which are used to administer monies collected at the School Board's schools in connection with school, student athletic, class, and club activities and financial aid fee collections and expenditures. The fund is made up of all of the internal account activity of the School Board's forty-two centers, communities, and elementary, middle, and high schools, and are unbudgeted public funds under the control and supervision of the School Board, with individual school principals having day-to-day responsibility over their respective schools.

The collection and disbursement of internal accounts is performed in accordance with Florida Statutes, School Board rules, and the financial and program cost accounting and reporting for Florida Schools Manual, published by the Florida Department of Education.

The School Board accounts for student activity funds in an agency fund because the fund is custodial in nature and does not measure the results of operations.

SUPPLEMENTARY INFORMATION

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2015
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Eastside High School

	Cash Balances July 1, 2014	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2015
Athletics	\$ 20,917	\$ 106,063	\$ (118,479)	\$ 8,296	\$ 16,797
Music	191	5,629	(3,995)	(1,500)	325
Classes	677	29,000	(28,128)	(359)	1,190
Clubs	15,673	88,628	(78,744)	378	25,935
Departments	60,730	98,346	(93,533)	(3,037)	62,506
Trusts	42,247	168,640	(143,148)	(7,326)	60,413
General	56,855	18,448	(21,047)	3,548	57,804
Total Cash	\$ 197,290	\$ 514,754	\$ (487,074)	\$ 0	224,970
Accounts Receivable					8,958
Inventory					0
Due from/(to) School Board					1,067
Accounts Payable					(1,796)
Assets Held for Others					\$ 233,199

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2015
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Hawthorne Middle/High School					
	Cash Balances July 1, 2014	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2015
Athletics	\$ 4,263	\$ 53,549	\$ (47,129)	\$ (2,200)	\$ 8,483
Classes	3,208	16,196	(18,185)	28	1,247
Clubs	225	97	(138)	(97)	87
Departments	1,678	4,847	(3,748)	(16)	2,761
Trusts	3,991	16,273	(16,586)	1,123	4,801
School Store	65	33	(45)	0	53
General	2,390	6,100	(2,533)	1,162	7,119
Total Cash	\$ 15,820	\$ 97,095	\$ (88,364)	\$ 0	24,551
Accounts Receivable					721
Inventory					294
Due from/(to) School Board					(2,607)
Accounts Payable					(13)
Assets Held for Others					\$ 22,946

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2015
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Newberry High School					
	Cash Balances July 1, 2014	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2015
Athletics	\$ 47,198	\$ 91,629	\$ (95,102)	\$ (60)	\$ 43,665
Music	105	6,703	(5,993)	1,395	2,210
Classes	5,332	20,120	(17,891)	(1,214)	6,347
Clubs	14,407	20,290	(18,061)	664	17,300
Departments	18,906	50,222	(49,141)	310	20,297
Trusts	15,553	15,351	(12,318)	(1,200)	17,386
General	3,688	4,263	(4,767)	105	3,289
Total Cash	\$ 105,189	\$ 208,578	\$ (203,273)	\$ 0	110,494
Accounts Receivable					8,741
Inventory					0
Due from/(to) School Board					2
Accounts Payable					0
Assets Held for Others					\$ 119,237

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2015
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Howard W. Bishop Middle School					
	Cash Balances July 1, 2014	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2015
Athletics	\$ 3,367	\$ 5,818	\$ (5,686)	\$ 0	\$ 3,499
Classes	15,252	71,057	(65,011)	(390)	20,908
Clubs	1,032	7,227	(6,971)	360	1,648
Departments	5,649	7,442	(5,506)	40	7,625
Trusts	725	3,389	(4,199)	9,894	9,809
General	9,992	5,794	(2,510)	(9,904)	3,372
Total Cash	\$ 36,017	\$ 100,727	\$ (89,883)	\$ 0	46,861
Accounts Receivable					6,346
Inventory					0
Due from/(to) School Board					(1,869)
Accounts Payable					(536)
Assets Held for Others					\$ 50,802

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2015
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Kanapaha Middle School

	Cash Balances July 1, 2014	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2015
Athletics	\$ 16,014	\$ 5,609	\$ (4,304)	\$ 0	\$ 17,319
Music	755	0	(597)	0	158
Classes	12,374	23,426	(24,154)	0	11,646
Clubs	8,556	13,180	(16,104)	89	5,721
Departments	47,883	38,571	(43,108)	(366)	42,980
Trusts	14,893	41,818	(38,086)	(450)	18,175
School Store	1,193	0	0	0	1,193
General	12,586	4,219	(8,141)	727	9,391
Total Cash	\$ 114,254	\$ 126,823	\$ (134,494)	\$ 0	106,583
Accounts Receivable					2,160
Inventory					4,691
Due from/(to) School Board					(1,093)
Accounts Payable					(13)
Assets Held for Others					<u>\$ 112,328</u>

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2015
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

A.L. Mebane Middle School					
	Cash Balances July 1, 2014	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2015
Athletics	\$ 6,321	\$ 2,383	\$ (3,087)	\$ 0	\$ 5,617
Music	235	0	(15)	0	220
Classes	1,891	10,690	(9,304)	(10)	3,267
Clubs	1,147	1,298	(1,359)	0	1,086
Departments	4,284	9,443	(5,824)	(415)	7,488
Trusts	7,093	6,938	(7,635)	44	6,440
School Store	21	300	0	0	321
General	5,189	3,483	(3,750)	381	5,303
	<u>\$ 26,181</u>	<u>\$ 34,535</u>	<u>\$ (30,974)</u>	<u>\$ 0</u>	29,742
Total Cash					
Accounts Receivable					510
Inventory					0
Due from/(to) School Board					(2,039)
Accounts Payable					0
Assets Held for Others					<u>\$ 28,213</u>

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2015
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Westwood Middle School					
	Cash Balances July 1, 2014	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2015
Athletics	\$ 7,500	\$ 2,998	\$ (5,017)	\$ 0	\$ 5,481
Music	156	0	0	0	156
Classes	7,037	7,845	(8,339)	0	6,543
Clubs	1,324	4,045	(4,335)	72	1,106
Departments	4,450	536	(439)	0	4,547
Trusts	14,710	83,684	(86,601)	(142)	11,651
General	430	580	(277)	70	803
Total Cash	\$ 35,607	\$ 99,688	\$ (105,008)	\$ 0	30,287
Accounts Receivable					1,665
Inventory					0
Due from/(to) School Board					(485)
Accounts Payable					0
Assets Held for Others					\$ 31,467

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2015
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Archer Community School					
	Cash Balances July 1, 2014	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2015
Classes	\$ 500	\$ 15,730	\$ (14,293)	\$ (500)	\$ 1,437
Departments	2,394	4,307	(4,043)	0	2,658
Trusts	18,676	8,506	(15,840)	545	11,887
General	27,556	2,893	(1,873)	(45)	28,531
Total Cash	\$ 49,126	\$ 31,436	\$ (36,049)	\$ 0	44,513
Accounts Receivable					161
Inventory					0
Due from/(to) School Board					(177)
Accounts Payable					0
Assets Held for Others					\$ 44,497

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2015
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Charles Duval Elementary School					
	Cash Balances July 1, 2014	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2015
Classes	\$ 81	\$ 200	\$ 0	\$ 325	\$ 606
Clubs	578	0	(685)	107	0
Departments	8,461	414	(1,024)	(14)	7,837
Trusts	3,158	8,843	(8,101)	(311)	3,589
General	6,326	29,916	(20,621)	(107)	15,514
Total Cash	\$ 18,604	\$ 39,373	\$ (30,431)	\$ 0	27,546
Accounts Receivable					0
Inventory					0
Due from/(to) School Board					(799)
Accounts Payable					(2,176)
Assets Held for Others					\$ 24,571

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2015
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Stephen Foster Elementary School					
	Cash Balances July 1, 2014	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2015
Classes	\$ 1,033	\$ 15,799	\$ (16,277)	\$ 258	\$ 813
Clubs	237	930	(735)	0	432
Departments	2,208	4,100	(3,746)	0	2,562
Trusts	1,803	11,236	(6,804)	(5)	6,230
General	17,545	2,361	(774)	(253)	18,879
Total Cash	\$ 22,826	\$ 34,426	\$ (28,336)	\$ 0	28,916
Accounts Receivable					190
Inventory					59
Due from/(to) School Board					0
Accounts Payable					0
Assets Held for Others					\$ 29,165

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2015
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Hidden Oak Elementary School					
	Cash Balances July 1, 2014	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2015
Classes	\$ 166	\$ 34,368	\$ (33,916)	\$ (426)	\$ 192
Clubs	700	0	0	0	700
Departments	15,888	1,027	(964)	0	15,951
Trusts	3,325	3,038	(2,388)	0	3,975
General	77,256	6,005	(5,733)	426	77,954
Total Cash	\$ 97,335	\$ 44,438	\$ (43,001)	\$ 0	98,772
Accounts Receivable					97
Inventory					0
Due from/(to) School Board					(1,188)
Accounts Payable					0
Assets Held for Others					\$ 97,681

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2015
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Idylwild Elementary School					
	Cash Balances July 1, 2014	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2015
Classes	\$ 1,441	\$ 13,873	\$ (11,922)	\$ 0	\$ 3,392
Departments	1,181	4,826	(4,147)	13	1,873
Trusts	3,875	17,490	(19,939)	0	1,426
General	5,640	9,686	(8,485)	(13)	6,828
Total Cash	\$ 12,137	\$ 45,875	\$ (44,493)	\$ 0	13,519
Accounts Receivable					0
Inventory					0
Due from/(to) School Board					0
Accounts Payable					0
Assets Held for Others					\$ 13,519

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2015
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Lake Forest Elementary School					
	Cash Balances July 1, 2014	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2015
Departments	\$ 2,341	\$ 1,461	\$ (1,929)	\$ 0	\$ 1,873
Trusts	947	19,124	(16,726)	0	3,345
General	26,764	9,419	(20,167)	0	16,016
Total Cash	\$ 30,052	\$ 30,004	\$ (38,822)	\$ 0	21,234
Accounts Receivable					0
Inventory					0
Due from/(to) School Board					(1,112)
Accounts Payable					0
Assets Held for Others					\$ 20,122

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2015
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Meadowbrook Elementary School					
	Cash Balances July 1, 2014	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2015
Music	\$ 0	\$ 1,917	\$ (1,439)	\$ 0	\$ 478
Classes	4,604	29,987	(28,992)	(30)	5,569
Clubs	0	11,063	(7,654)	(2,000)	1,409
Departments	5,269	28,223	(26,523)	(312)	6,657
Trusts	2,127	44,571	(42,983)	288	4,003
General	29,477	23,861	(44,913)	2,054	10,479
Total Cash	\$ 41,477	\$ 139,622	\$ (152,504)	\$ 0	28,595
Accounts Receivable					361
Inventory					1,019
Due from/(to) School Board					110
Accounts Payable					0
Assets Held for Others					\$ 30,085

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2015
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Newberry Elementary School					
	Cash Balances July 1, 2014	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2015
Classes	\$ 1,710	\$ 6,027	\$ (6,574)	\$ 92	\$ 1,255
Departments	8,650	8,975	(12,655)	0	4,970
Trusts	20,615	9,223	(11,678)	(242)	17,918
School Store	0	283	(172)	0	111
General	11,918	9,407	(635)	150	20,840
Total Cash	\$ 42,893	\$ 33,915	\$ (31,714)	\$ 0	45,094
Accounts Receivable					0
Inventory					0
Due from/(to) School Board					(137)
Accounts Payable					0
Assets Held for Others					\$ 44,957

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2015
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

M.K. Rawlings Elementary School					
	Cash Balances July 1, 2014	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2015
Classes	\$ 1,188	\$ 1,910	\$ (2,168)	\$ 22	\$ 952
Clubs	984	295	(1,202)	0	77
Departments	2,964	1,702	(1,928)	47	2,785
Trusts	11,727	10,140	(17,693)	(69)	4,105
General	342	1,991	(1,051)	0	1,282
Total Cash	\$ 17,205	\$ 16,038	\$ (24,042)	\$ 0	9,201
Accounts Receivable					22
Inventory					0
Due from/(to) School Board					(1,073)
Accounts Payable					0
Assets Held for Others					\$ 8,150

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2015
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

William S. Talbot Elementary School					
	Cash	Cash	Cash	Transfers	Balances
	Balances	Receipts	Disbursements	Transfers	June 30, 2015
	July 1, 2014	Receipts	Disbursements	Transfers	June 30, 2015
Classes	\$ 7,322	\$ 25,795	\$ (27,483)	\$ 0	\$ 5,634
Clubs	68	3,126	(2,901)	0	293
Departments	4,189	1,682	(1,354)	0	4,517
Trusts	3,910	25,316	(22,327)	314	7,213
General	57,558	2,872	(17,182)	(314)	42,934
Total Cash	\$ 73,047	\$ 58,791	\$ (71,247)	\$ 0	60,591
Accounts Receivable					1,726
Inventory					0
Due from/(to) School Board					(10,255)
Accounts Payable					0
Assets Held for Others					\$ 52,062

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2015
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Waldo Community School					
	Cash Balances July 1, 2014	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2015
Classes	\$ 7	\$ 902	\$ (909)	\$ 0	\$ 0
Clubs	48	0	(48)	0	0
Departments	1,115	5,372	(5,311)	0	1,176
Trusts	243	7,778	(7,697)	208	532
General	14,650	1,611	(771)	(208)	15,282
Total Cash	\$ 16,063	\$ 15,663	\$ (14,736)	\$ 0	16,990
Accounts Receivable					4
Inventory					0
Due from/(to) School Board					(138)
Accounts Payable					0
Assets Held for Others					\$ 16,856

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2015
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

Joseph Williams Elementary School					
	Cash Balances July 1, 2014	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2015
Classes	\$ 841	\$ 33,383	\$ (21,713)	\$ 0	\$ 12,511
Clubs	0	150	0	0	150
Departments	2,168	4,027	(3,717)	0	2,478
Trusts	15,182	36,839	(32,730)	0	19,291
General	5,755	802	(1,943)	0	4,614
Total Cash	\$ 23,946	\$ 75,201	\$ (60,103)	\$ 0	39,044
Accounts Receivable					5
Inventory					0
Due from/(to) School Board					(13,823)
Accounts Payable					(417)
Assets Held for Others					\$ 24,809

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2015
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

	Camp Crystal Lake				
	Cash Balances July 1, 2014	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2015
Departments	\$ 609,252	\$ 743,612	\$ (769,797)	\$ 19,676	\$ 602,743
Trusts	86,282	59,755	0	(20,708)	125,329
General	(10)	145	(502)	1,032	665
Total Cash	<u>\$ 695,524</u>	<u>\$ 803,512</u>	<u>\$ (770,299)</u>	<u>\$ 0</u>	728,737
Accounts Receivable					0
Inventory					15,267
Due from/(to) School Board					(96,322)
Accounts Payable					<u>(5,658)</u>
Assets Held for Others					<u>\$ 642,024</u>

**SCHEDULE OF ASSETS HELD FOR OTHERS
FOR THE YEAR ENDED JUNE 30, 2015
SCHOOL BOARD OF ALACHUA COUNTY INTERNAL ACCOUNTS
ALACHUA COUNTY, FLORIDA**

A. Quinn Jones Center					
	Cash Balances July 1, 2014	Cash Receipts	Cash Disbursements	Transfers	Balances June 30, 2015
Classes	\$ 249	\$ 0	\$ 0	\$ 0	\$ 249
Clubs	80	0	(66)	0	14
Departments	2,204	27	0	0	2,231
Trusts	2,142	8,818	(8,702)	0	2,258
School Store	941	1,298	(1,004)	0	1,235
General	3,867	0	(1,345)	0	2,522
Total Cash	\$ 9,483	\$ 10,143	\$ (11,117)	\$ 0	8,509
Accounts Receivable					0
Inventory					0
Due from/(to) School Board					(306)
Accounts Payable					0
Assets Held for Others					\$ 8,203

INDEPENDENT AUDITORS' REPORT 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*

Alachua County District School Board
Alachua County, Florida

We have audited, in accordance with 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 fiduciary net position of the Alachua County Public Schools Internal Accounts (the Internal Accounts) as of June 30, 2015, and the related notes to the financial statement, and have issued our report thereon dated November 10, 2015. Our report on the financial statement included a paragraph explaining that the financial statement includes only the fiduciary net position of the Internal Accounts and does not include other fiduciary net position of the Alachua County District School Board (the School Board).

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Internal Accounts' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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 Internal Accounts' internal control. Accordingly, we do not express an opinion on the effectiveness of the Internal Accounts' 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 a 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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a deficiency in internal control, described below, that we consider to be a significant deficiency.

Certified Public Accountants

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MANAGEMENT LETTER

Alachua County District School Board
Alachua County, Florida

Report on the Financial Statements

We have audited the financial statement of the Alachua County Public Schools Internal Accounts (the Internal Accounts) as of and for the year ended June 30, 2015, and have issued our report thereon dated November 10, 2015. Our report on the financial statement included a paragraph explaining that the financial statement includes only the fiduciary net position of the Internal Accounts and does not include other fiduciary net position of the Alachua County District School Board (the School Board).

Auditors' Responsibility

We conducted our audit in accordance with 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.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance with *Government Auditing Standards*. Disclosures in that report, dated November 10, 2015, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.804(1)(f)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report, except as noted below:

Tabulation of Uncorrected Audit Findings		
Current Year Finding #	2013-14 FY Findings #	2012-13 FY Finding #
15-01	08-01	08-01
15-02	10-03	10-03
15-03	10-07	10-07
15-04	10-08	10-08
15-05	11-01	11-01
15-06	13-01	13-01
15-07	13-03	13-03
15-08	N/A	12-02

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MANAGEMENT LETTER
(Continued)

Other Matters *(Continued)*

15-05 Preapproval of Purchases

Per the School Board Policies and Procedures, a purchase order shall be issued and manually signed and dated by the principal or his/her appointed designee and, in some instances, by the School Board's purchasing department, to initiate the purchase of any and all equipment, supplies, materials, and services. During our audit, several instances were noted where this policy was not followed. This process helps to ensure that no purchases are made where adequate resources may not be available to fund that purchase. We recommend that the principals, as the persons ultimately responsible for all purchases, encourage teachers and sponsors to obtain and file purchase orders prior to any purchases being made.

15-06 Journal Entries

Bookkeepers are able to create and post journal entries and transfers between accounts, with School Board approval. We noted during the audit, that journal entries and transfers are properly approved, but supporting documentation is not always included with each. Review of supporting documentation for each journal entry and transfer and maintenance of those records helps to ensure that transactions have an appropriate business purpose and are in compliance with School Board policies and procedures and statutory requirements.

15-07 Deficit Balances

Per School Board Policies and Procedures, purchases for a school or for any group within a school shall not exceed the cash resources without prior approval of the Deputy Superintendent in charge of business services or his/her designee. It was noted during the audit that a subaccount of one school had a deficit balance as of June 30, 2015.

15-08 Dual Signatures

As an essential compensating control to the incompatible duties of the bookkeeper, dual signatures are required on all check disbursements. We noted three instances during the audit where a check was issued with only one signature. We recommend that appropriate procedures be followed to ensure that all checks are manually signed by two individuals. Additionally, we recommend that principals review canceled checks on the bank statements each month to ensure all checks issued are properly signed by two individuals.

15-09 Internal Account Activity

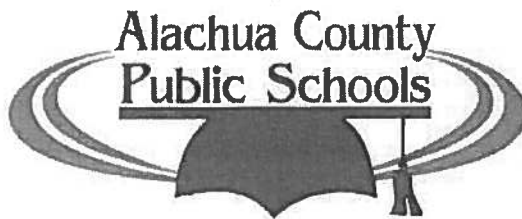
Red Book Chapter 7, Section 3, 4.4 (e) states that "collections for all sponsored fund-raising activities must be deposited in the internal fund." During the audit, it was noted that activity for a certain club and school sponsored activity at two schools was not accounted for in the internal accounts. Cash collections were retained by the club/activity sponsor and expenses were paid with those funds directly. Processing receipts and disbursements through the internal accounts decreases the risk that funds could be misappropriated.

BOARD MEMBERS

April M. Griffin
Robert P. Hyatt
Leanetta McNealy, Ph.D.
Gunnar F. Paulson, Ed.D.
Eileen F. Roy

SUPERINTENDENT

Owen A. Roberts, Ph.D.



We are committed to the success of every student!

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November 4, 2015

Dear Purvis Gray & Company:

We appreciate your completion of the Internal Accounts Audit for the fiscal year ending June 30, 2015. We agree with the recommendation to continue existing efforts to mitigate the segregation of duties issue and continue to emphasize the importance of internal controls over cash receipting and bank deposits. We will continue to review procedures to reduce our risk. We also concur with findings and recommendations listed in the Management Letter. We will communicate with the principals regarding each concern and will continue to review our policies and procedures in regard to these concerns.

Sincerely,

A handwritten signature in black ink, appearing to read "Wayne Hackett". The signature is stylized and somewhat cursive.

Wayne Hackett
Interim Finance Director