

Ashland Elementary School

15300 Bowman's Folly Drive • Manassas, VA 20112
703.583.8774 • FAX 703.583.9542 • www.pwcs.edu/Ashland
Andrew M. Jacks, Principal • Carrie Webb, Assistant Principal

October 11, 2010

Director of Finance
Prince William County Schools

2010 RESPONSE TO REPORT OF AUDIT FINDINGS & RECOMMENDATIONS

1. Teachers have been reminded that all monies are to be remitted to the bookkeeper on a daily basis. That they are not to hold money for any reason.

Respectfully submitted by:



Sara M. Moore
Bookkeeper

cc: Andrew Jacks, Principal
Todd Erickson, Associate Superintendent for Central Elementary Schools



ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Independent Auditors' Report

To the Principal
Ashland Elementary School

We have audited, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, the cash basis financial statement of the County of Prince William, Virginia School Activity Funds as of and for the year ended June 30, 2010 (not presented herein), and have issued our report thereon dated August 13, 2010.

The accompanying financial information of the Ashland Elementary School, as of and for the year ended June 30, 2010, is included as supplemental information in the above referenced report and is not a presentation in conformity with accounting principles generally accepted in the United States of America. In our opinion, however, the accompanying summary financial information is fairly stated, in all material respects, in relation to the cash basis financial statement from which it has been derived.

Robinson, Farmer, Cox Associates

Verona, Virginia
August 13, 2010

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ASHLAND ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Clubs/Organizations	\$ 550.74	\$ -	\$ -	\$ (493.45)	\$ 57.29
Instructional	5,648.18	33,622.34	38,352.87	6,176.75	7,094.40
Fundraisers	2,538.40	36,221.10	29,610.55	(5,683.30)	3,465.65
School Operating	136.97	146.78	197.35	-	86.40
Clearing	271.60	1,553.67	1,616.48	-	208.79
Faculty	98.82	0.00	80.00	-	18.82
School Total	<u>\$ 9,244.71</u>	<u>\$ 71,543.89</u>	<u>\$ 69,857.25</u>	<u>\$ -</u>	<u>\$ 10,931.35</u> *

* Represented by cash on demand with:

SunTrust Bank
--Checking \$ 10,931.35

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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Report of Audit Findings and Recommendations

Date: August 13, 2010

To the Principal
Ashland Elementary School

This report is to follow up our recent audit of the cash basis financial statement of Ashland Elementary School Activity Funds for the year ended June 30, 2010. During our audit we became aware of certain matters that should be brought to your attention. This report is primarily to state our findings and recommendations and to communicate them in writing.

Finding

During our audit, we noted that receipt #2460 in the amount of \$6,601 was remitted to the bookkeeper as one day's school kit collections. It is unlikely this large amount was collected in one day. We recommend that teachers remit funds to the bookkeeper on a daily basis.

Bel Air Elementary School

14151 Ferndale Road • Woodbridge, VA 22193
703.670.4050 • FAX 703.670.5593 • www.pwcs.edu/BelAir

Clint M. Mitchell, Principal • mitchemm@pwcs.edu

Nathaniel Provencio, Assistant Principal • provennr@pwcs.edu

October 19, 2010

To: John Wallingford
Director of Financial Services

From: Clint Mitchell
Principal

Subject: FY 2009-2010 Student Activity Fund

It was noted by Robinson, Farmer, Cox Associates that there was one receipt not deposited in a timely fashion. Please be advised that all deposits over \$25.00 will be deposited in a timely manner as per County policy.

Cc: Todd Erickson
Area Associate for Central Elementary Schools



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Coles Elementary School

7405 Hoadly Road • Manassas, VA 20112
703.791.3141 • FAX 703.791.4761 • www.pwcs.edu/Coles
Mrs. Alfie Turner, Principal

November 10, 2010

To: John Wallingford, Director of Financial Services
Robinson, Farmer, Cox Associates

From: Alfie Turner, Principal of Coles Elementary
Angeline Templeton, Bookkeeper

CC: Todd Erickson, Central Area Associate Superintendent

Re: Response to Audit Report for 2009/2010

The audit findings and recommendations along with the responses from the bookkeeper and the principal below.

Findings:

- 1) Numerous receipts were not deposited in a timely fashion. According to the County Financial Guidelines Manual deposits should be made daily if \$25 or more is accumulated or at a minimum made on Wednesdays and Fridays.
- 2) June 30th, 2010, the school had one check that has been outstanding for more than a year. .
- 3) All checks be supported by adequate documentation and approved by the principal before they are processed for payment. Check # 3750 and #3803 lacked supporting documentation. Additionally signature stamp was used to approved the check requisitions and sign the check on behalf of the principal for check #'s 3804 and 3805.

Note: Additional findings were noted in a recent audit conducted in November, 2010. Several Checks and Check Requisitions were identified as being stamped instead of being signed by the principal. It is important to note that the bookkeeper was not given permission or the authority to stamp checks without the knowledge of the principal. This action is inappropriate and will be addressed through disciplinary actions. Check #'s identified: 3804,3805,3838,3840,3841,3842,3843,3844, and 3851.



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Coles Elementary School

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Mrs. Alfie Turner, Principal

Response to Findings from Bookkeeper:

- 1) I always attempt to count money, enter deposit into Blue Bear and make the deposit to the bank in the same day. I am able to follow this procedure most of the time. However, on some days or weeks, the office atmosphere (short staffed, sick children with no nurse, other duties assigned) plays a big role in my ability to count money daily and or leave the office to make the deposit. In any event I can't count money that was turned in that day or unable to drop the deposit off at the bank, I lock any and all money up on a daily basis in a vault that is located in my locked office. I will continue to do my best in following county policy by counting money and making a deposit daily or at a minimum of Wednesday and Friday.

Principal's Response: Mrs. Templeton, administrators, or the Secretary II will make daily deposits for any funds received of \$25 or more. Deposits will be made no later than 10:30 daily. All daily deposits will be verified by the administration and weekly deposit logs will be provided to the principal.

- 2) I recognized the check in this finding to be #3779. And I noted this on a letter addressed to the auditors when I sent my files to the Kelly Leadership Center for review. As noted on my letter dated August 10, 2010, check #3779 will be voided in the New Year 10-11 in my SAF – due to the void date being after June 30, 2010 (year end for 09/10) I was advised by Finance to make the void after I closed my year end to avoid errors during the year end closing process. I also wanted to speak to the employee the check was issued to confirm it was lost and needed to be re-written. Since then I have obtained that confirmation the check is lost. Therefore I will void and replace this check. I will make a point to check the dates more frequently on outstanding checks to avoid the overlap in time in the future.

Principal's Response: Mrs. Templeton will verify checks as statements come in. On a monthly basis, she will make a written note of any outstanding checks and make a point to contact the recipient.

- 3) Check #3750 lacked adequate supporting documentation. This check was payable to Ashby Jewelers in the amount of \$508.50. Per the request of my principal I ordered Roadrunner key chains and charms to keep in stock. These are items we hand out to employees that leave our school due to transfer, retirement or resignation. I apologize for overlooking the fact that I was missing any type of supporting documentation (receipt). I will be more cognitive of this moving forward.

Principal's Response: The above statement is truthful. Mrs. Templeton will make copies of all documentation of receipts.



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Mrs. Alfie Turner, Principal

Check #3803 also lacked supporting documentation. I went back in my e-mail and found the contract for this check. I have printed off a copy and placed with my file and also a copy with this letter. When I signed the contract and mailed in the payment I forgot to keep a signed copy for my records. Again, I apologize and will not make this a common practice moving forward.

Check #'s 3804 and 3805 were found to have the Principal's signature stamp to be used for approval. This is/was a very rare instance and the first time that I ever used the stamp. I would only use the stamp if the Principal is unavailable because she is out of the office. This particular instance was for that fact and could not wait due to time constraint. #3804 was payable to Montanos Transportation in the amount of \$2200.00 and #3805 was payable to the Science Museum of Richmond in the amount of \$1300.00. The date on both checks were April 21, 2010 and the date of the approved field trip was April 22, 2010. The field trip request was signed and approved but not dated by the Principal, Mrs. Turner, most likely in late February.

(Estimating date between teacher submit date and transportation stamped date) Money used to write these checks was collected from students and to be used for the students. Although there is not any written guideline stating that signature stamps are not to be used, I have been made aware this is not a practice PWCS agrees with. Therefore I will always seek the Principal's original signature no matter the situation.

Principal's Response: Note: This is not an approved practice at Coles Elementary. Therefore, an additional findings were noted in a recent audit conducted in November, 2010. Several Checks and Check Requisitions were identified as being stamped instead of being signed by the principal. It is important to note that the bookkeeper was not given permission or the authority to stamp checks without the knowledge of the principal. This action is inappropriate and will be addressed through disciplinary actions.

Check #'s identified: 3804,3805,3838,3840,3841,3842,3843,3844, and 3851.

Recommendations:

- 1) Robinson, Farmer , Cox Associates noticed one account that was not assigned to any of the normal account classes but did not specify which account. The recommendation was to group that account with appropriate like accounts. ** This is the second year in a row this recommendation has been made but with no specific account number **

Response to Recommendations:

- 1) I will gladly take the recommendation above and consolidate or have any unused accounts removed. I will need specification on which account was in reference in the above recommendation to do so.

Thank you for your recommendations. Audit findings and recommendations are always helpful in guiding us to adhere to policy and improve where needed.

Principal's Response: I agree with all findings and will make every effort to create a more systemic check and balance system of monitoring financial records.

Respectfully,


Angeline M. Templeton
Bookkeeper


Alfie L. Turner
Principal



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Angeline Templeton - Charter 30930

From: "Cathy Fincham" <cathy@scenic-usa.com>
To: ARMASAM@pwcs.edu; cathy@scenic-usa.com
Date: 3/12/2010 10:12 AM
Subject: Charter 30930
Attachments: 30930.pdf; SAI CBO Contract.doc

Good Morning,

I've attached the charter order and terms & conditions, please review, sign and return. If you have any questions please don't hesitate to contact me.

Please let me know if I can be of further assistance to you.

Cathy Fincham

Scenic America, Inc.
10210 Marsh Road
Bealeton, VA 22712
cathy@scenic-usa.com
www.scenic-usa.com
office(540)439-3300 fax(540)439-3395

Scenic America, Inc. - Go Green, Go Scenic!

Supporting documentation
for check # 3803

SCENIC AMERICA, INC.
10210 MARSH ROAD
BEALETON, VA 22712
540-439-3300 / 703-393-1441

03/12/10 11:14am CHARTER ORDER CONFIRMATION PAGE 1

Charter Number: 030930

Charter Date: 04/29/10 THU Confirmation Date: 04/15/10

Customer Number: 0000001061
COLES ELEMENTARY SCHOOL
KAY HERMELING
7405 HOADLY ROAD
MANASSAS, VA 20112
Contact: ANGELINE ARMAS
Group: JAMESTOWN

Telephone: 703-791-3141
Work Phone:
Fax Phone: 703-791-4761
E-Mail:
P.O. Number:

Remarks:
Drivers Requested:
Bus Type: B 57 PAX MOTORCOACH

Salesperson: CATHY FINCHAM
Number of Passengers: 0
Number of Buses: 2

----- L E A V E -----				*----- A R R I V E -----*			
CITY	ST	DATE	TIME	CITY	ST	DATE	TIME
MANASSAS	VA	04/29/10	7:01am	JAMESTOWN	VA		
JAMESTOWN	VA			MANASSAS	VA	04/29/10	6:01pm

----- P I C K U P I N F O R M A T I O N -----
COLES ELEMENTARY SCHOOL
(7405 HOADLY RD, MANASSAS VA 20112)

----- I T I N E R A R Y -----
TRANSPORT GROUP TO JAMESTOWN SETTLEMENT. WAIT & RETURN
(2218 JAMESTOWN RD, WILLIAMSBURG VA 23185)
***SIGNED CONFIRMATION MUST BE RETURNED TO US BY 3/19/10
A DEPOSIT OF \$200.00 PER BUS PER DAY IS DUE:3/19/10
FINAL PAYMENT IS DUE ON: 4/15/10

SCENIC AMERICA, INC.
10210 MARSH ROAD
BEALETON, VA 22712
540-439-3300 / 703-393-1441

03/12/10 11:14am CHARTER ORDER CONFIRMATION PAGE 2

Charter Number: 030930

Charter	Grand Total	2203.20
Payments	Received	.00
Balance	Due	2203.20

CUSTOMER SIGNATURE _____ DATE _____

PLEASE READ THE BACK OF THIS CONTRACT BEFORE SIGNING SO THAT YOU ARE AWARE OF OUR GENERAL TERMS AND CONDITIONS OF THIS AGREEMENT.

TO CONFIRM THIS RESERVATION, A \$200.00 PER COACH PER DAY DEPOSIT IS REQUIRED. A RESERVATION IS "NOT" CONFIRMED UNTIL DEPOSIT IS RECEIVED. DEPOSIT IS REQUIRED WITHIN 7 BUSINESS DAYS OF PLACING THIS RESERVATION PLEASE SIGN AND RETURN ONE COPY OF THIS CONTRACT WITH YOUR DEPOSIT.

REMIT TO: SCENIC AMERICA, INC.
10210 MARSH ROAD - BEALETON, VA 22712-9651
(540) 439-3300 ** (703) 393-1441 ** FACSIMILE (540) 439-3395



Charter Bus Confirmation Terms & Conditions

1. **ADVANCE DEPOSIT REQUIRED** – A deposit of **\$200.00 per coach-per day**, or as stipulated on contract is required to reserve the requested equipment established by this signed contract. A deposit must be made within seven (7) days upon receipt of this confirmation. Failure to make deposits as requested or failure to sign and return this letter will may subject the cancellation of this order. ****No contract is considered active without a signed copy returned to Scenic America with the deposit monies**.**
2. **FINAL PAYMENTS** – **Are due and payable no later than fourteen (14) days prior to the trip date.** Check the front of this contract for specific final payment requirements if different. Any deviations from the original contract will be billed and payable upon receipt of said invoice if prior credit has been established and prior approval for the additional services is received from Scenic America's management.
3. **PRICES SUBJECT TO CHANGE***** – All prices quoted are subject to change under the circumstances described in section 3 and Section 4. ***** Due to the price of Diesel Fuels, the price of this charter may be subject to a fuel surcharge not to exceed 10% of you total charter cost. This surcharge may be added at the completion of service to cover the increased fuel cost to perform the service you have contracted.** If there is a change in federal, state or local laws or regulations that occur between the date of confirmation and the date of the charter that cause a financial impact on the planned trip, a fee may be charged to cover such fees.
4. **CHARGES** – All charges quoted are based on the information provided by the chartering party. The chartering party is responsible with providing Scenic America, Inc a **written itinerary** for the planned trip and to confirm your quoted price. Scenic America, Inc reserves the right to add any additional charges to the original price charged if the chartering party deviates from the original information provided. Scenic America reserves the right to refuse any service and refund any deposit money received if necessary. Parking fees, tolls, special permits, and entrance fees are the responsibility of the chartering party. **OVERNIGHT TRIPS will require the chartering party to provide and pay for driver's single-room accommodations at the same hotel at which the group is staying.**
5. **TRAFFIC DELAYS** – The charter party is responsible with any additional charges created by delays in traffic unforeseen. The hourly rate will be determined by vehicle size charged.
6. **DEPOSITS MADE TO VENDORS (I.E. HOTELS, RESTAURANTS, ATTRACTIONS, ETC.)** – Are the responsibility of the chartering party and are due 7 days prior to the due date of said deposits. You will be notified on the necessary deposit amounts.
7. **CHANGE IN RESERVATIONS** – If changes occur please notify Scenic America, Inc. as soon as possible and we will try to accommodate your request(s). Different notification requirements may apply to changes in for example tickets, meals, lodging and other arrangements made on your behalf by Scenic America, Inc.
8. **CANCELLATION OF ORDER** – If it is necessary to cancel this order or any portion thereof, notification of such cancellation must be received by our company 14 days prior to trip date or cancellation charges will apply. Cancellation 14 days or more prior to trip date will receive a full refund unless otherwise stipulated in contract. Cancellation made less than 14 days will result in forfeiture of deposits paid. Any trip canceled less than 2 days will be charged and payable at full rate.
9. **METHOD OF PAYMENT** – As stipulate in number 2, Final Payments, payment for service should be paid by money order, cashier checks, credit card or organizational/business check. Personal checks may be accepted with prior approval from our office 14 days prior to trip date. When mailing your payment please include confirmation bus order number (CBO), date of trip and the name the trip is listed as (Church name, company name, etc.).
10. **RETURNED CHECK FEE** - A return check fee of \$50.00 will be assessed per return check item and/or occurrence.
11. **PRE-APPROVED CREDIT CUSTOMERS** - All pre-approved credit customers who desire to be invoiced after Scenic America provides services is responsible to have all outstanding balances paid within 15 days after completion of work. **Any balance owed and not paid by the 30th day after the service has been performed will be charged a Finance Charge of 2.0% (24% APR) per month.** All collection and attorney fees (not less than 33.34%) will become the liability of the customer.
12. **IT IS UNDERSTOOD AND AGREED THAT** – The performance of the service detailed in this order is subject to tariff regulations and is contingent upon the carrier's ability to furnish the service. **BAGGAGE AND ALL OTHER PROPERTY WILL BE HANDLED ONLY AT PASSENGERS OWN RISK AND ONLY IN THE AMOUNT THAT CAN CONVENIENTLY BE CARRIED IN THE CHARTERED BUS. Any damage to the vehicle, caused by the Charter Party, will be charged by the carrier to the Charter Party.**
13. **BAGGAGE WILL NOT BE CHECKED** – Personal baggage, musical instruments, athletic equipment and other paraphernalia necessary for the purpose of the Charter Trip and limited to the capacity of the chartered coach will be transported in the custody of the chartering party at no extra charge. Scenic America is not responsible for any loss or damage.
14. **DRIVERS** – Federal Department of Transportation safety regulations prohibit drivers to be on-duty more than fifteen (15) hours per day, ten (10) hours of which are for driving. The driver must be given eight (8) consecutive hours off before the coach driver may resume his/her duties.
15. **EQUIPMENT** – In the event of a breakdown or other circumstances, we reserve the right to substitute with other equipment or carrier to perform the services contracted.
16. **ALCOHOL POLICY** – Alcoholic beverages are only permitted if prior arrangements are made in our office (an additional agreement and deposit are required). **NO alcoholic beverages** will be allowed with out authorization from our office. At no time are glass containers allowed on the coach.
17. **AT NO TIME WILL THE FOLLOWING BE ALLOWED ON THE COACH** – glass containers, gum, firearms, knives, explosives, dangerous chemicals or any other substance that may harm the equipment or passengers. **Note: can drinks are no longer acceptable; PLEASE use plastic bottles w/screw on caps. There will be no smoking on the coach.**

Customer Initial that the above terms have been read x _____ Date ____/____/____

Dale City Elementary School

14450 Brook Drive • Woodbridge, VA 22193

703.670.2208 • *en Español* 703.680.3567 • FAX 703.670.8425 • www.pwcs.edu/DaleCity

Cindy Crowe-Miller, Principal

October 26, 2010

TO: John Wallingford
Director of Financial Services

FROM: Cindy Crowe-Miller 
Principal

RE: Response to Audit

The following is our response to the recommendations from the auditor:

The Recommendation stated that there was “one account that was not assigned to any of the normal account classes”. Unfortunately, the account was not mentioned. Therefore, my bookkeeper has been unable to make a correction due to the fact she doesn’t know which account is in question. She has left a message for Linda Kincheloe for guidance but hasn’t received a call back. As soon as she speaks with Linda, she will make the correction.



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Enterprise Elementary School

13900 Lindendale Road • Woodbridge, Virginia 22193
703.590.1558 • FAX 703.878.0404 • www.pwcs.edu/Enterprise
Melanie McClure, Principal

MEMORANDUM

TO: John Wallingford, Director of Finance
Prince William County Public Schools

FROM:  Melanie McClure, Principal
Enterprise Elementary School

DATE: November 1, 2010

RE: FY 2009-2010 Student Activity Fund Audit

In response to the financial audit received October 22, 2010 but dated August 13, 2010 conducted by Robinson, Farmer, Cox Associates, I have prepared the following response to address the report findings and recommendations.

1. **The recommendation that the librarian remit funds to the bookkeeper on a daily basis.** The amount deposited on October 21, 2009 was collected in one day. It is an all day and school wide evening event. The librarian did follow procedure.
2. **Receipt #7012 was received on May 14, 2010 but was not deposited to the bank until May 24, 2010.** Receipts over \$25 will be deposited daily and at a minimum on Wednesday and Friday.
3. **The cancelled checks for check #'s 8596-8644 could not be located.** The bookkeeper did find the cancelled checks in the audit box that was returned and a copy of them are attached. Please note that the following check #'s cleared after fiscal year ended or have not yet cleared...8599, 8606, 8616, 8618, 8620, 8621, 8622, and 8623-8644.
4. **Three checks have been outstanding for more than a year.** All 3 checks were voided on July 30, 2010.
5. In addition, the auditors indicate that we bank with Wachovia Bank. That is incorrect. We bank with BB&T.

cc: Todd Erickson
Associate Superintendent
for Central Elementary Schools

Jeanene Sharp
Bookkeeper, Enterprise Elementary



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Fannie W. Fitzgerald Elementary School


15500 Benita Fitzgerald Drive • Woodbridge, VA 22193

703.583.4195 • FAX 703.583.4197

Deraine F. Simpson, Principal

DATE: October 28, 2010

TO: John Wallingford
Director of Financial Services

FROM: Deraine F. Simpson 
Principal, Fannie W. Fitzgerald ES

SUBJECT: FY 2009-2010 Student Activity Fund Audit

I am enclosing a copy of our Report of Audit Finding and Recommendations for our Student Activity Funds Audit for FY 2009-2010.

I would like to note that there is a discrepancy in the findings regarding the collection of building use funds and the check that was referenced that was to be sent to PWCPS. This is not a correct finding for our Student Activity Funds. As our account shows, we have not collected the amount referenced, therefore, no payment is due PWCPS. This statement does not pertain to Fannie W. Fitzgerald ES and I would like to have it removed from the report.

With respect to the first finding, regarding adequate documentation, I would like to note that in all but this case full documentation was attached. This was an oversight and I have spoken with my bookkeeper, Deborah Dodge, and she has advised she will continue to be proactive in obtaining adequate documentation, prior to preparation of any check.

The recommendation made of dating the deposit sheets for date collected, has been addressed and corrected. All deposit slips now have a date collected entry on them.

“Lighting the Way to the Future”



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ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Report of Audit Findings and Recommendations

Date: August 13, 2010

**To the Principal
Fannie Fitzgerald Elementary School**

This report is to follow up our recent audit of the cash basis financial statement of Fannie Fitzgerald Elementary School Activity Funds for the year ended June 30, 2010. During our audit we became aware of certain matters that should be brought to your attention. This report is primarily to state our findings and recommendations and to communicate them in writing.

Findings

We recommend that all checks be supported by adequate documentation and approved by the principal before they are processed for payment. Check #5067 lacked supporting documentation.

The school collected over \$21,000 in building use funds. At year end after transferring \$4,170 to other funds, the school owed \$2,894.25 to PWCPs. We recommend the school remit the applicable percentage to PWCPs as soon as possible.

Recommendation

During our audit, it was noted that cash transmittal forms remitted by teachers contained no date. We recommend that all transmittal forms show the date of receipt.

Explanation for Audit Findings for the (2009-2010):

Finding:

The outstanding balance has been corrected on the October 2011 reconcile.

Recommendations:

Building use funds there was check cut in July 2010 that made of the difference. We deposited \$21,286 and paid to the county \$18,480.76 for Building Use.

The account not assigned correctly have been fixed and assigned to the appropriate group (Fundraising).

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Report of Audit Findings and Recommendations

Date: August 13, 2010

To the Principal
Glenkirk Elementary School

This report is to follow up our recent audit of the cash basis financial statement of Glenkirk Elementary School Activity Funds for the year ended June 30, 2010. During our audit we became aware of certain matters that should be brought to your attention. This report is primarily to state our findings and recommendations and to communicate them in writing.

Finding

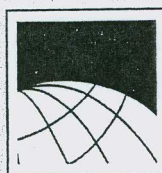
On the school's June 30, 2010 bank reconciliation, there is an outstanding deposit that is remaining from May 2009. This item was outstanding due to the date on the deposit accidentally being from FY09, when it should have been a deposit in FY08. It was manually corrected in FY 09 but it is still showing up on the 2010 year end bank reconciliation. We recommend that this deposit be adjusted and removed from the school's bank reconciliation. ✓

Recommendations

During our audit, we noted unrelated disbursements made from the pictures and coke accounts. We recommend only posting that activity which is directly related to the activity and transferring any profits to other accounts to make purchases as needed.

In reviewing the school's financial report, we noted one account that was not assigned to any of the normal account classes. We recommend that this account be grouped with the appropriate group of accounts (i.e. fundraising). ✓

The school collected over \$21,300 in building use funds. \$15,000 was paid to PWCPS and the remaining amount was kept by the school. We recommend the school remit the applicable percentage of its collections to PWCPS as soon as possible. ✓



Prince William County

PUBLIC SCHOOLS

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DATE: October 5, 2010
TO: All Principals
FROM: John Wallingford
Director of Financial Services
SUBJECT: FY 2009-2010 Student Activity Audit

Enclosed is your school's copy of the "Independent Auditor's Report" for the FY 2009-2010 Student Activity Fund audit as prepared by the audit firm Robinson, Farmer, Cox Associates.

This year I would like to share some additional information with each of you regarding these student activity fund audits. As you are probably aware, Prince William County Public Schools (PWCS) has filled a new position this year. This new position, the *Chief Internal Auditor*, was hired to assist management with independently assessing our internal control processes. This collaborative process has begun with a review of these activity fund audits and with the generation of a new "Financial Guideline Manual" (FGM). The FGM will become available very soon and will be published on the PWCS Web site.

In addition to the FGM being published to the Web, you will be able to see the management letter and your corrective action plans in response to these management letter points. This will provide greater transparency to citizens, stakeholders such as club sponsors and others with regard to the operations and stewardship of these funds. Providing this level of access is also a best practice of financially well run organizations.

As you have in the past, please prepare a response to the director of Financial Services as to the corrective action which you plan to implement as a result of the external auditor's recommendations. If there are no recommendations, a response is not necessary. Please send a copy to your respective level associate superintendent. The response should be completed no later than October 18.

In addition to the request above, I would ask that you and your bookkeeper read the attached pages from the FGM. It is a summary of each of your responsibilities regarding these activity funds. Once you have reviewed them please sign and return to the Office of Financial Services.

Recently, I have received suggestions that principals would like to receive periodic training associated with the activity funds and other finance related processes in an environment that provides enough time for the group to discuss topics of common concern or make suggestions related to current financial practices. In an effort to better respond to these requests and provide you with an option for appropriate training it would assist me if you could provide me with suggestions for training topics, venues, and times.

Enclosure

cc: Level Associate Superintendents

JOHN M. WALLINGFORD
Director of Financial Services

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Independent Auditors' Report

To the Principal
Glenkirk Elementary School

We have audited, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, the cash basis financial statement of the County of Prince William, Virginia School Activity Funds as of and for the year ended June 30, 2010 (not presented herein), and have issued our report thereon dated August 13, 2010.

The accompanying financial information of the Glenkirk Elementary School, as of and for the year ended June 30, 2010, is included as supplemental information in the above referenced report and is not a presentation in conformity with accounting principles generally accepted in the United States of America. In our opinion, however, the accompanying summary financial information is fairly stated, in all material respects, in relation to the cash basis financial statement from which it has been derived.

Robinson, Farmer, Cox Associates

Verona, Virginia
August 13, 2010

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

GLENKIRK ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Clubs	\$ -	\$ 1,708.00	\$ 1,598.50	\$ -	\$ 109.50
Instructional	10,563.17	52,264.60	61,392.36	15,912.84	17,348.25
Fundraisers	18,239.38	57,961.93	34,141.58	(15,939.84)	26,119.89
School Operating	2,383.54	1,120.04	1,306.13	-	2,197.45
Clearing	9,492.32	25,017.92	19,443.87	27.00	15,093.37
Faculty	1,832.64	3,631.41	4,506.28	-	957.77
School Total	\$ <u>42,511.05</u>	\$ <u>141,703.90</u>	\$ <u>122,388.72</u>	\$ <u>-</u>	\$ <u>61,826.23</u> *

* Represented by cash on demand with:

SunTrust Bank
--Business Checking

\$ 61,826.23

Henderson Elementary School

3799 Waterway Drive • Montclair, VA 22025

703.670.2885 • www.pwcs.edu/Henderson

Lisa A. Reinshuttle, Principal

November 23, 2010

This letter is to follow up on the Alexander Henderson Elementary audit report for school year 2009 – 2010.

Under the findings on the June 30, 2010 bank reconciliation, check number 5169 was in the amount of \$670.00 was listed as outstanding. This check was given to Henderson PTCO for the Boys Fun Run program and was not cashed. The check was given back to the PE teacher who then told the bookkeeper that they did not want it and the check was voided.

The checks that were listed needed more supporting documentation, the checks are for our Social Committee and an e-mail and a receipt are all the supporting documentation necessary.

The school's cash balance decreased because the school was paying back Prince William County for monies owed. We used this money on school activities and paid back the appropriate amounts.

All disbursements from the yearbook, school office, fundraiser art, faculty coke and book fair were used in the school and were for the school's purchases.

The transmittal forms were given to the teachers at the beginning of the school year with the date included; however, some of the teachers did not recognize any difference and are now using all the appropriate forms with the date/signature line.

Sincerely,



Lisa A. Reinshuttle

Principal

Alexander Henderson Elementary



Prince William County

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www.pwcs.edu

Kerrydale Elementary School

13199 Kerrydale Road • Woodbridge, VA 22193
703.590.1262 • FAX 703.670.6259 • www.pwcs.edu/Kerrydale

Anthony W. Leonard, Principal
Betty A. Williams, Assistant Principal

Audit Responses

Prior Year Findings:

- The Kerrydale bookkeeper has been instructed that the cash transmittal form should be completed for every receipt. This will include preparing a form for all receipts received in the mail which includes items such as money paid from school pictures, Minnieland, and any other money received from sources other than teachers.
- Kerrydale will ensure that there is appropriate documentation before issuing a check. For the record, the checks written from Kerrydale are almost always signed by the principal and the bookkeeper. So while there are some instances where the check requisition form was not signed by the principal, the fact that the checks were signed by the principal indicates that check was approved by the principal.
- The Kerrydale bookkeeper is instructed to consult with appropriate county personnel to insure that there is no confusion as to what money is income to the school and what money should be remitted to PWCS.

Current Year Findings:

- The Kerrydale bookkeeper has been instructed to transfer funds when needed during the year to ensure that accounts.
- The Kerrydale personnel in charge of the Book Fair have been instructed to turn over daily receipts to the bookkeeper to ensure that the funds are deposited on a timely basis.

Recommendation:

- The bookkeeper will ensure that the date the funds are received and the date that the funds are deposited will be on the cash transmittal sheet.



Prince William County

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www.pwcs.edu

Martin Luther King, Jr. Elementary School

13224 Nickleson Drive
Woodbridge, Virginia 22193

Telephone: (703) 590-1616 • Fax: (703) 590-0304

October 8, 2010

To Whom It May Concern:

In response to the audit letter for the FY 10 school year. We will start putting the date that the deposit is given to the bookkeeper in the upper right-hand corner of the deposit slip.

Respectfully yours,



Jolene D. Callison-Weigel

Date: October 13, 2010

To: John M. Wallingford
Director of Financial Services

From: Cory Shaulis
Bookkeeper – Marshall Elementary

Subject: FY 2009-2010 Student Activity Audit Response

Report Findings:

- 1) The school issued several checks for reimbursement to the principal and the bookkeeper. However these checks were all signed by the principal and the bookkeeper. Since the school has four authorized check signers, we recommend that checks written to an authorized checks signer be signed by someone other than the payee.

Response:

In the future we will have either, Christopher Stone, Assistant Principal and/or Andrea Freeland, Secretary, sign checks that are written either to Kay Hermeling or Cory Shaulis.

Report Findings:

- 2) During our audit, it was determined that receipt #13039 was deposited on 5/1/10 but not posted to the accounting system until 5/3/10. We recommend receipts be posted to the accounting system when received and then deposited to the bank.

Response:

Background investigation revealed, my computer system was going down on Friday evening. The deposit (\$360) was made Friday night and posted as 5/1/10. Monday morning, 5/3/10 I entered the receipts. My standard practice is to daily enter all information into the computer before making the deposit.

Christa McAuliffe Elementary School

13540 Princedale Dr. • Woodbridge, VA 22193
703.680.7270 • FAX 703.897.1960 • www.pwcs.edu/McAuliffe
Cynthia A. West, Principal

DATE: October 20, 2010

TO: John Wallingford
Director of Financial Services

FROM: Cynthia West
Principal
Susan Schaeffer
Bookkeeper

SUBJECT: FY 2009-2010 Student Activity Audit

This is in response to the recent audit report. We have reviewed the report and we have made the following changes to comply:

- Check number 5721 was remitted to PWCS for instrument rental fees.
- All deposits will be posted in Blue Bear before the daily deposit is taken to the bank and deposits will be made daily.
- All adjusting entries will be approved and signed by the principal.

C: Todd Erickson



ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Independent Auditors' Report

To the Principal
Christa McAuliffe Elementary School

We have audited, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, the cash basis financial statement of the County of Prince William, Virginia School Activity Funds as of and for the year ended June 30, 2010 (not presented herein), and have issued our report thereon dated August 13, 2010.

The accompanying financial information of the Christa McAuliffe Elementary School, as of and for the year ended June 30, 2010, is included as supplemental information in the above referenced report and is not a presentation in conformity with accounting principles generally accepted in the United States of America. In our opinion, however, the accompanying summary financial information is fairly stated, in all material respects, in relation to the cash basis financial statement from which it has been derived.

Robinson, Farmer, Cox Associates

Verona, Virginia
August 13, 2010

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

CHRISTA MCAULIFFE ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 8,714.52	\$ 5,150.50	\$ 4,800.68	\$ -	\$ 9,064.34
Fundraisers	12,389.15	12,026.95	7,865.91	(4,540.22)	12,009.97
School Operating	(456.38)	350.00	1,773.93	5,330.40	3,450.09
Clearing	3,100.17	1,353.41	17.16	-	4,436.42
Faculty	1,697.48	704.00	621.95	(790.18)	989.35
School Total	\$ <u>25,444.94</u>	\$ <u>19,584.86</u>	\$ <u>15,079.63</u>	\$ <u>-</u>	\$ <u>29,950.17</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 29,950.17

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Report of Audit Findings and Recommendations

Date: August 13, 2010

To the Principal
Christa McAuliffe Elementary School

This report is to follow up our recent audit of the cash basis financial statement of Christa McAuliffe Elementary School Activity Funds for the year ended June 30, 2010. During our audit we became aware of certain matters that should be brought to your attention. This report is primarily to state our findings and recommendations and to communicate them in writing.

Findings

During our audit, it was noted that the school had not remitted instrument rental fees to PWCP. We recommend that the school remit these funds as soon as possible.

As a result of our audit, we noted two instances where receipts (#1237 and #1238) were deposited to the bank before being posted to the accounting system. We also noted one receipt (#1004) that was not timely deposited to the bank and according to the County Financial Guidelines Manual, deposits should be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday. We recommend receipts be posted before funds are taken to the bank for deposit and deposits be made in accordance with County policy.

It was discovered during our audit that journal entries posted to the Blue Bear accounting system were not being approved by the principal. We recommend that all adjusting entries be approved by the principal or her designee.

Minnieville Elementary School

13639 Greenwood Dr. • Woodbridge, VA 22193
703.670.6106 • FAX 703.878.0695 • www.pwcs.edu/Minnieville
Glynis Taylor, Principal

December 9, 2010

To Whom It May Concern:

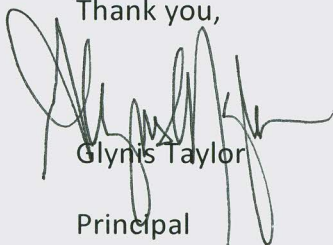
Re: Audit Findings

Regarding deposits being made before postings, we have corrected that and the bookkeeper keys all items before going to the bank.

The sales tax being reimbursed, we will give staff a tax exempt form when purchasing items for the school.

Unrelated disbursements posted to book fair account will not be filtered through an account where there are no transactions relating to these items.

Thank you,



Glynis Taylor
Principal



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www.pwcs.edu

MEMORANDUM

Montclair Elementary School

4920 Tallowood Dr. • Dumfries, VA 22025
703.730.1072 • FAX 703.878.0356 • www.pwcs.edu/Montclair
Tawnya S. Soltis, Principal

DATE: October 15, 2010

TO: John Wallingford, Director of Financial Services

 **FROM:** Tawnya Soltis

SUBJECT: Response to the Report Finding and Recommendation for the SAF 09/10

Findings

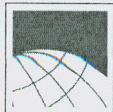
Check #5258 was made out to Habitat for Humanity. All funds that were collected were deposited into account D4090.00. All funds were then dispersed to check #5258. In the future, we will attach a receipt from the "group" who receives the fundraising money.

Prior to the audit for 2009/2010, Montclair had been given permission to use our own transmittal form on which teachers recorded amount of money received and submitted it to the bookkeeper that same morning. As of 09/29/10, we will use the PWCS standard cash transmittal form.

Recommendations

Starting October 11, 2010, we will post disbursements to related accounts and transfer appropriate funds.

c: Todd Erickson, Associate Superintendent
Julie Silverman, Bookkeeper



Prince William County

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Neabsco Elementary School

3800 Cordell Avenue • Woodbridge, VA 22193
703.670.2147 • FAX 703.670.0892 • www.pwcs.edu/Neabsco
Marvin Rodriguez, Ph.D., Principal
Suzanne Bevans, Assistant Principal

October 15, 2010

To: John Wallingford
Director of Financial Services

From: Marvin Rodriguez 
Principal

Subject: FY 2009-2010 Student Activity Fund

It was noted by Robinson, Farmer, Cox Associates that there were two accounts that were not assigned to any of the normal accounts. It was their recommendation that these accounts be grouped. These accounts have been grouped with their appropriate group of accounts.

Cc: Todd Erickson
Area Associate for Central Elementary Schools



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Rosa Parks Elementary School

13446 Princedale Drive • Woodbridge, VA 22193
703.580.9665 • FAX 703.580.9667 • www.pwcs.edu/RosaParks
Jarcelynn M. Hart, Principal

October 15, 2010

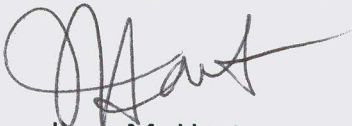
Dear Mr. Wallingford,

This letter is in response to the attached auditor's recommendations dated October 5, 2010. My bookkeeper, Robin Glover, and I will implement the following corrective action:

Cited Recommendation – There was an outstanding deposit listed for \$164.99. This receipt was posted to the accounting system on June 15th, 2010 and was composed of the \$84.63 coke commission posted to the school's beginning balance and other receipts and an unknown adjustment of \$91.40.

Corrective Action - There was a deposit made on June 8th, 2010 for \$84.63 for the coke machine. Blue Bear did not update that deposit. A deposit was made on June 15th, 2010 for \$91.40. We are investigating this finding and this will be resolved in collaboration with central office staff.

Respectfully submitted,



Jarcelynn M. Hart
Principal



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ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Independent Auditors' Report

To the Principal
Rosa Parks Elementary School

We have audited, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, the cash basis financial statement of the County of Prince William, Virginia School Activity Funds as of and for the year ended June 30, 2010 (not presented herein), and have issued our report thereon dated August 13, 2010.

The accompanying financial information of the Rosa Parks Elementary School, as of and for the year ended June 30, 2010, is included as supplemental information in the above referenced report and is not a presentation in conformity with accounting principles generally accepted in the United States of America. In our opinion, however, the accompanying summary financial information is fairly stated, in all material respects, in relation to the cash basis financial statement from which it has been derived.

Robinson, Farmer, Cox Associates

Verona, Virginia
August 13, 2010

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

ROSA PARKS ELEMENTARY SCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 2,914.81	\$ 17,827.03	\$ 21,430.16	\$ 2,181.18	\$ 1,492.86
Fundraisers	3,388.42	11,743.84	11,034.45	(2,100.78)	1,997.03
School Operating	82.90	829.85	832.35	(80.40)	0.00
Clearing	(0.00)	2,329.62	2,329.62	-	-
Faculty	1,032.57	3,450.11	4,102.34	-	380.34
School Total	\$ <u>7,418.70</u>	\$ <u>36,180.45</u>	\$ <u>39,728.92</u>	\$ <u>-</u>	\$ <u>3,870.23</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 3,870.23

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Report of Audit Findings and Recommendations

Date: August 13, 2010

**To the Principal
Rosa Parks Elementary School**

This report is to follow up our recent audit of the cash basis financial statement of Rosa Parks Elementary School Activity Funds for the year ended June 30, 2010. During our audit we became aware of certain matters that should be brought to your attention. This report is primarily to state our findings and recommendations and to communicate them in writing.

Findings

The beginning balance of the school's financial report differed from our prior year audited balance by \$84.63 which represents coke commission received by the school. This amount was deposited to the school's bank account on 6/8/10 but was somehow posted back to FY 2009.

At June 30, 2010, there was an outstanding deposit listed for \$164.99. This receipt was posted to the accounting system on June 15, 2010 and was composed of the \$84.63 coke commission posted to the school's beginning balance and other receipts and an unknown adjustment of \$91.40. These amounts were all deposited to the bank and should not be shown as outstanding items on the school's bank reconciliation. The actual cash balance of the school at June 30, 2010 should be \$3,870.23.

John F. Pattie Sr. Elementary School

16125 Dumfries Road • Dumfries, VA 22025
703.670.3173 • FAX 703.583.7233 • www.pwcs.edu/Pattie
Margaret A. Otterblad, Principal
Kimberly A. Gardziel, Assistant Principal

December 16, 2010

Dear Mr. Wallingford,

As per the recommendation for Pattie Elementary's Audit dated 8/13/2010 and received from the Financial Services Department October 2010, there were two findings and three recommendations that were made. The following actions have been taken:

1. The four checks that were outstanding have been cleared.
2. Per Linda Kincheloe's assistance, Mrs. Hayes cleared the deposit adjustments from the June 2010 bank reconciliations.
3. Once the invoice has been paid for the Book Fair, all funds will be immediately transferred to the main library account.
4. Concerning a transmittal form that was not dated, we have implemented the use of the new transmittal form with the date included.
5. We have received clarification concerning accounts being grouped into appropriate group accounts. We will implement this information immediately.

Mrs. Hayes will continue to request assistance and implement the information offered to her from the Finance Office. We appreciate the assistance that the Finance Office has given us with our questions and concerns.

If you have any further questions concerning this audit please call me at 703.670.3173.

Thank you,



Margaret A. Otterblad
Principal

CC: Todd Erickson, Level Associate Superintendent Central Elementary Schools



Prince William County

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Penn Elementary School


12980 Queen Chapel Road • Woodbridge, VA 22193
703.590.0344 • FAX 703.590.1528 • www.pennes.schools.pwcs.edu

Linda L. Hange, Principal

Sherri H. Berkman, Assistant Principal

Memo

To: John Wallingford
Director of Financial Services

From: Linda L. Hange 
Principal

Date: 12/6/2010

Re: FY 2009/2010 Student Activity Audit

Message

In response to the audit findings for Penn Elementary Student Account Fund, we plan to take the following corrective measures:

- We will make sure that there are no deficit balances at the end of the year in any of the accounts.
- On an oversight the check requisition form was not signed by the principal. We will make sure that all appropriate correspondents are signed by the principal before any check is written.

We will also follow the recommendations made by the auditor by making sure that all disbursements

are transferred to the appropriate accounts before monies are spent in that category and that all checks will be stamped "for deposit only" upon receipt.

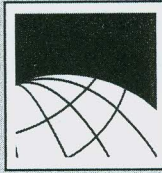


Prince William County

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DATE: October 5, 2010
TO: All Principals
FROM: John Wallingford
Director of Financial Services
SUBJECT: FY 2009-2010 Student Activity Audit

Enclosed is your school's copy of the "Independent Auditor's Report" for the FY 2009-2010 Student Activity Fund audit as prepared by the audit firm Robinson, Farmer, Cox Associates.

This year I would like to share some additional information with each of you regarding these student activity fund audits. As you are probably aware, Prince William County Public Schools (PWCS) has filled a new position this year. This new position, the *Chief Internal Auditor*, was hired to assist management with independently assessing our internal control processes. This collaborative process has begun with a review of these activity fund audits and with the generation of a new "Financial Guideline Manual" (FGM). The FGM will become available very soon and will be published on the PWCS Web site.

In addition to the FGM being published to the Web, you will be able to see the management letter and your corrective action plans in response to these management letter points. This will provide greater transparency to citizens, stakeholders such as club sponsors and others with regard to the operations and stewardship of these funds. Providing this level of access is also a best practice of financially well run organizations.

As you have in the past, please prepare a response to the director of Financial Services as to the corrective action which you plan to implement as a result of the external auditor's recommendations. If there are no recommendations, a response is not necessary. Please send a copy to your respective level associate superintendent. The response should be completed no later than October 18.

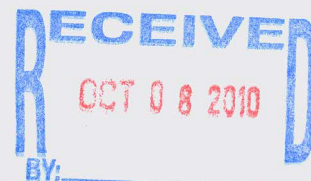
In addition to the request above, I would ask that you and your bookkeeper read the attached pages from the FGM. It is a summary of each of your responsibilities regarding these activity funds. Once you have reviewed them please sign and return to the Office of Financial Services.

Recently, I have received suggestions that principals would like to receive periodic training associated with the activity funds and other finance related processes in an environment that provides enough time for the group to discuss topics of common concern or make suggestions related to current financial practices. In an effort to better respond to these requests and provide you with an option for appropriate training it would assist me if you could provide me with suggestions for training topics, venues, and times.

Enclosure

cc: Level Associate Superintendents

JOHN M. WALLINGFORD
Director of Financial Services



Woodbine Preschool Center

13225 Canova Dr. • Manassas, VA 20112

703.791.3151 • FAX 703.791.2669 • www.pwcs.edu/Woodbine

Mary Ann Adams, Administrator

DATE: October 14, 2010

TO: John Wallingford
Director of Financial Services

FROM: Mary Ann Adams *MAA*
Administrator/Woodbine Preschool

SUBJECT: FY 2009-2010 Student Activity Fund Audit

This is in response to the recommendations made by the auditors of the FY 2009-2010 Student Activity Fund.

We will now use a form entitled "Woodbine School Deposit Slip" for all receipts received from staff to be signed and verified by the individual remitting the funds and by the school's bookkeeper. (see attachment)

Although there is a deficit balance in the t-shirt sales account, it is my understanding, based on a conversation with a PWCS finance office representative, that the deficit is permissible if we have t-shirts in inventory, which we do (see attachment). As the t-shirts are sold, the received monies will be deposited into the t-shirt sales account.

I hope this response is adequate to address the audit concerns. If further information is required, please contact me.

Thank you.

Attachments

C: Todd Erickson
Associate Superintendent
Central Elementary

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Independent Auditors' Report

To the Principal
Woodbine Preschool School

We have audited, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, the cash basis financial statement of the County of Prince William, Virginia School Activity Funds as of and for the year ended June 30, 2010 (not presented herein), and have issued our report thereon dated August 13, 2010.

The accompanying financial information of the Woodbine Preschool School, as of and for the year ended June 30, 2010, is included as supplemental information in the above referenced report and is not a presentation in conformity with accounting principles generally accepted in the United States of America. In our opinion, however, the accompanying summary financial information is fairly stated, in all material respects, in relation to the cash basis financial statement from which it has been derived.

Robinson, Farmer, Cox Associates

Verona, Virginia
August 13, 2010

COUNTY OF PRINCE WILLIAM PUBLIC SCHOOLS

WOODBINE PRESCHOOL
ACTIVITY FUNDS

Statement of Cash Receipts, Disbursements, and Balances--All Funds
Year Ended June 30, 2010

Functions	Cash Balance July 1, 2009	Receipts	Disburse- ments	Inter-Account Transfers	Cash Balance June 30, 2010
Instructional	\$ 427.20	\$ 207.00	\$ 246.00	\$ -	\$ 388.20
Fundraisers	16,337.03	89.25	-	-	16,426.28
Operating	4,342.32	870.00	305.25	-	4,907.07
Clearing	(20.50)	-	-	-	(20.50)
Faculty	112.64	505.00	567.80	-	49.84
School Total	<u>\$ 21,198.69</u>	<u>\$ 1,671.25</u>	<u>\$ 1,119.05</u>	<u>\$ -</u>	<u>\$ 21,750.89 *</u>

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 21,750.89

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Report of Audit Findings and Recommendations

Date: August 13, 2010

To the Principal
Woodbine Preschool School

This report is to follow up our recent audit of the cash basis financial statement of Woodbine Preschool School Activity Funds for the year ended June 30, 2010. During our audit we became aware of certain matters that should be brought to your attention. This report is primarily to state our findings and recommendations and to communicate them in writing.

Findings

We recommend that a standard cash transmittal form be utilized by the school for all receipts received from staff and be modified to include a place for the date the funds were received and that the forms be signed by the individual remitting the funds and by the bookkeeper after the funds are verified.

It was noted during our audit that the school's t-shirt sales account had a deficit balance at June 30, 2009 and 2010. According to the County Financial Guidelines Manual, funds should not end the year with a deficit balance. We recommend that transfers be made to any funds with a deficit balance at year-end and better fund management utilized to avoid the over spending of funds.

**WOODBINE SCHOOL
DEPOSIT SLIP**

NAME: _____
Department Head/Sponsor—Please Print

SIGNATURE: _____

DATE: _____

DEPARTMENT: _____

FUND NUMBER: _____

CURRENCY: \$ _____

COIN: \$ _____

CHECKS*: \$ _____

TOTAL DEPOSIT \$ _____

***Please list fund account number on the back of each check
in the upper right corner near endorsement (example D-4060).**

This money was collected for:

(FOR BOOKKEEPER'S USE ONLY)

RECEIVED BY: _____, Finance Officer

DEPOSIT DATE: _____

Item	Size	Quantity
Woodbine Preschool T Shirt	X Small Youth	7
Woodbine Preschool T Shirt	Small Youth	4
Woodbine Preschool T Shirt	Medium Youth	10
Woodbine Preschool T Shirt	10/12 Youth	2
Woodbine Preschool Sweatshirt	Small Youth	10
Woodbine Preschool Sweatshirt	Medium Youth	5
	Total:	38