

Antietam Elementary School

12000 Antietam Road • Lake Ridge, VA 22192
703.497.7619 • FAX 703.491.7603 • www.pwcs.edu/Antietam
Linda Moniuszko, Principal

10/08/2010

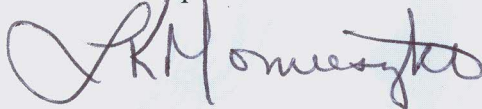
John Wallingford
Director of Financial Services

In response to the recommendations from our audit report for the period ending June 30, 2010, we will do the following: I have created an account for the Square One Art fundraiser so that I can post the receipts here and then the payment to Square one and I will then transfer the profits to the ART account.

Thank you for your time and attention,



April Glover
Bookkeeper



Linda Moniuszko
Principal



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ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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Report of Audit Findings and Recommendations

Date: August 13, 2010

**To the Principal
Antietam Elementary School**

This report is to follow up our recent audit of the cash basis financial statement of Antietam 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.

Recommendation

During our audit, we noted a significant fundraiser posted to the art account. We recommend that large fundraisers be segregated into separate accounts to more easily reflect profitability of the fundraiser. Profits from the fundraiser can then be transferred and used for authorized purposes.

Dumfries Elementary School

3990 Cameron Street • Dumfries, VA 22026
703.221.3101 • FAX 703.221.0047 • www.pwcs.edu/Dumfries
Mrs. Melvina B. Michie, Principal

October 18, 2010

To: John Wallingford
From: Melvina B. Michie, Principal 
Subject: FY 2009-2010 Student Activity Fund Audit Response

There were several recommendations made by the auditors concerning the FY 2009-2010 Activity Funds for Dumfries Elementary. I am responding to the auditor's report, however, Rita Goss was principal at the time. The following is the response to the auditor recommendations:

- 1) We will transfer funds from the Faculty Snack Account to the appropriate account when making payment.
- 2) We will assign the accounts that were not assigned a normal account class with the appropriate group of accounts.



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Featherstone Elementary School

14805 Blackburn Road • Woodbridge, VA 22191

703.491.1156 • www.pwcs.edu/Featherstone

Felicia Norwood, Principal

DATE: October 11, 2010

TO: Diana Lambert-Aikens
Associate Superintendent
Eastern Elementary Schools

FROM: Sarah Vaughan
Retired Bookkeeper

RE: FY 2009-2010 Student Activity Audit

I am writing in response to the report of audit findings for FY 2009-2010 for Featherstone Elementary. I was present on August 9, 2010 for the audit. Also in attendance was Brenda Hash, Featherstone's new bookkeeper. I spoke with the auditor at that time regarding his concerns. I relayed this information to Mrs. Hash. She made frequent deposits during the book fair this year (which just ended). Further, Mrs. Hash has revised the transmittal form to include the date of receipt.



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Lake Ridge Elementary School

11970 Hedges Run Dr. • Woodbridge, VA 22192
703.494.9153 • FAX 703.494.2272 • Attendance Line 703.494.2758 •
www.pwcs.edu/LakeRidgeES
Stefanie Sanders, Principal

TO: John Wallingford
Director of Financial Services

FROM: Stefanie Sanders *SS*
Principal

DATE: October 13, 2010

SUBJECT: FY2009-10 Student Activity Fund Audit

The following is in response to the auditor's findings and recommendations for Lake Ridge Elementary School's FY10 audit:

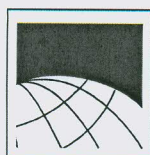
Receipts: The bookkeeper has been diligently working on ensuring that deposits are made in a timely manner and on a daily basis once \$25 is accumulated. If the amount accumulated is less than \$25, the bookkeeper will continue to ensure that a deposit is made on either Wednesday or Friday of that week.

While the audit information is correct in regard to receipt #3116, it should be noted that the deposit delay was partially due to the inclement weather in February 2010 that closed the school system for 12 days, including week-ends. During this time, the deposit was secured in a bank deposit bag and locked up in the school's fire-proof safe.

Outstanding Checks: Outstanding checks, older than one year, have been written off within BlueBear and added back to the school's cash balance. At the end of the school year, the bookkeeper will write off outstanding checks before preceding with the end-of-year close out steps.

Deficit Balances: The bookkeeper will transfer funds to cover deficit account balances at year-end. In order to avoid the overspending of funds within the publications account, the school will not issue checks in advance of the subscription fees being fully collected from students/parents.

cc: Mrs. Diana Lambert-Aikens, Eastern Elementary Associate Superintendent



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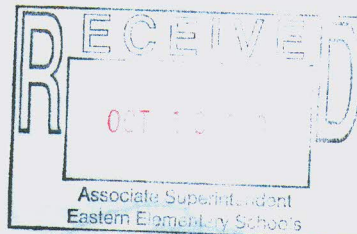
Leesylvania Elementary School

"Where Children Soar to Success"

15800 Neabsco Road • Woodbridge, VA 22191

703.670.8268 • FAX 703.670.9235 • www.pwcs.edu/Leesylvania

Mark Boyd, Principal



October 18, 2010

TO: John Wallingford
Director of Financial Services

FROM: Mark Boyd
Principal

SUBJECT: FY 2009-10 Student Activity Fund Audit

The report indicated (2) recommendations. Recommendation #1 was to deposit funds to the bank in a timely manner. During the time period in question there were 8 snow days and 1 holiday and the funds not deposited in a timely manner were for multiple teachers collecting for a field trip that cost \$2.00, collectively they did exceed the \$25.00 daily maximum and was the bookkeepers error in not depositing. Not all teachers turn in their monies collected the same day received but are encouraged to do so. It has also been a practice to hold monies submitted for lost library books as they usually are returned within a few days of submitting the fees and the parents are requesting a refund on a check that may not have cleared at the time. We will no longer do this and all funds are and will be deposited in accordance with current county financial guidelines.

Recommendation #2 was to remit the funds to PWCS for building use for fiscal year 2009. This was done on June 30, 2010; check #4960 in the amount of \$13,824.00, the balance remaining was transferred to building use local per the Financial Guidelines Manual. This amount sent to PWCS was determined between the bookkeeper and Bobette Burgess in Risk Management after review of the invoices for fiscal year 2009 and what was due to the county. There are no monies due PWCS at this time for last year or the year before.



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Marumsco Hills Elementary

14100 Page Street • Woodbridge, VA 22191
703.494.3252 • FAX 703.494.9789 • www.pwcs.edu/MarumscoHills
Joanne Alvey, Principal

October 25, 2009

To: John Wallingford,
Director of Financial Services

From: Joanne Alvey,
Principal
Marumsco Hills Elementary School

Subject: FY 10-11 Activity Fund Audit Response

We received the auditor's recommendations in a conference directly after she completed the audit. We incorporated her recommendations immediately thereafter. Thank you.

Sincerely:



Joanne Alvey



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Old Bridge Elementary School

3051 Old Bridge Road • Woodbridge, VA 22192

703.491.5614 • www.pwcs.edu/Oldbridge

Anita G. Flemons, Principal

Date: October 9, 2010
To: John Wallingford
From: Anita Flemons 
Subject: Response to Student Activity Funds Audit

In response to the posting twice of the \$1,251.42 book fair deposit, the receipt was adjusted and removed from the school's cash balance.

Check #1675 lacked adequate supporting documentation during the audit. The documentation was misplaced and is presently noted. All checks will be supported by adequate documentation and approved by the principal before being processed for payment.

Enclosure

Cc: Diana Lambert-Aikens



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Independent Auditors' Report

To the Principal
Old Bridge 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 Old Bridge 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

OLD BRIDGE 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	\$ 1,345.43	\$ 9,414.83	\$ 16,344.43	\$ 9,535.00	\$ 3,950.83
Fundraisers	12,579.80	19,856.69	14,336.08	(9,835.00)	8,265.41
Operating	117.17	1,740.29	930.97	-	926.49
Clearing	50.73	1,091.94	426.00	300.00	1,016.67
Faculty	4,255.22	1,807.00	3,425.39	-	2,636.83
School Total	\$ <u>18,348.35</u>	\$ <u>33,910.75</u>	\$ <u>35,462.87</u>	\$ <u>-</u>	\$ <u>16,796.23</u> *

* Represented by cash on demand with:

BB&T

--Checking

\$ 16,796.23

ROBINSON, FARMER, COX ASSOCIATES

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Report of Audit Findings and Recommendations

Date: August 13, 2010

**To the Principal
Old Bridge Elementary School**

This report is to follow up our recent audit of the cash basis financial statement of Old Bridge 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

At June 30, 2010, the school's bank reconciliation showed an outstanding deposit of \$1,251.42. However, this outstanding deposit is due to a receipt from the book fair being posted twice. As a result, the school's cash balance is overstated by \$1,251.42. We recommend this receipt be adjusted and removed from the school's cash balance.

We recommend that all checks be supported by adequate documentation and approved by the principal before being processed for payment. We noted check #1675 lacked adequate supporting documentation during our audit.

October 15, 2010

To: John Wallingford
Director of Finance
Prince William County Public Schools

From: Aerica Williams
Principal
River Oaks Elementary School

Cc: Karen Hammack
Bookkeeper
River Oaks Elementary School

Re: Report of Audit Findings and Recommendations
Robinson, Farmer, Cox Associates
On-Site Audit
August 09, 2010

*Copy -
original sent
to aero
associates.
@ 10-18-10*

Findings:

1. Several accounts had a deficit balance on June 30, 2010. It is the recommendation of the auditor that these accounts are monitored more frequently and that funds be transferred into these accounts prior to the close of the fiscal year.
2. On June 30, 2010, the school had three outstanding checks (over one year old). It is the recommendation of the auditor that these checks be written off and the funds added back to the school's cash account.
3. The auditor noted that the library account and the book fair account were used interchangeably during the period of time that the book fair was taking place. It is their recommendation that the book fair account be solely used for book fair transactions.

Response:

1. River Oaks Elementary School did transfer funds to deficit accounts; however the transfer did not take place until after June 30, 2010 when the bookkeeper closed the year and began to prep for the on-site audit. In the future, such transactions, if needed, will take place prior to June 1 of each year.
2. All outstanding checks have been canceled at this time.
3. The librarian will be closely monitored during the school book fair to ensure that deposits are made to the appropriate account and payment to the vendor is made from said accounts.

Audit Response-Rockledge Elementary FY 2009-2010

To: the Director of Financial Services

From: Amy M Schott
Principal Rockledge Elementary

Response to Findings:

All accounts will have funds transferred to them to avoid a deficit balance at year-end. Accounts will be managed closely to prevent over spending.

The closed saving-money market fund with a balance of \$.74 will be cleared and an adjustment made to post the amount to the correct account.

The clearing account that was set up by finance and not grouped with a normal account class will be removed and no longer used.



Amy M. Schott
October 18, 2010

ROBINSON, FARMER, COX ASSOCIATES

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Report of Audit Findings and Recommendations

Date: August 13, 2010

To the Principal
Rockledge Elementary School

This report is to follow up our recent audit of the cash basis financial statement of Rockledge 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

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

During our audit, we noted the savings-money market account had a balance at June 30, 2010 of \$.74. This account has been closed for several years. We recommend the school post an adjustment to correct the balance in the account.

Recommendation

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 these accounts be grouped with the appropriate group of accounts (i.e. clearing).

Springwoods Elementary School

3815 Marquis Place • Woodbridge, VA 22192
703.590.9874 • FAX 703.590.1457 • www.pwcs.edu/Springwoods
Virginia Ripperger, Principal

October 14, 2010

Mr. John Wallingford
Director of Financial Services
P. O. Box 389
Manassas, VA 20108

Re: Springwoods Elementary Audit

Dear Mr. Wallingford:

This letter is in response to Robinson, Farmer, Cox Associates Report of Audit Findings and Recommendations. Their recommendation is as follows: In reviewing the school's financial report, we noted two accounts that were not assigned to any of the normal account classes. We recommend that these accounts be grouped with the appropriate group of accounts (i.e. instructional).

Those two accounts, 91000.00 Due to Student Body; and 99999.90 Special Clearing Accounts are two accounts that must have been transferred over from the Manatee system. They have never been used since I've been at Springwoods Elementary and both show a zero balance and no activity. Those accounts have now been deleted from our list.

Sincerely,



Virginia Ripperger

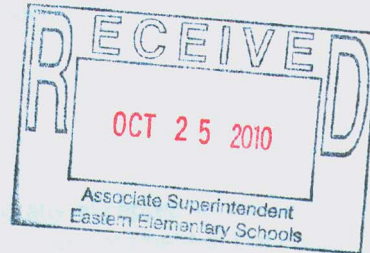
cc: Diana Lambert-Aikens, Associate Superintendent



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Triangle Elementary School

3615 Lionsfield Road • Triangle, VA 22172
703.221.4114 • FAX 703.221.3956 • www.pwcs.edu/Triangle
Mark Marinoble, Principal



October 25, 2010

Mr. Wallingford,

In regards to the audit findings for Triangle Elementary, the following corrective procedures will be implemented:

- 1.) Deposits will be made daily as received if \$25 or more accumulates, or at minimum deposits will be made Wednesday and Friday in accordance with County Guidelines.
- 2.) We will continue to stress the importance of the cash transmittal forms to all staff members whenever deposits are made to Bookkeeper.
- 3.) All outstanding checks have been voided and money added back to the school's cash balance. In the future, stale dated checks will be voided 6 months from the date of issue.
- 4.) Transfers will be made to the appropriate accounts and used to pay related expenses.

Sincerely,



Mark Marinoble
Principal



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Elizabeth Vaughan Elementary School

2200 York Dr. • Woodbridge, VA 22191

703.494.3220 • FAX 703.497.4774 • www.pwcs.edu/Vaughan

Lillie Jessie, Principal

Gisele Estrada, Administrative Assistant

Date: October 18, 2010

To: Mr. John Wallingford, Director of Financial Services

From: Lillie G. Jessie, Principal, Elizabeth Vaughan Elementary School 

Subject: FY 2009-2010 Student Activity Audit

The purpose of this memorandum is to respond to the recommendations made in the audit conducted by Robinson, Farmer and Cox Associates.

The Scholastic Book Fair sales report noted what was posted within the school's ledger by \$350.26. The receipts reported in the general ledger indicated less than what was documented on the Scholastic sales form. In the future we will ensure that all receipts submitted will match the school's general ledger. Also in response to the question surrounding the lack of sufficient documentation on Check #8259, we will ensure that all checks submitted will have with adequate supporting documentation. Our school will follow your recommendations regarding the standard transmittal form that should be utilized by the school. It will be modified to include the date the funds were received by our school. We will also make certain that all of the forms be signed by the individual remitting the funds and the bookkeeper after the funds are verified. Please also note that as of 10/06/10 we received a check in the amount of \$362.42 for the FY2010 school faculty vending machine.

cc: Diana Aikens, Area II Associate



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Westridge Elementary School

12400 Knightsbridge Drive • Woodbridge, VA 22192

703.590.3711 • FAX 703.590.0074 • www.westridgees.schools.pwcs.edu/

Mrs. Pat Hayden, Principal • Mrs. Kaye Bush, Assistant Principal

TO: John Wallingford
Director of Financial Services

FROM:  Pat Hayden, Principal, Westridge Elementary School
Karen Mrak, Bookkeeper, Westridge Elementary School *Klm*

DATE: October 11, 2010

SUBJECT: FY 2009-10 Student Activity Audit

This memo is in response to the memo I received dated August 13, 2010.

Check #3861 lacked adequate supporting documentation—invoice for Mr. Martin's service should have been attached. Assistant Principal told me to write the check to Mr. Martin and he was going to give her the invoice the night of the presentation. Mr. Martin failed to give her the invoice. In the future, I will make sure that we get an invoice from a guest speaker.



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ROBINSON, FARMER, COX ASSOCIATES

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Report of Audit Findings and Recommendations

Date: August 13, 2010

To the Principal
Westridge Elementary School

PH

Karen Mack
Bookkeeper

This report is to follow up our recent audit of the cash basis financial statement of Westridge 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

We recommend that all checks be supported by adequate documentation and approved by the principal before being processed for payment. We noted check #3861 lacked adequate supporting documentation during our audit.

CHECK REQUISITION

Check Number: 3861

Check Date: 12/2/09

Please make check payable to:

Amount of Check: 1,000.00

Kirk Martin

Vendor Tax ID: Not on File

These funds are being spent for the following:

Invoice #	Account # and Description	Purpose	Amount
12/02/2009	D4360.00 School Office	Guest Speaker - ADHD	1,000.00
		Subtotal by Invoice	<u>1,000.00</u>
		Total amount of check	<u><u>1,000.00</u></u>

Karen Mak 12/2/09
 Teacher/Sponsor Date

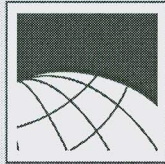
Pat Hay 12/2/09
 Principal Date

Vendor: KIRK
Kirk Martin

Ck#: 3861

Date: 12/02/09

Inv#	Inv Date	PO#	Purpose	Amount
12/02/2009 D4360.00 School Office	12/02/09	1,000.00	Guest Speaker - ADHD	1,000.00
Check Total:				1,000.00



Prince William County

PUBLIC SCHOOLS

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TO: John Wallingford, Director of Finance

FROM: Paula Jackson, Principal
Mary Bauman, Bookkeeper

DATE: October 15, 2010

RE: Audit of Student Activity Funds

In response to the findings and recommendations for Mary F. Williams Elementary, student activity funds the following actions have been taken:

Teachers have been given deposit forms to turn in with all monies they receive.

The original invoice was used on this check. The teacher did not return with any other type of receipt. Teachers are told to bring a receipt back.

Mary F. Williams Elementary

3100 Panther Pride Drive, Dumfries, VA 22026 * 703.445.8376 FAX 703.445.8378

Paula C. Jackson, Principal

Ron Whitten, Assistant Principal

www.pwcs.edu/marywilliams