

# Prince William County

## PUBLIC SCHOOLS

*Providing A World-Class Education*

BATTLEFIELD HIGH SCHOOL 15000 Graduation Drive Haymarket, VA 20169 571-261-4400

*Amy S. Ethridge-Conti, Principal*

### MEMORANDUM

TO: John Wallingford, Director  
Financial Services

FROM: Amy S. Ethridge-Conti  
Principal

DATE: October 27, 2010

SUBJECT: FY 2009-2010 Student Activity Audit Response

We have read and reviewed the findings of Robinson, Farmer, Cox Associates in regards to the annual audit of Battlefield High School's Activity Fund accounts for the 2009-2010 school year. As always, we appreciate the thorough examination of our records so that we may continue to uphold financial standards and procedures which are in place throughout Prince William County Schools. This letter is a response to your findings and recommendations.

- 1) Receipts from the ticket sales will not be used for the change fund. The change fund has been increased to insure there is plenty of change for events that happen within days of a varsity football game and this is accounted for separately and being handled through PWCPS change fund procedures.
- 2) We have requested 400 fewer yearbooks this year (800 instead of 1200), in an effort to ensure we sell all of the books. Further, the yearbook classes are marketing the remaining books from 2010 in an effort to sell the leftovers and recoup the \$2300 the school had to cover.
- 3) We have created a new account in Bluebear called, "Credit Card Reconciliation," that will be used solely for the repayment of credit card purchases to PWCPS, to ensure that the same account is not used with other payments to PWCPS.

Thank you so much for the review and recommendations to our school and staff. We at Battlefield truly believe that "Success is a Choice" in all that we do. Success in accurate and complete account recording is the choice of our entire staff.

cc: Michael Mulgrew, Associate Superintendent for High Schools

*Success is a choice!"*

---

**MEMORANDUM**

---


**Brentsville District High School**

12109 Aden Road • Nokesville, VA 20181-2340  
703.594.2161 • FAX 703.594.2365 • [www.pwcs.edu/Brentsville](http://www.pwcs.edu/Brentsville)

*Robert M. Scott, Principal*

**DATE:** December 7, 2011

**TO:** John Wallingford  
Director of Financial Services

**FROM:** Dr. Robert Scott   
Brentsville Dist. High School

**SUBJECT:** 2009- 2010 Student Activity Audit

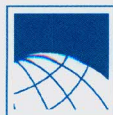
We have been very careful not to pay sales tax. The few times my bookkeeper did was to pay sales tax on prepared food, which she was told we are suppose to do.

We will make every attempt to post to the accounting system when received and not post the next day after the money was deposited to the bank.

The two checks that have been outstanding for over a year have been written off and added back to the school's cash balance.

Under your recommendations you noted two accounts that were not assigned to any of the normal account classes. The auditor never pointed these out. My bookkeeper will make every effort to figure out the accounts in question and group them appropriately.

We have a Repay SBM account that we use to transfer money from any account, whether it is for a credit card charge or items that we need to send to repay our budget. We also deposit checks directly into this account. This is the way the bookkeeper has always done. Please let us know the correct procedure and we will be glad to change our procedure.



**Prince William County**

**PUBLIC SCHOOLS**

*Providing A World-Class Education*

[www.pwcs.edu](http://www.pwcs.edu)

---

# Forest Park High School

15721 Forest Park Dr. • Woodbridge, VA 22193  
703.583.3200 • FAX 703.583.6867 • [www.pwcs.edu/ForestPark](http://www.pwcs.edu/ForestPark)  
*Eric V. Brent, Principal*

TO: John Wallingford  
Director of Financial Services  
Prince William County Public Schools

FROM: Eric V. Brent  
Principal

SUBJECT: FY 2009/2010 Student Activity Fund Audit

DATE: October 19, 2010

As a result of the FY 2009/2010 Student Activity Fund Audit, Forest Park High School responds as follows:

Recommendation #1: Receipts be posted as received and then deposited to the bank.

Response #1: Deposits are received daily until 2:30 pm. Time is then taken to count and verify large deposits and posted as quickly as possible. Since deposits cannot be held overnight in the school, time constraints sometimes make it necessary to post deposits the following morning. Prime focus is to insure the funds are deposited daily at the bank so the funds are secure.

Recommendation #2: Yearbook lost funds during fiscal year 2010.

Response #2: The yearbook sponsor and staff struggle every year to maintain a great product at a fair price and still be able to pay the vendor for services rendered. The yearbook staff will look at additional fund raising options in the future.

Recommendation #3: Drivers Ed fund had a deficit balance at June 30, 2010. Transfer funds from other accounts to clear the deficit.

Response #3: School Activity Fund Account No. E5010 Driver Ed Fees incurred a small deficit at the end of the school year due to required refunds to parents as authorized by the Health & PE Department Chair. Transfers of funds from other SAF accounts into E5010 are not permitted based on financial guidelines. The Finance Department allows a deficit under these extreme circumstances.



**Prince William County**  
PUBLIC SCHOOLS

*Providing A World-Class Education*

[www.pwcs.edu](http://www.pwcs.edu)

Recommendation #4: Transfer the balance of Building Use Funds E5005 into other accounts.

Response #4: Once all Building Use payments for facility rental are made to PWCPs Facilities Maintenance, the balance is transferred to D4015 Local Building Use. When the year ended on June 30, 2010, the school was still waiting on payment from companies renting the facility hence the account balance.

Forest Park High School will continue to strive for excellence on their annual Student Activity Fund Audit.

cc: Michael Mulgrew, Associate Superintendent for High School

# MEMORANDUM

To: John Wallingford, Director of Financial Services

From: Mrs. Inez Bryant, Freedom High School Principal



Subject: FY 2009-2010 Audit Response

Date: October 14, 2010

I have a meeting set with our Herff Jones representative to discuss pre pay yearbooks. We will only order the number of Yearbooks that the students have paid for.

I have transferred \$100,000.00 from our checking from our savings on August 9, 2010. As of today, we have \$137,420.72 in checking and \$150,042.54 in our savings account.

We were instructed by Ms. Bobette Burgess in Risk Management, that the school may sponsor rent free commercial activities as a fund-raiser. After receiving the Standard Operating Procedure from Ms. Burgess, it is clarified that parent organizations may sponsor rent free commercial activities as a fund-raiser. From this day forward we will adhere to the SOP instructions.

# Gar-Field Senior High School

14000 Smoketown Rd. • Woodbridge, VA 22192

703.730.7000 • [www.pwcs.edu/Gar-field](http://www.pwcs.edu/Gar-field)

*William G. Bixby, Principal*

October 18, 2010

Mr. John Wallingford  
Director, Financial Services  
Prince William County Public Schools  
P.O. Box 389  
Manassas, VA 20108

Re: 2010 Response to Audit Recommendations

Dear Mr. Wallingford,

The purpose of this letter is to respond to the 2010 audit recommendations and provide corrective action.

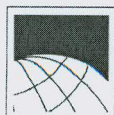
**Finding:** Football Equipment account (C3110.01) grouped with club accounts.

**Action:** Football Equipment account (C3110.01) has been regrouped in correct Fund Raising account.

Sincerely,



Denise D. McChain  
Finance Officer



Prince William County

PUBLIC SCHOOLS

*Providing A World-Class Education*

[www.pwcs.edu](http://www.pwcs.edu)

# 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  
Gar-Field Senior High School

This report is to follow up our recent audit of the cash basis financial statement of Gar-Field Senior High 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

In reviewing the school's financial report, we noted accounts that were not assigned to the appropriate account classes. We recommend that these accounts be grouped with the appropriate group of accounts (i.e. football equipment was grouped with club accounts).

---

MEMORANDUM

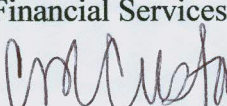
---

**C. D. Hylton Senior High School**

14051 Spriggs Road • Woodbridge, VA 22193  
703.580.4000 • FAX 703.580.4299 • [www.pwcs.edu/Hylton](http://www.pwcs.edu/Hylton)  
*Carolyn M. Custard, Principal*

**DATE:** October 18, 2010

**TO:** John Wallingford, Director of Financial Services

**FROM:** Carolyn M. Custard, Principal 

**SUBJECT:** Report of Audit Findings and Recommendations

It has always been Hylton's policy for receipts to be deposited on a daily basis. Hylton's bookkeeper goes to the bank every day and makes a deposit. She does not hold money and we encourage the staff not to hold money as it can be lost or stolen. This policy of daily receipts has been stressed with the teachers and staff again this year during staff development meetings. The two incidents where the date was changed on the deposit slips were due to the individuals using old deposit slips and changing the date rather than getting a new form. No deposits were held. They were submitted the day they were received.

Hylton sends all building use fees over to PWCPS Risk Management the month after the events. The five building use fees that were retained by the school were approved commercial rent free fundraisers. We had the approval forms on file for the auditors, but no one requested to see them.

c: Mr. Michael Mulgrew, Associate Superintendent for High Schools



**Prince William County**

PUBLIC SCHOOLS

*Providing A World-Class Education*

[www.pwcs.edu](http://www.pwcs.edu)

---



# 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  
C.D. Hylton High School

This report is to follow up our recent audit of the cash basis financial statement of C.D. Hylton High 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 two instances where receipts were not remitted to the bookkeeper in a timely manner. The date on the cash transmittal form was changed to match the date remitted to the bookkeeper. These receipts were #32155 and #32213. We recommend that receipts be remitted to the bookkeeper on a daily basis by teachers and staff.

### Recommendation

The school has five building use accounts where it appears that funds are being held by the school and not being remitted to PWCPs. We recommend the school remit the applicable percentage of its collections for these rental fees to PWCPs as soon as possible.

# Independent Hill School

P.O. Box 389 • Manassas, VA 20108  
703.791.8150 • FAX 703.791.8154

# PACE East Program

P.O. Box 389 • Manassas, VA 20108  
703.791.8590 • FAX 703.791.8593

*Terry A. DeCarbo, Principal*

14 October 2010

To: John Wallingford  
Director of Financial Services

Subject: FY10 Student Activity Fund

In response to the audit conducted for Independent Hill School activity funds for the year ending June 30, 2010. Independent Hill School will implement the following procedures as recommended:

- The two accounts that were not assigned to the appropriate groups have been corrected.



Terry DeCarbo  
Principal  
Independent Hill School  
PACE East Program

Cc: Michael Mulgrew  
Associate Superintendent  
High Schools



Prince William County

PUBLIC SCHOOLS

Providing A World-Class Education

[www.pwcs.edu](http://www.pwcs.edu)

# New Directions Alternative Education Center


8886 Rixlew Lane • Manassas, VA 20109

703.393.7261 • FAX 703.393.9083 • [www.pwcs.edu/NewDirections](http://www.pwcs.edu/NewDirections)

*Robert L. Eichorn, Principal*

October 15, 2010

TO: John Wallingford  
Director of Financial Services

FROM: Robert L. Eichorn   
Principal  
New Directions Alternative Education Center

SUBJECT: FY 2009-2010 Student Activity Audit

The following corrective action has been implemented as a result of the auditor's recommendations: A standard cash transmittal form (two-part deposit slip) has been produced with guidance from the Finance department to substantiate the amount of funds received from teachers and other staff. This form requires the name (department head/sponsor), signature, date, department, fund number, funds received (currency, coin, checks) and total deposit amount. There is an additional section to note the rationale for collected monies and a location on the form for the Bookkeeper's signature and the deposit date. This transmittal form will be attached to all future receipts printed from the school's accounting system.

cc: Michael Mulgrew, Associate Superintendent for High Schools



Prince William County

PUBLIC SCHOOLS

Providing A World-Class Education

[www.pwcs.edu](http://www.pwcs.edu)

# Osbourn Park High School

8909 Euclid Avenue • Manassas, VA 20111-2404  
703.365.6500 • FAX 703.365.6798 • [www.pwcs.edu/OsbournPark](http://www.pwcs.edu/OsbournPark)  
*Neil A. Beech, Principal*

**Date:** December 15, 2010

**To:** John Wallingford, Finance Director

**From:** Neil Beech, Principal

**Subject:** Corrective Action in Response to External Audit

In response to the student activity audit that was conducted by Robinson, Farmer, Cox Associates, we will remedy take the following actions:

1. \$744 overstated account balance: Has been corrected.
2. Several receipts not deposited timely to the bank: Our bookkeeper will work to correct this. As future deposits are made, she will expediently deposit them into our accounts.
3. Teachers should deposit any funds collected with the bookkeeper on a daily basis: We will communicate this through our department chairpersons meeting, and through a faculty meeting. Our activities director, Mr. Laine, will communicate this expectation during coaches meetings prior to each season starting.
4. Two accounts were not assigned to any of the normal account classes: Our bookkeeper will assign these accounts to normal account classes by the end of October.

Please let me know if you need any further information or recommend any further action to remedy these findings.

Sincerely,



Neil



Prince William County  
PUBLIC SCHOOLS

*Providing A World-Class Education*

[www.pwcs.edu](http://www.pwcs.edu)

# Potomac Senior High School

3401 Panther Pride Drive • Dumfries, Virginia 22026  
703.441.4200 • FAX 703.441.4497 • [www.pwcs.edu/Potomac](http://www.pwcs.edu/Potomac)  
*Mr. Marc A. Maloney, Principal*

DATE: December 8, 2010  
TO: John Wallingford  
Director of Financial Services  
FROM: Marc Maloney  
Principal  
SUBJECT: Student Activity Funds

Below are the responses to the Student Activity Fund Audit for Potomac High School.

## REPEAT OF PRIOR YEAR FINDINGS FOR THE THIRD CONSECUTIVE YEAR

Loss of approximately \$13,214.00 fiscal year 2010 for the yearbook

**Response:** We will meet with the yearbook advisor and new bookkeeper to resolve this issue. Yearbook will be priced accordingly and fewer books will be ordered.

Unable to reconcile athletic gate receipts to the amount deposited

**Response:** A.D. has been counseled on the correct manner in which to deposit any money over gate receipts.

## REPEAT OF PRIOR YEAR FINDING

Receipt #19411 was not deposited in a timely fashion. Additionally school does not consistently use the standard cash transmittal forms. Receipts #19221, 19580 and 19584 were written out of numerical sequence

**Response:** Deposits are now being made on a daily basis. We are now using the correct deposit slip.

## CURRENT YEAR FINDING

On June 2010 bank reconciliation; there was a \$10.00 adjustment that was outstanding since October 2009

**Response:** We will clear any uncleared adjustments

## RECOMMENDATIONS

\$164,000.00 in disbursements posted to school credit card reimbursement account

**Response:** New bookkeeper will consult with Linda Kinchloe and correct them.

Several accounts were not assigned or not assigned correctly to the normal account classes.

**Response:** New bookkeeper will consult with Linda Kinchloe and correct them.

Cc: Mr. Mulgrew, High School Level Associate Superintendent



Prince William County  
PUBLIC SCHOOLS

Providing A World-Class Education

[www.pwcs.edu](http://www.pwcs.edu)

# Woodbridge Senior High School

3001 Old Bridge Road • Woodbridge, VA 22192  
703.497.8000 • FAX 703.497.8117 • [www.pwcs.edu/WoodbridgeHS](http://www.pwcs.edu/WoodbridgeHS)  
*David Huckestein, Principal*

October 8, 2010

To: Mr. John Wallingford- Finance

From: Mr. David Huckestein- Woodbridge Senior High School Principal



RE: 2010 Audit

In response to our 2010 Audit, the following practices will be implemented based on the findings of the auditors:

1. The two outstanding adjustments that were noted were handled in accordance to the finance office guidelines and should not have been noted on the auditors report.
2. Fundraising sub accounts have been set up for major fundraising activities.
3. Finance has fixed the accounts that were not assigned to an account class.
4. A date field has been added to all forms.

Thank you.



Prince William County

PUBLIC SCHOOLS

Providing A World-Class Education

[www.pwcs.edu](http://www.pwcs.edu)