

Louise A. Benton Middle School


7411 Hoadly Rd. • Manassas, VA 20112

703.791.0727 • www.pwcs.edu/Benton

Kevin J. Smith, Principal

DATE: October 14, 2010

TO: John Wallingford, Director of Financial Services

FROM: Kevin J. Smith, Principal 

SUBJECT: FY 2009-2010 Student Activity Fund Audit

The recommendation below was given on the FY 2009-2010 Student Activity Fund Audit completed by Robinson, Farmer, Cox Associates. The following is the recommendation suggested.

1. It was recommended that the school consider investing a portion of its idle cash in a money account or certificate of deposit. The balance of the checking account at June 30, 2010 was \$136,111.50.

All above recommendations will be followed.

cc: Dr. C. Pat Puttre
Middle School Associate Superintendent

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Independent Auditors' Report

To the Principal
Louise A. Benton Middle 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 Louise A. Benton Middle 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

LOUISE A BENTON MIDDLE 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
Organizational	\$ 35,348.42	\$ 39,410.65	\$ 49,642.35	\$ 4,596.72	\$ 29,713.44
Instructional	63,028.57	70,032.45	119,102.53	47,508.85	61,467.34
Fundraisers	42,168.41	165,406.37	110,610.41	(70,570.05)	26,394.32
School Operating	7,461.07	10,314.74	6,973.19	1,049.44	11,852.06
Clearing	(229.00)	11,473.42	28,191.46	16,884.04	(63.00)
Faculty	3,585.99	8,083.60	5,453.25	531.00	6,747.34
School Total	\$ <u>151,363.46</u>	\$ <u>304,721.23</u>	\$ <u>319,973.19</u>	\$ <u>-</u>	\$ <u>136,111.50</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 136,111.50

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
Louise A. Benton Middle School**

This report is to follow up our recent audit of the cash basis financial statement of Louise A. Benton Middle 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

We recommend that the school consider investing a portion of its idle cash in a money market account or certificate of deposit. The balance of the checking account at June 30, 2010 was \$136,111.50.

Stuart M. Beville Middle School

4901 Dale Boulevard • Woodbridge, VA 22193
703.878.2593 • FAX 703.730.1274 • www.bevillems.schools.pwcs.edu/
Karen S. Giacometti, Ed.D., Principal

October 15, 2010

To: John Wallingford
Director of Financial Services

From: Karen Giacometti *KSG*
Principal

Re: FY 2009-2010 Student Activity Funds Audit

In response to the recommendation to review the yearbook loss, we investigated the reasons for the loss and have taken steps to correct it. Those steps include producing a better yearbook, adding incentives to purchasing a yearbook, more advertising of the yearbook for sale and raising the price of the yearbook.

If you have any questions, please contact our bookkeeper.

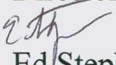
c: Pat Puttre
Middle School Associate Superintendent

Bull Run Middle School

6308 Catharpin Road • Gainesville, VA 20155
703.753.9969 • FAX 703.753.9610 • www.pwcs.edu/BullRunMS
Dr. Edward Stephenson, Principal

October 12, 2010

TO: John Wallingford
Director of Financial Services

FROM:  Ed Stephenson, Ph.D.

SUBJECT: Requested Response to FY 2009-10 Student Activity Fund Audit

The following measures will be or have been taken to address the recommendations in Bull Run Middle School's Student Activity Fund Audit as prepared by the audit firm of Robinson, Farmer, Cox & Associates:

- 1) Funds from "profit center" accounts (i.e. faculty coke, faculty vending, etc.) are transferred to appropriate accounts before disbursement. This change was initiated in November 2009 based on FY 2008-09 audit recommendations.
- 2) All accounts have been assigned to normal account classes – this situation was addressed by the bookkeeper during the FY 2009-10 audit.

cc: Catherine P. Puttre, Ed.D.
Associate Superintendent for Middle Schools



ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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Independent Auditors' Report

To the Principal
Bull Run Middle 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 Bull Run Middle 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

BULL RUN MIDDLE 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
Club/Organization	\$ 5,566.56	\$ 8,881.62	\$ 11,304.13	\$ 1,890.60	\$ 5,034.65
Instructional	16,891.21	55,493.51	81,942.23	24,075.69	14,518.18
Fundraisers	36,327.62	148,897.15	112,416.33	(27,733.21)	45,075.23
School Operating	1,594.54	10,695.65	6,213.64	3,546.98	9,623.53
Clearing	206.00	37,180.95	31,174.19	(2,380.06)	3,832.70
Faculty	1,828.23	1,436.50	3,185.99	600.00	678.74
School Total	<u>\$ 62,414.16</u>	<u>\$ 262,585.38</u>	<u>\$ 246,236.51</u>	<u>\$ -</u>	<u>\$ 78,763.03 *</u>

* Represented by cash on demand with:

BB&T Bank	
--Checking	<u>\$ 78,763.03</u>

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
Bull Run Middle School**

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

Recommendations


During our audit, we noted numerous unrelated disbursements posted to "profit center" accounts, i.e. pictures and faculty coke. We recommend that transactions in these accounts be directly related to the fundraiser or profit center to avoid skewing the financial results of the account. The profit resulting from these activities can be transferred to the appropriate account and used for authorized purposes.

In reviewing the school's financial report, we noted several accounts that were not assigned to any of the normal account classes. The bookkeeper did correct this situation during our audit.

Fred M. Lynn Middle School
1650 Prince William Parkway • Woodbridge, VA 22191
703.494.5157 • FAX 703.491.5141 • www.pwcs.edu/FredLynn
J. Harrison Coleman, Principal

MEMORANDUM

TO: John Wallingford
Director of Finance

FROM: J. Harrison Coleman 
Principal, Fred Lynn Middle

SUBJECT: FY 09 – 10 Student Activity Fund Audit Response

The yearbook account had a deficit because we ordered too many books and did not sell as many as we had anticipated. We will not order as many this year.

In reference to the recommendation:

We will make sure to have all our accounts grouped with the appropriate group of accounts (i.e. clearing).



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Gainesville Middle School

8001 Limestone Drive • Gainesville, VA 20155
703.753.2997 • FAX 703.753.4331 • <http://gainesvillems.schoolfusion.us/>
Sally MacLean, Ed.D., Principal

October 12, 2010

John Wallingford
Director of Financial Services

Dear Mr. Wallingford,

Listed below is the response to Gainesville Middle School's Student Activity Funds audit.

Findings Response:

The three accounts that were negative and the end of the year were B2130 6th Grade Field Trip, C3550 Newspaper and C3775, Natural Disasters. The 6th Grade Field Trip account was negative because a reservation was made for the coming fiscal year and a \$500 deposit was required. Transfers have been made to the Newspaper and Natural Disaster accounts to zero the negatives.

Recommendations Response:

In the future only related expenses will be paid from the Faculty Coke account. Any other expense will warrant a transfer to the necessary account.
The unassigned accounts have been assigned to the corresponding groups.

Sincerely,



Sally MacLean, Ed. D.
Principal, Gainesville Middle School

SM: sjj

CC: Linda Kincheloe, Finance Training Specialist



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Mills E. Godwin Middle School

14800 Darbydale Avenue • Woodbridge, VA 22193
703.670.6166 • FAX 703.670.9888 • www.pwcs.edu/Godwin
Jehovanni, Principal

December 30, 2010

Memo

To: John Wallingford, Director of Financial Services

From: Jehovanni Mitchell, Principal Godwin Middle School



Subject: FY 2009-2010 Student Activity Audit

As requested, please accept this as a response to what corrective action was taken as a result of the auditor's recommendation:

FINDING

The school had \$ 8,861.50 in disbursements posted in the school's site based repayment credit card reimbursement account. We recommend that disbursements paid for via the PWCS credit card are posted to the account that the disbursement was related to as otherwise this skews the financial results of the school.

RESPONSE

The expenses were transferred from the account that actually used the card to the SBM Repayment SAF Credit Card account. This is the policy of PWCS.



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Lake Ridge Middle School

12350 Mohican Rd.
Woodbridge, VA 22191
Telephone: (703) 494-5154
Fax: (703) 494-8246

Jo C. Fitzgerald, Principal
Krsinthia Childs, Assistant Principal
Erin Merica, Assistant Principal
Rebecca Young, Guidance Director

Alexandra Rustan, Foreign Language Coordinator
Brian McDermott, Athletic Director
Teresa Thompson, Administrative Secretary
Donna McDaniel, Bookkeeper

October 12, 2010

This letter serves as a response to the Student Activity Fund audit dated 10/5/10. The finding of several accounts with deficit balances at the end of the fiscal year was addressed and corrections have already been made with fund transfers in July 2010. These deficits occurred as a result of transfers from fundraising accounts being made in the July timeframe.

In the future, all account deficits will be monitored and covered by requiring sponsors to fill out transfer forms in a timely manner before departing for summer break at the conclusion of the school year. I do not anticipate any problems with this request in the future.



Jo C. Fitzgerald
Principal
Lake Ridge Middle School
fitzerld@pwcs.edu

E.H. Marsteller Middle School

14000 Sudley Manor Drive • Bristow, Virginia 20136
703.393.7608 • www.pwcs.edu/Marsteller
Roberta Knetter, Principal

October 9, 2010

Dear Mr. Wallingford,

This letter is in response to our FY2009 – FY2010 Student Activity Fund Audit completed by the Robinson, Farmer, Cox Associates.

In regards to the external auditor's recommendations noted on our auditor's report, the following corrective actions will be implemented:

- 1.) Further consideration will be given towards the investment of a portion of our idle cash in to a money market account or certificate of deposit.
- 2.) The two accounts that were not assigned to the normal account class have been corrected.
- 3.) The deposit slip forms have been revised to reflect the date the money was received and the date the money was deposited into the bank.

Thank you,



Robert Knetter
Principal

Enclosure:

Cc: Dr. Pat Puttre
Middle Level Associate Superintendent



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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
Marstellar Middle School**

This report is to follow up our recent audit of the cash basis financial statement of Marstellar Middle 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 transfers in to the faculty account totaling \$6,000 from the magazine fundraising and building use accounts. The funds were expended for staff luncheons, staff breakfast, staff mugs, and various other staff reimbursements. School activity fund monies are to be used for the benefit of the students. We recommend that faculty disbursements be funded by collections from the faculty and/or faculty vending machines.

Recommendations

We recommend that the school consider investing a portion of its idle cash in a money market account or certificate of deposit. The balance of the checking account at June 30, 2010 was \$220,951.52.

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. club, operating).

We noted several transmittal forms that did not include the date that the funds were received by the bookkeeper. All transmittal forms should be dated by the individual remitting the funds to determine the timeliness of deposits.



Prince William County
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New Dominion Alternative Center
8220 Conner Dr.
Manassas, VA 20111
Michael "Buddy" Lint, Principal
703-361-9808
Fax 703-361-2864

DATE: December 7, 2010
TO: John Wallingford
Dr. Pat Puttre
FROM: Michael Lint, Principal
SUBJECT: Response to Student Activity Audit

The corrective action to the external audit will be as follows:

Principal Mr. Michael "Buddy" Lint and the bookkeeper, Kimberly Rudisill will sign all checks.

Principal Mr. Michael "Buddy" Lint will approve and sign all transfers.

If further actions are required please do not hesitate to let me know.

Michael "Buddy" Lint
Principal, New Dominion Alternative Center

cc: Dr. Pat Puttre

Mr. Michael "Buddy" Lint
Principal, New Dominion Alternative Center

Parkside Middle School

8602 Mathis Avenue • Manassas, VA 20110
703.361.3106 • FAX 703.361.8993 • www.pwcs.edu/ParksideMS
Rita Goss, Principal

October 15, 2010

TO: John Wallingford
Director of Financial Services

FROM: Rita Goss
Principal
Parkside Middle School

RE: FY-2009/2010 Student Activity Audit Findings

In response to the results of our FY-2009-2010 Student Activity Audit, I have implemented the following corrective actions:

1. Deficit balances at the year end from the MUFR account have been transferred to off set the trip expenses from the Bush Gardens account.
 - We have been without a bookkeeper since **June 11, 2010**, and Ms. Rene Riddle from Stonewall Middle School has been helping us out in the absence of Ms. Reynolds.
2. Cash transmittal forms had no place for the date that funds were collected by staff. **Ms. Reynolds was directed prior to this audit to change the forms.**
 - New transmittal forms have been replaced with ones that have a space for the date when funds are collected by staff.
3. Outstanding check and two authorized signatures required on checks.
 - These procedures and requirements will be addressed when our bookkeeper vacancy position is filled. **(They were previously addressed with Ms. Reynolds, so this should not have happened again.)**

c: Pat Puttre, Associate Superintendent Middle Schools



Prince William County

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Philip Michael Pennington School

9305 Stonewall Road • Manassas, VA 20110
703.369.6644 • FAX 703.369.4206 • <http://pennington.schoolfusion.us/>
Joyce Stockton, Principal
Jessica Parker, Assistant Principal

MEMORANDUM

TO: John Wallingford
Director of Financial Services

FROM: Joyce Stockton, Principal 
Philip Michael Pennington Traditional School

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

DATE: October 17, 2010

This memorandum is in response to your letter, dated October 5, 2010, regarding recent audit recommendations. In accordance with these audit recommendations we will implement the following:

- Ensure that profits from the Faculty Coke account are transferred to the appropriate funds before disbursements are made

Please let me know if you have questions, or need additional information.

cc: Dr. Pat Puttre, Area Associate
Middle School Office



Prince William County

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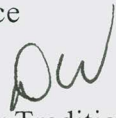
Mary G. Porter Traditional School

15311 Forest Grove Dr. • Woodbridge, VA 22191

703.580.6501 • www.pwcs.edu/Porter

Darci Whitehead, Principal

TO: John Wallingford
Director of Finance

FROM: Darci Whitehead 
Principal of Porter Traditional School

SUBJECT: Response to Student Activity Fund Audit for 2009/2010

DATE: October 14, 2010

The following corrective actions will be implemented as a result of the auditor's findings:

- *Audit found several uncleared adjustments. Finance and Bookkeeper investigated and determined the adjustments were double entries. Bookkeeper removed the adjustments from the bank reconciliation.
- *Audit found building use funds in question. Please find attached Account Snapshot report to show funds were submitted. This report was attached to Building Use file for auditor's review. Risk Management was consulted to ensure they received the checks and account was properly maintained.

The following corrective actions will be implemented as a result of the auditor's recommendations:

- *Art Fundraiser Account will be set up for next event and expenses will be posted to the Art Department Account
- *Teachers have been asked to complete deposit slip when submitting funds.
- *Account that was not assigned to appropriate group was assigned.

CC: Pat Puttre, Associate Superintendent for Middle Schools



Prince William County
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ACCOUNT SNAPSHOT REPORT

Account Range: D4015.00
Date Range: 7/1/2007 through 7/9/2010

Date	Source	Ref #	Description / Purpose	Beg Bal	Income	Expense	Transfers	Balance
Account: D4015.00			BUILDING USE LOCAL					
Advisor:								
			Beginning Balance					0.00
07/02/09	DP01-002	258	WHEAT & TARES BLDG USE/JUNE		682.50			682.50
07/29/09	CC01-006	1931	PRINCE WILLIAM PU WHEAT & TARES BLDG USE/JULY			682.52		(0.02)
07/29/09	DP01-003	259	WHEAT & TARES M BLDG USE/AUG & JUL & JUNE OVERAGE		1,832.50			1,832.48
09/08/09	DP03-012	260	WHEAT & TARES BLDG USE/FAMILY DAY 8/15		357.50			2,189.98
10/05/09	DP04-011	272	WHEAT & TARES BLDG USE		805.00			2,994.98
10/06/09	CC04-026	1951	PRINCE WILLIAM PU BLDG USE/SEPT.			835.32		2,159.66
10/28/09	DP04-022	283	P.LEWANDOWSKI/P BLDG USE/10/30		30.00			2,189.66
11/09/09	CC05-033	1973	PRINCE WILLIAM PU BUILDING USE/OCTOBER			544.22		1,645.44
11/18/09	DP05-016	292	WHEAT & TARES BLDG USE/SEPT. OVER/OCT. & NOV.		1,753.76			3,399.20
12/01/09	CC06-026	2004	PRINCE WILLIAM PU BUILDING USE/SUNDAYS IN NOVEMBER			885.94		2,513.26
01/05/10	CC07-038	2014	PRINCE WILLIAM PU BLDG USE/DEC 2009			544.22		1,969.04
01/07/10	DP07-010	303	WHEAT & TARES BLDG USE/DEC & BALANCE OCT		819.38			2,788.42
03/01/10	DP09-014	313	WHEAT & TARES BLDG USE JAN/FEB		1,624.38			4,412.80
04/07/10	CC10-066	2067	PRINCE WILLIAM PU BLDG USE/JAN & FEB			1,388.44		3,024.36
04/20/10	DP10-014	326	WHEAT & TARES, I BUILDING USE MARCH/APRIL		1,610.00			4,634.36
05/11/10	CC11-041	2087	PRINCE WILLIAM PU BLDG USE/APRIL			759.39		3,874.97
05/18/10	CC11-049	2095	PRINCE WILLIAM PU MS DANCE/CUSTODIAL 5/7			30.00		3,844.97
06/15/10	DP12-010	343	WHEAT & TARES, I BULIDNG USE		1,998.13			5,843.10
06/30/10	CC12-074	2139	PRINCE WILLIAM PU CHURCH USE/JUNE			605.32		5,237.78
07/09/10	CC01-008	2141	PRINCE WILLIAM PU CHURCH USE/AUG			984.00		4,253.78
07/09/10	CC01-008	2141	PRINCE WILLIAM PU CHURCH USE/MARCH			709.50		3,544.28
07/09/10	CC01-008	2141	PRINCE WILLIAM PU CHURCH USE/MAY			1,582.04		1,962.24
			Actual Closing Balance	0.00	11,513.15	9,550.91	0.00	1,962.24
			Projected Current Balance:	0.00	11,513.15	9,550.91	0.00	1,962.24

Aug?

March?

May?

> Yr. End .
clean-up

Potomac Middle School

3130 Panther Pride Drive • Dumfries, Virginia 22026
703.221.4996 • FAX 703.221.4998 • www.pwcs.edu/PotomacMS
Benita Stephens, Ed.D., Principal

To: John Wallingford
Director of Financial Services

From: Benita Stephens, Ed.D.
Principal, Potomac Middle School

Date: October 11, 2010

RE: FY 2009-2010 Student Activity Audit

This memo is in reference to the findings of Robinson, Farmer, Cox Associates in regards to the 2009-2010 Potomac Middle School audit.

- 1) The outstanding deposit has been cleared by doing an adjustment correcting the deposit date per the auditor's recommendation.
- 2) We will carefully examine each check to be sure that two signatures are on each one prior to the check being mailed.
- 3) All accounts have now been grouped.



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ROBINSON, FARMER, COX ASSOCIATES

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Independent Auditors' Report

To the Principal
Potomac Middle 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 Potomac Middle 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

POTOMAC MIDDLE 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
Club/Organization	\$ 1,671.33	\$ 10,758.91	\$ 7,892.83	\$ (1,442.14)	\$ 3,095.27
Instructional	8,290.74	32,052.70	24,094.35	9,243.92	25,493.01
Fundraisers	595.87	83,038.20	51,650.10	(20,468.46)	11,515.51
School Operating	364.26	4,847.34	21,143.56	15,863.00	(68.96)
Clearing	(2,015.39)	19,294.16	3,077.86	(8,182.07)	6,018.84
Faculty	(2,698.56)	3,497.56	2,239.15	4,985.75	3,545.60
School Total	\$ <u>6,208.25</u>	\$ <u>153,488.87</u>	\$ <u>110,097.85</u>	\$ <u>-</u>	\$ <u>49,599.27</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking \$ 49,599.27

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
Potomac Middle School**

This report is to follow up our recent audit of the cash basis financial statement of Potomac Middle 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, there was an outstanding deposit on the bank reconciliation for \$2,905.09. This was from a deposit from the prior year being misdated to the current year (FY 2010). This error was supposed to be corrected by an adjustment to clear the outstanding item. We recommend that an adjustment be made as soon as possible to record this deposit in the correct fiscal year.

As a result of our audit, we noted several checks written that only contained one authorized signature. We recommend all checks have two authorized signatures and be supported by approved adequate documentation before being issued.

Recommendation

In reviewing the school's financial report, we noted several accounts that were not assigned or not assigned correctly to the normal account classes. We recommend that these accounts be grouped with the appropriate group of accounts (i.e. instructional, clearing).

MEMORANDUM

Rippon Middle School

15101 Blackburn Road • Woodbridge, VA 22191
703.491.2171 • FAX 703.491.2487 • www.pwcs.edu/Rippon

Gail R. Stone, Principal
Stephanie Richardson, Assistant Principal
Maria Ramadane, Assistant Principal

DATE: December 9, 2010
TO: John Wallingford, Director of Financial Services
FROM: Gail R. Stone, Principal, and Janine Hill, Bookkeeper
SUBJECT: 2010 Audit Findings and Recommendations

The audit report that was dated August 13, 2010, indicated two areas of findings and one recommendation.

Finding #1

It was determined that the yearbook lost approximately \$970.00 during fiscal year 2010. We recommend that staff try to maintain yearbook orders at a quantity that is expected to be sold. Additionally, the yearbook as well as several other accounts ended the year with a deficit balance. Transfers should be made to alleviate any deficit balances at year end.

Resolution:

The transfer of funds took place in fiscal year 2011 during the month of July. For the 2010-11 school year any accounts showing a deficit balance will be corrected by June 30, 2011.

Finding #2

We noted numerous invoices that lacked the principal's approval. Additionally, check #25236 lacked adequate supporting documentation. It is imperative that all invoices and supporting documentation are approved by the principal or her designee before any check is issued.

Resolution:

All purchase order requisition forms are signed prior to the issuing of a check. This should eliminate any oversights of signing the requisition form.

Check #25536 was issued to the parents of a special education student who transported their child to and from school until alternative bus transportation could be provided by the school. The documentation stated "transportation costs" on the check and pink sheet. Checks for this type of expense will be processed through SBM rather than the school SAF account.

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Prince William County
PUBLIC SCHOOLS
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Recommendation:

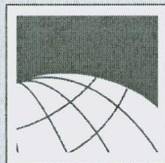
In reviewing the school's financial report, we noted one account that was not assigned to any of the normal account classes. We recommend that these accounts be grouped with the appropriate group of accounts (i.e. instructional)

Upon review of Accounts Trial Balance Statement, one "B" account, B2645.01, showed up in the "A" account line. Two "B" accounts, B2380.00 and B2640.01, showed up in the "other" account line. A review of these accounts is being done, and any corrections will be made.

The signed statement from the principal and bookkeeper has been sent to your office through the inter-office mail.

Please do not hesitate to contact me should you have any questions regarding this information.

MEMORANDUM



Prince William County

PUBLIC SCHOOLS

Providing A World-Class Education

DATE: October 14, 2010
TO: John Wallingford, Director of Financial Services
FROM: Myca Gray, Principal, Saunders MS *Myca Gray*
SUBJECT: FY 2009-2010 Response to Audit Recommendations

In response to the findings and recommendations from our FY 2009-2010 Student Activity Funds Audit, the following corrective actions will be taken:

1. It was noted by the auditor that the bookkeeper was on medical leave from December 2009 – February 2010 and receipts were written out of sequence. While we are in compliance with the Financial Guidelines Manual, receipts were written in sequence while the bookkeeper was here.
2. It was noted by the auditor that there were several checks lacking adequate documentation. These checks all had supporting documents as they were written from the E clearing accounts and a printout of these accounts were sent to Finance with an EB.
3. It was noted by the auditor that check # 16205 was written for cheerleading uniforms and did not have three telephone bids. We purchase uniforms from the same vendor every year; however, in the future we will obtain three bids for all purchases over \$3,000.000
4. It was recommended by the auditor that one account was not assigned to a normal account class. The bookkeeper has since corrected this for the current school year.
5. It was recommended by the auditor that disbursements posted to the school's credit card clearing account should be posted to the account that the disbursement was related to. The bookkeeper has reviewed this and we do in fact post from the account related to the disbursement and clear it in the E clearing account.

cc: Area Associate Superintendent for Middle Schools


Herbert J. Saunders Middle School
Myca Gray, Principal

Stonewall Middle School

10100 Lomond Dr. • Manassas, VA 20109-3198
703.361.3185 • FAX 703.368.1266 • www.pwcs.edu/StonewallMS
John G. Miller, Principal

October 15, 2010

TO: John Wallingford
Director of Financial Services

FROM: John Miller 
Principal, Stonewall Middle School

SUBJECT: FY 2009 - 2010 Student Activity Fund Audit

This is in response to the 2009 - 2010 audit report:

Recommendation

In reviewing the school's financial report, we noted several 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).

Response

Bookkeeper has corrected the three accounts that were not assigned.

JM/rr

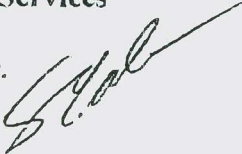
Cc: Dr. Pat Puttre – Area Superintendent
Renee Riddle - Bookkeeper



Woodbridge Middle School

2201 York Drive • Woodbridge, Virginia 22191
703.494.3181 • FAX 703.491.1441 • www.pwcs.edu/WoodbridgeMS
Skyles Calhoun, Principal

TO: John Wallingford
Director of Financial Services

FROM: Skyles A. Calhoun, Jr.
Principal 

DATE: October 18, 2010

RE: FY 2009-2010 Student Activity Audit

In response to the auditor's report for the FY 2009-2010 student activity fund, we will take the following steps to correct the auditor's findings.

All disbursements will be properly posted to the account to which they are related.

