
INTEROFFICE MEMORANDUM

TO: JOHN WALLINGFORD – DIRECTOR OF FINANCIAL SERVICES
FROM: CANDACE ROTRUCK – PRINCIPAL, J. W. ALVEY ES
SUBJECT: RESPONSE TO AUDIT FINDINGS
DATE: DECEMBER 15, 2010
CC: REBECCA BROTHERS – BOOKKEEPER, J. W. ALVEY ES

Our response to the Findings and Recommendations found on our Audit Report, dated August 13, 2010 are as follows:

Findings

“We noted reimbursements to individuals that included sales tax.” In order to avoid the payment of sales tax, we have requested this year that all orders be placed through the bookkeeper. In the event that an employee needs to be reimbursed for a prior purchase, they have been notified that sales tax will not be reimbursed. They can pick up the tax exempt form from the bookkeeper at any time.

“At June 30, 2010 the school had three checks that have been outstanding for more than a year.” The three checks in question have been voided and added back to the school’s cash balance. They were not written off prior to the Audit due to a missed step in the End of Year Procedures by the bookkeeper.

“It was noted during the audit that several funds had deficit balances at June 30, 2010.” Funds have been transferred to cover the deficient amounts. Financial policies for those accounts have been reviewed and will be maintained properly for the coming year.

Recommendations

“During our audit, we noted unrelated disbursements posted to “profit center” accounts.” We have reviewed the transactions that are authorized for each account. Profits will be transferred to the correct accounts for spending.

“The school’s cash balance decreased approximately \$67,000 during the year leaving the school with only \$18,516.44 remaining at year end.” Portions of the money removed were contained in accounts that should have been previously cleared. A large portion of the money was PTA donations for our technology purchases for the school. Incoming funds are being closely monitored to be sure that the school’s cash account is properly maintained for FY 11.

“We noted several transmittal forms that did not include the date that the funds were received by the bookkeeper.” New deposit forms have been printed that include a date line. All teachers were asked to dispose of the old forms that did not include that line.

If you have any further questions regarding our audit information, please let us know.



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M E M O R A N D U M

To: John Wallingford, Director of Financial Services
From: Sharon Eley Fogarty, Principal *SEF*
Re: Response to Audit Findings
Date: 10/18/10

The FY2009-2010 Student Activity Audit on August 13, 2010 from Virginia Verona of Robinson, Farmer, Cox Associates made two recommendations to me. This is my response to those recommendations.

With regard to the Auditor's Finding our bookkeeper has been in contact with Linda Kincheloe in Finance. Three accounts ended the fiscal year with deficit balances, one due to a bookkeeper oversight.

1. The negative balance in the "Faculty" account was caused due to a missing transfer of funds from a profit account and this has been corrected. The Faculty account is only used to cover the cost of Welcome Back functions and/or School of Excellence Celebrations.
2. The "Site Based" account has been carrying the same deficit balance for more than 3 years due to an error in adjustments that were made in 2007. Our bookkeeper, Esther Spear, has spoken with Linda Kincheloe and Mrs. Kincheloe will assist in fixing the error so that we can move forward in compliance with audit requirements.
3. The remaining account with a deficit is our Bad Check Account and a conversation with Mrs. Kincheloe confirms that apart from notifying parents with phone calls and letters nothing can be done to change the current negative balance.

With regard to the Audit Recommendations we contacted Mrs. Kincheloe for an explanation of what the recommendation means. We were informed that this is something that happened with Blue Bear and the setup and would be repaired. Our bookkeeper has asked for assistance from Mrs. Kincheloe to clear any uncleared adjustments that may still be in the monthly reconciliation.

If you need anything further from me, please don't hesitate to ask.

Sharon Eley Fogarty, Principal
Bennett Elementary School

Bristow Run Elementary School

8990 Worthington Dr. • Bristow VA 20136
703.753.7741 • FAX 703.753.7604 • www.pwcs.edu/BristowRun
Andrew Buchheit, Principal

October 13, 2010

To: John Wallingford, Director of Financial Services

From: Andrew Buchheit, Principal
Lynn Hardwick, Bookkeeper

AB

Response to Audit Findings

The three checks that have been outstanding for more than a year were written off on 8/2/2010.

The check that had only one signature on it was an over site, we will make every effort to make sure this does not happen again.

The four accounts that were not assigned to a print group have been fixed.

cc: Allison Nourse-Miller



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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
Bristow Run Elementary School

This report is to follow up our recent audit of the cash basis financial statement of Bristow Run 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 had three checks that have been outstanding for more than a year. We recommend these checks be written off and added back to the school's cash balance.

During our audit, it was noted that there was only one signature on check #3682. All checks should be signed by two authorized signatories.

Recommendation

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

Buckland Mills Elementary School

"Where Every Minute Counts and Every Child Matters"

10511 Wharfdale Place • Gainesville, VA 20155

703.530.1560 • FAX 703.530.1563 • www.pwcs.edu/BucklandMills

Janet A. Greer, Principal

Jorge Neves, Assistant Principal

DATE: December 20, 2010
TO: Mr. John Wallingford
Director of Financial Services
FROM: Janet A. Greer
Principal, Buckland Mills Elementary
SUBJECT: Student Activity Fund Audit

The report of audit findings and recommendations provided by Robinson, Farmer, Cox Associates provided information that was very helpful. As a result of their recommendations, transactions in "profit center" accounts are directly related to the fundraiser or profit center. Profits from these activities are then transferred to the appropriate accounts and used for authorized purposes.

Thank you for your assistance in this matter and for all you do for the students of Prince William County Public Schools. If you are in need of further information, please do not hesitate to contact me.

cc: Alison Nourse-Miller, Associate Superintendent Western Area Elementary Schools



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Cedar Point Elementary School

12601 Braemar Parkway • Bristow, VA 20136
703.365.0963 • FAX 703.365.0954 • www.pwcs.edu/CedarPoint
Rebecca Miller, Principal

November 9, 2010

To: John Wallingford, Director of Financial Services

From: Rebecca Miller, Principal

Re: FY 2009-2010 Student Activity Audit

In response to Findings:

1. Receipt was held for over two weeks by teacher before being remitted to school's bookkeeper.
We have and continue to stress the importance of turning all monies/receipts in to the bookkeeper on a daily basis.
2. Check 2045 lacked principal approval on the invoice. All checks should be approved by the principal before a check is issued.
The check was signed by the principal however the requisition was not signed. This was an oversight, the principal does sign all requisitions.

In response to Recommendation:

Check 2034 made payable to the bookkeeper and also signed by the bookkeeper.
We have three authorized check signers and is our normal practice of having the other two signatures rather than that of the payee.

Rebecca K Miller

Rebecca Miller
Principal

cc: Alison Nourse-Miller



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ROBINSON, FARMER, COX ASSOCIATES

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Independent Auditors' Report

To the Principal
Suella Ellis 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 Suella Ellis 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

SUELLA ELLIS 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	\$ 2,743.50	\$ 7,474.00	\$ 14,605.79	\$ 5,875.43	\$ 1,487.14
Fundraisers	10,397.24	16,269.72	10,207.81	(7,208.16)	9,250.99
School Operating	862.56	3,433.04	4,490.73	1,087.73	892.60
Clearing	4.00	615.07	154.84	45.00	509.23
Faculty	2,095.91	2,712.32	4,482.50	200.00	525.73
School Total	\$ <u>16,103.21</u>	\$ <u>30,504.15</u>	\$ <u>33,941.67</u>	\$ <u>-</u>	\$ <u>12,665.69</u> *

* Represented by cash on demand with:

BB&T Bank
--Checking

\$ 12,665.69

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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Report of Audit Findings and Recommendations

Date: August 13, 2010

To the Principal
Suella Ellis Elementary School

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

In reviewing the school's financial report, two accounts 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).

Date: October 14, 2010

Suella Ellis Elementary School has received the *Report of Audit Findings and Recommendations* for the Activity Funds of the year ended June 30, 2010.

The following actions have been taken and implemented:

- 1) Two Accounts were not assigned to any of the normal account classes:
Spoke with Ms. Kincheloe and account assignments have been corrected. (B2590 & B2595)
Future: will be sure that when creating a new account, that a "print group" is assigned to the new account.

M. Johnson
Ellis ES - Bkpr

10-21-10 - Inquired = yes, have original; will send

Samuel L. Gravely, Jr. Elementary School

4670 Waverly Farm Drive • Haymarket, VA 20169

571.248.4930 • FAX 571.248.4932

Michele Salzano, Principal

TO: John Wallingford, Director of Financial Services
FROM: Michele Salzano *Michelle Seggio*
RE: Corrective Action Taken form the FY 2009~2010 Student Activity Audit
DATE: October 18th 2010/December 16th 2010

1. Building use remittance to PWCS. Money was deposited in June and paid out in July.
Corrective Action: Any money collected will be paid out in the same month.

2. Check #1095 reimbursement for a gift card purchased for a teacher.
Corrective Action: A sign out sheet was sent to the employee who left our school and it was not returned. We will now not give a gift card or reimbursement until the sign out sheet is signed by the recipient.

3. One account was not assigned any of the normal account classes.
Corrective Action: See attached sheet ~ Assigned on October 12, 2010 ~ Math Club

4. Unrelated disbursement posted to the book fair and faculty coke account.
Corrective Action: Principal NOW understands to move money from faculty coke account to principal's discretionary fund to pay for professional development and teacher recognition. Principal and bookkeeper will double check each other for book fair expenses. We both overlooked library supplies taken out from that account.

Success = Education + Motivation + Perseverance



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Samuel L Gravely Jr Elementary School

GL CHART OF ACCOUNTS - SUMMARY LISTING (SORT BY ACCOUNT NUMBER)

GL Account and Description	Type	Det / Summ	Advisor	Bank Code	Print Group
00100.00 check acct	C	D		A	
A1025.00 Cheer Club	T	D			A
A1245.00 Math Club	T	D			A
A1318.00 Robotics Club	T	D			A
B2110.00 Field Trip	T	D			B
B2165.00 Grade 1 Activity	T	D			B
B2170.00 Grade 2 Activity	T	D			B
B2175.00 Grade 3 Activity	T	D			B
B2180.00 Grade 4 Activity	T	D			B
B2185.00 Grade 5 Activity	T	D			B
B2190.00 Grade K Activity	T	D			B
B2245.00 Instruction, General	T	D			B
B2260.00 Library	T	D			B
B2505.00 Book Orders/Publications	T	D			B
C3013.00 American Red Cross	T	D			C
C3015.00 Assignment Books	T	D			C
C3016.00 Assigned Car Tags	T	D			C
C3080.00 Concessions	T	D			C
C3290.00 BookFair	T	D			C
C3375.00 Fundraiser	T	D			C
C3455.00 American Heart Association	T	D			C
C3555.00 Pictures	T	D			C
C3600.00 Recorders	T	D			C
C3635.00 SCA	T	D			C
C3690.00 School Store	T	D			C
C3810.00 Yearbook	T	D			C
D4015.00 Building Use, Local	T	D			D
D4060.00 Change Fund	T	D			D
D4090.00 Donations	T	D			D
D4155.01 Art Club	T	D			D
D4155.02 Basketball Club	T	D			D
D4155.03 Chorus Club	T	D			D
D4155.04 Fit Club	T	D			D
D4155.05 Running Club	T	D			D
D4205.00 Interest Revenue	T	D			D
D4275.00 Principal Discretionary Fund	T	D			D
D4290.00 Reading Club	T	D			D
D4320.00 Scholarship	T	D			D
D4350.00 School Assemblies	T	D			D
D4355.00 School Beautification	T	D			D
D4360.00 School Office	T	D			D
D4367.00 School Dedication	T	D			D
D4385.00 Start up Funds	T	D			D
E5005.00 Building Use	T	D			E
E5015.00 Safeway, Target, Walmart, Gian	T	D			E
E5020.00 Instrument Rental	T	D			E

MEMORANDUM



Prince William County
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DATE: October 13, 2010

TO: John Wallingford, Director of Financial Services

FROM: Bill Horan, Principal, Loch Lomond Elementary School

SUBJECT: FY 2009-2010 Student Activity Audit

1. In response to your memorandum of October 5, 2010, below is our response to the audit and the corrective action which we will implement as a result of the external auditor's recommendations:

Findings:

All receipts for the fall book fair were deposited on October 19th, 2009 in the amount of \$3,897.00. It is unlikely this large amount was collected in one day. We recommend that the librarian remit funds to the bookkeeper on a daily basis.

Response:

Although our book fair runs for numerous days there is usually only one full day and night of collections as all students have the same day appointed to them for purchase. Therefore, there is usually a large amount collected in a one day period. This particular book fair was a little different in that our book fair night and student appointed date of purchase were different. Our book fair night was the evening prior to our appointed student sales date. The deposit was prepared the following day from the late evening sales. Two separate deposits were prepared on the same day, one from the previous late evening sales and one for the following day of the student purchases. We normally close the following day by 11:30 a.m. for any last minute purchases.

Findings:

It was noted during our audit that receipt number 5382 was received on October 1, 2009 by the music teacher but not deposited to the bank until October 27, 2009. According to the County Financial Guidelines Manual, deposits should be made daily if \$25.00 is accumulated and at a minimum on Wednesday and Friday. We recommend the school adhere to County policy. Additionally, receipt number 5366 and 5606 did not have cash transmittal forms to support the amounts remitted.

Response:

Rec. # 5382 - We will alert our Strings Teacher that all funds received should be turned into the bookkeeper as soon as they are received.

Rec. #5366 – in the amount of \$5.00 was received by and deposited by the bookkeeper.

Rec. #5606 – yearbook sales of \$192.00 was received and deposited by the bookkeeper.

In the future we will submit the transmittal forms to support the amounts remitted.

William T. Horan
Principal, Loch Lomond Elementary School

Findings:

On the school's June 30, 2010 bank reconciliation there are un-cleared adjustments totaling \$16.00 that should be investigated and removed from the bank reconciliation.

Response:

The un-cleared adjustments were an oversight by the bookkeeper. We will address this immediately.

2. The attached pages from the Financial Guideline Manual (FGM) have been reviewed and signed.

Enclosure

Cc: Mrs. Alison Nourse-Miller,
Associate Superintendent for Western Elementary Schools

Mountain View Elementary School


5600 McLeod Way • Haymarket, VA 20169

703.754.4161 • Absence Line 703.791.2270, ext. 6145 • www.pwcs.edu/MountainView

Mrs. Kirsten Fisher, Principal

October 11, 2010

TO: John Wallingford
Director of Financial Services

FROM: Kirsten Fisher 
Principal, Mountain View Elementary School

SUBJECT: FY 2009-2010 Student Activity Funds Audit

In response to the auditor's findings, the bookkeeper will ensure that teachers remit funds for deposit daily.

The bookkeeper will also not be a co-signer on any check written to the bookkeeper.

cc: Alison Nourse-Miller
Associate Superintendent



Prince William County

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Nokesville Elementary School

12625 Fitzwater Dr. • Nokesville, VA 20181
703.594.2155 • FAX 703.594.2478 • www.pwcs.edu/Nokesville
Mr. Bruce S. McDaniel, Principal

October 14, 2010

Nokesville Elementary School's response to the 2009-2010 audit recommendation:

Accounts were fixed and it won't happen again.

Thank you,



Bruce McDaniel
Principal
Nokesville Elementary School



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Signal Hill Elementary School

9553 Birmingham Dr. • Manassas, VA 20111
703.530.7541 • FAX 703.530.7542 • www.pwcs.edu/SignalHill
Cynthia Wrenn, Principal

October 15, 2010

John Wallingford
Director of Financial Services

Dear Mr. Wallingford,

Listed below is the response to Signal Hill Elementary School's Student Activity Funds audit.

Findings Response:

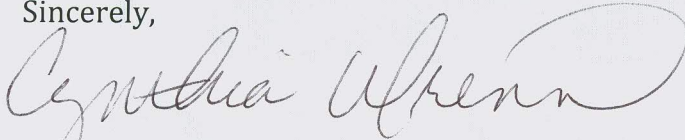
There were no deposits made on Sunday, March 14, 2010. However, there were two deposits left in the bank overnight deposit box on Friday, March 12, 2010. The bank did not process the transaction until the morning of Monday, March 15, 2010. One of them, a cash deposit in the amount of \$5,304.52 and the other one, checks deposit in the amount of \$4,075.61. These funds were from the book fair night that took place until 9:00pm on Thursday, March 11, 2010.

All funds collected and turned in to the bookkeeper after regular school hours, are left in a safe box located in the school records room. Furthermore, we will make every effort to make sure all funds are remitted to the bookkeeper on a daily basis.

Recommendations Response:

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

Sincerely,



Cynthia Wrenn
Principal, Signal Hill Elementary School

cc: Alison Nourse-Miller, Western Elementary Schools, Associate Superintendent
Linda Kincheloe, Finance Training Specialist



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October 11, 2010

To: John Wallingford
From: Donna Fagerholm
Re: Student Activity Audit Response

The following corrective actions have been implemented:

- Melvin Ramos, the new bookkeeper has implemented use of a form to attach documentation and secure principal approval prior to processing checks and ordering materials. Documentation was found for #1952, however the remaining checks were to Prince William county at the end of the year and check stubs/paperwork was not found. Mr. Ramos's system will address and correct this error.
- Linda Kinchloe has been contacted to assist Mr. Ramos in the procedure for identifying the 3 outstanding checks and their amount so this can be added back into the school's cash balance.
- The \$13.50 adjustment was for a bad check and Ms. Kinchloe is also assisting Mr. Ramos in taking steps to rectify the reconciliation.
- Once Mr. Ramos has been trained in all of the PWCS bookkeeping systems and procedures, his adherence to the procedures and attention that he gives to documentation will prevent the audit concerns.

The following corrective measure have been noted in regards to Audit for SUDLEY ELEMENTARY:

Audit Findings: Check #2797 was written to Patricia Flemming as a donation from our Walk-A-Thon. **Corrective action:** Bookkeeper will have recipient sign a receipt of funds.

Audit Findings: One outstanding check for more than a year was noted. Two adjustments had an effect on understating the cash balance by \$2,344.

Corrective action: Outstanding check will be voided. Adjustments were date errors. Adjustments have been made.

Audit Findings: It was determined that the receipts reported on the school's book fair sales report and the receipts reported on the general ledger differ by \$2,413.11.

Corrective action: Librarian and Bookkeeper will reconcile to make sure what is reported matches. The Librarian spoke with the auditor and it was found that Bookworm Central owed Sudley \$2,416.00. The Librarian erred in her report to Bookworm Central. She reported the value of the checks twice. Bookworm Central acknowledged the error and have given us credit for the overpayment (please see attached email from Bookworm). The credit will be used for books for the library.

We can provide copies of the documentation showing how the credit is being used. The books are still coming in so the entire credit has not yet been used up.

Audit Findings: Unrelated disbursement posted to the book fair account.

Corrective action: The unrelated disbursement was a check for the change needed for the book fair which was stated in the Purpose section of the check. The bookkeeper will use the Change Fund Code for future events needing change.

Audit Findings: Transmittal forms did not include the date the funds were received by the bookkeeper.

Corrective action: Bookkeeper will date when forms were received.

Audit Findings: Bookkeeper is not correctly posting the deposits to the school's general ledger.

Corrective action: When given a transmittal form from the same person in one day, the bookkeeper will not group them as one. The bookkeeper will create a separate line for each transmittal sheet within the same receipt entry.

George G. Tyler Elementary School

14500 John Marshall Highway • Gainesville, VA 20155
703.754.7181 • FAX 703.754.4869 • www.pwcs.edu/Tyler
Matthew Phythian, Principal

DATE: October 29, 2010

TO: John Wallingford
Director of Financial Services

FROM: Matthew Phythian, Principal
Tyler Elementary School

SUBJECT: Response to Interim Audit

After reviewing the interim audit report for Tyler Elementary School and the auditor's recommendations, I will implement the following corrective action plan for improved accounting practices:

Actions to be corrected:

1. Check (#1439) has been outstanding for more than a year.
2. Two receipts, #3485 and #3493 were not deposited in accordance with the County Financial Guidelines Manual, which requires deposits be made daily if \$25 is accumulated and at a minimum on Wednesday and Friday.
3. The school posted the receipts in the book fair account but posted the payment for the book fair in the library account.

Corrective Plan:

1. Check #1439 will be written off and added back to the school's cash balance.
2. Tyler Elementary will adhere to the County Guidelines for making deposits daily if \$25 is accumulated and at a minimum on Wednesday and Friday.
3. All activity related to the school's book fair should be posted to the book fair account.

cc: Mrs. Alison Nourse-Miller,
Associate Superintendent for Western Elementary Schools



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Victory Elementary School

12001 Tygart Lake Drive • Bristow, VA 20136
703.257.0356 • FAX 703.257.1682 • www.pwcs.edu/Victory
Ms. Donna Cude, Principal

October 12, 2010

To: John Wallingford, Director of Financial Services

From: Donna Cude, Principal
Jackie Johnson, Bookkeeper

Subject: FY 2009-2010 Student Activity Audit

I have reviewed the items noted on the FY 2009-2010 Student Activity Audit for Victory Elementary with my bookkeeper, Jackie Johnson. We offer the following in response to the items noted on our audit:

1. The checks in question cleared on 7/29/2010 (Checks # 1293 and #1284) after the school year had been closed out.
2. Check #1294 was an electronic check, which the bookkeeper didn't realize required a signature. The check was issued over the phone for staff hats and was approved for purchase by the principal. We will add supporting documentation in the future.
3. Check #1313 was not used, and was therefore voided. The bookkeeper prepared the check and signed it, but realized it was not needed. The principal was not asked therefore to sign the unneeded check, and it was voided immediately. The voided check occurred as the bookkeeper needed change for the book fair, and the bank preferred signed withdrawal slips for this purpose. Future voided checks will be properly mutilated.
4. The receipt #2036 was a complete oversight at the end of the school year. The deposit stayed locked up prior to the deposit being done 10 days after it was entered in Blue Bear. The bookkeeper will make deposits the same day as they are entered in Blue Bear.

C: Alison Nourse-Miller, Western Elementary Associate Superintendent



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