



**PINELLAS COUNTY DISTRICT SCHOOL
BOARD - SCHOOL INTERNAL FUND**

Financial Statement Audit

For the Fiscal Year Ended
June 30, 2020

Director, Auditing and Property Records
Dawn T. Meyers, CPA

PINELLAS COUNTY DISTRICT SCHOOL BOARD

SCHOOL INTERNAL FUND

TABLE OF CONTENTS

	PAGE NO.	
EXECUTIVE SUMMARY	ii	
INDEPENDENT AUDITOR'S REPORT		
Report on the Financial Statement.....	1	
Other Reporting Required by <i>Government Auditing Standards</i>	2	
BASIC FINANCIAL STATEMENT		
Statement of Fiduciary Assets and Liabilities	3	
Notes to Financial Statement.....	4	
SUPPLEMENTARY INFORMATION		
Summary Schedule of Cash Receipts and Disbursements.....	6	
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>		8
SUMMARY SCHEDULE OF FINDINGS	10	
SUMMARY SCHEDULE OF SCHOOLS WITH NO REPORTABLE FINDINGS	15	
PRIOR AUDIT FOLLOW-UP	16	
REQUESTS FOR INFORMATION	16	

EXECUTIVE SUMMARY

Summary of Report on Financial Statement

Our audit disclosed that the Pinellas County District School Board's School Internal Fund basic financial statement was presented fairly, in all material respects, in accordance with prescribed financial reporting standards.

Summary of Report on Internal Control and Compliance

Our audit did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* issued by the Comptroller General of the United States; however, we noted certain additional matters summarized in the SUMMARY SCHEDULE OF FINDINGS.

Audit Objectives and Scope

Our audit objectives were to determine whether the District staff with administrative and stewardship responsibilities for School operations had:

- Presented the District's School Internal Fund basic financial statement in accordance with generally accepted accounting principles;
- Established and implemented internal control over financial reporting and compliance with requirements that could have a direct and material effect on the financial statement;
- Complied with the various provisions of laws, rules, regulations, contracts, and grant agreements that are material to the financial statement, and those applicable to the schools' trust accounts; and
- Taken corrective actions for findings included in previous audit reports.

The scope of this audit included an examination of the statement of fiduciary assets and liabilities as of and for the fiscal year ended June 30, 2020. We obtained an understanding of the schools' environments, including internal controls, and assessed the risk of material misstatement necessary to plan the audit of the basic financial statement. We also examined various transactions to determine whether they were executed, both in manner and substance, in accordance with governing provisions of laws, rules, regulations, contracts, and grant agreements.

Audit Methodology

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and applicable standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States.



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**Pinellas County District School Board
Administration Building
301 Fourth St. SW
Largo, Florida 33770**

The Honorable Members of the School Board

INDEPENDENT AUDITOR’S REPORT

Report on the Financial Statement

We have audited the accompanying statement of fiduciary assets and liabilities of the Pinellas County District School Board, as of and for the fiscal year ended June 30, 2020, and the related notes to the financial statement, which collectively comprise the basic financial statement as listed in the table of contents.

Managements’ Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of this financial statement that is free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, except for the required peer review. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, based on our audit, the financial statement referred to above presents fairly, in all material respects, the fiduciary assets and liabilities of the Pinellas County District School Board’s School Internal Fund as of June 30, 2020, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note I, the financial statement presents only the statement of fiduciary assets and liabilities of Pinellas County District School Board’s School Internal Fund and does not purport to, and does not, present fairly the financial position of the Pinellas County District School Board as of June 30, 2020, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

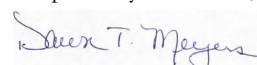
Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the basic financial statement of the District’s School Internal Fund. The accompanying **SUMMARY SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS** for the fiscal year ended June 30, 2020, is presented for purposes of additional analysis and is not a required part of the financial audit. The accompanying **SUMMARY SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS** is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying **SUMMARY SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS** is fairly stated, in all material respects, in relation to the basic financial statement as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated March 31, 2021, on our consideration of the District’s internal control over School Internal Fund financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters included under the heading **INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over School Internal Fund financial reporting and compliance.

Respectfully submitted,



Dawn T. Meyers, CPA
Director, Auditing and Property Records
March 31, 2021

BASIC FINANCIAL STATEMENT

**PINELLAS COUNTY DISTRICT SCHOOL BOARD
SCHOOL INTERNAL FUND
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
June 30, 2020**

		School <u>Internal Fund</u>
ASSETS		
Cash	\$	9,203,634.12
Accounts Receivable		390,348.93
Due from Other Agencies		107,698.00
Inventories		<u>197,120.97</u>
TOTAL ASSETS	\$	<u>9,898,802.02</u>
LIABILITIES		
Accounts Payable	\$	261,299.27
Due to Other Agencies		326,132.69
Internal Accounts Payable		<u>9,311,370.06</u>
TOTAL LIABILITIES	\$	<u>9,898,802.02</u>

The accompanying notes to financial statement are an integral part of this financial statement.

NOTES TO FINANCIAL STATEMENT
JUNE 30, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Background

State Board of Education Rule 6A-1.001, Florida Administrative Code requires districts to keep adequate records and accounts of transactions in the manner prescribed by the Commissioner in the publication titled *Financial and Program Cost Accounting and Reporting for Florida Schools*, referred to as Red Book, pursuant to requirements of Sections 1010.01, 1010.20, and 1011.07, Florida Statutes. Red Book, Chapter 8 – School Internal Funds, requires an annual audit of internal funds.

Internal funds are monies collected and expended within a school which is used for financing activities not otherwise financed by the School Board. These monies are collected in connection with school athletic events, fundraising activities, various student activities and class field trips, gifts and contributions made by the band or athletic booster clubs, civic organizations, parent-teacher organizations, commercial agencies and all other similar monies, properties or benefits.

The principal and staff of each individual school are charged with the responsibility of performing the internal accounting functions in accordance with applicable Florida Statutes, Florida Board of Education Administrative Rules, Florida Department of Education's publication *Financial and Program Cost Accounting and Reporting For Florida Schools*, as incorporated by reference in State Board of Education Rule 6A-1.001, Florida Administrative Code, and the *Bylaws and Policies of The School Board of Pinellas County* which include procedures as described in the *Manual of Internal Fund Accounting*. Each school administers their internal funds separately through an operational checking account.

Various fundraising activities are conducted by independent, school-related organizations such as booster clubs, parent-teacher associations, etc. If these fundraising activities are conducted entirely by these organizations and no board employee handles or keeps custody of the funds or merchandise, these activities are not recorded in the schools'/centers' internal funds and consequently are not audited by us.

B. Reporting Entity

The Pinellas County District School Board's School Internal Fund is comprised of individual student activity account balances of 134 public schools and centers. The Board has direct responsibility for operation, control, and supervision of District schools and is considered a primary government for financial reporting. The District is considered part of the Florida system of public education, operates under the general direction of the Florida Department of Education, and is governed by State law and State Board of Education rules. The governing body of the District is the Board, which is composed of seven elected members. The appointed Superintendent of Schools is the executive officer of the Board. The general operating authority of the School Board and Superintendent is contained in Chapters 1000 through 1013 of the Florida Statutes. Geographic boundaries of the District correspond with those of Pinellas County.

The Pinellas County District School Board's School Internal Fund is comprised of individual student activity account balances which are used to administer monies collected at several schools in connection with school, student athletic, class and club activities, are included as agency funds in the District's annual financial report. The accompanying financial statement presents only the District's School Internal Fund and is not intended

NOTES TO FINANCIAL STATEMENT (CONTINUED)

JUNE 30, 2020

to present fairly the financial position and results of operations of the District in accordance with accounting principles generally accepted in the United States of America.

C. Basis of Accounting and Measurement Focus

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements; and relates to the timing of the measurements made, regardless of the measurement focus applied.

In accordance with Florida Statutes, the District accounts for its student activity funds as an agency fund in the District's Comprehensive Annual Financial Report. Agency funds use the accrual basis of accounting to report assets and liabilities. This fund is organized by cost center to account for each school in the District. The measurement focus is custodial because the fund is not involved with the performance of government activities. An agency fund has no revenues or expenditures and therefore, no net asset balance or need to measure the results of operations for a period.

The District's School Internal Fund at the individual school level recognize cash receipts and cash disbursements using the cash basis of accounting during the year, which are adjusted to accrual basis at fiscal year-end for this financial statement in accordance with accounting principles generally accepted in the United States of America.

D. Assets and Liabilities**1. Cash**

Cash consists of cash on hand and deposits held by banks qualified as public depositories under Florida law. All deposits are insured by the Federal depository insurance and a multiple financial institution collateral pool as required by Chapter 280, Florida Statutes.

2. Due to Other Agencies

These amounts represent p-card transactions, transportation charges, internal funds compensation, warehouse delivery charges, central printing and other charges paid by the District as a convenience on behalf of the schools. All balances are expected to be repaid within one year.

II. CASH DEPOSITS WITH FINANCIAL INSTITUTIONS

At June 30, 2020, book cash balances were \$9,203,634.12. Differences between book and bank balances are due to reconciling items, such as deposits in transit, outstanding checks, petty cash and change fund balances. Deposits are covered by Federal depository insurance or by collateral pledged with the State Treasurer pursuant to Chapter 280, Florida Statutes. Under this chapter, in the event of default by a participating financial institution (a qualified public depository), all participating institutions are obligated to reimburse the governmental entity for the loss. Petty cash was held on various school sites and not within a bank which is included in the book cash balance.

SUPPLEMENTARY INFORMATION

**PINELLAS COUNTY DISTRICT SCHOOL BOARD
SCHOOL INTERNAL FUND
SUMMARY SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
For the Fiscal Year Ended June 30, 2020**

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Elementary Schools				
Anona	\$ 33,218.49	\$ 29,619.58	\$ 29,061.27	\$ 33,776.80
Azalea	23,177.42	99,402.09	91,577.11	31,002.40
Bardmoor	18,806.49	49,937.48	48,465.89	20,278.08
Bauder	28,188.04	138,782.46	140,132.05	26,838.45
Bay Point	21,368.98	20,006.32	23,180.86	18,194.44
Bay Vista Fundamental	49,818.61	67,754.03	58,449.72	59,122.92
Bear Creek	6,170.31	13,374.94	11,484.73	8,060.52
Belcher	29,949.93	45,675.32	40,557.60	35,067.65
Belleair	21,716.25	26,006.27	23,175.44	24,547.08
Blanton	29,491.24	32,139.34	34,669.13	26,961.45
Brooker Creek	96,667.42	110,525.03	123,768.63	83,423.82
Campbell Park	8,382.66	9,928.80	3,550.79	14,760.67
Cross Bayou	22,845.93	31,395.62	37,893.33	16,348.22
Curlew Creek	22,141.96	66,046.07	63,668.34	24,519.69
Curtis Fundamental	44,102.64	42,522.86	54,018.77	32,606.73
Cypress Woods	63,212.06	137,597.23	135,505.55	65,303.74
Douglas L. Jamerson Jr.	52,690.19	67,582.93	70,506.98	49,766.14
Dunedin	40,642.76	41,645.15	50,085.56	32,202.35
Eisenhower	14,289.19	71,308.69	60,182.96	25,414.92
Elisa Nelson	-	46,891.85	23,896.35	22,995.50
Fairmount Park	4,768.81	9,405.33	8,321.01	5,853.13
Forest Lakes	10,502.09	92,054.41	70,952.20	31,604.30
Frontier	38,234.26	85,885.53	77,143.80	46,975.99
Fugitt	7,057.00	48,789.75	47,759.32	8,087.43
Garrison-Jones	59,368.68	92,683.52	96,994.01	55,058.19
Gulf Beaches Elementary Magnet	7,453.73	25,425.07	23,812.46	9,066.34
Gulfport	8,392.48	19,116.63	18,240.48	9,268.63
High Point	16,286.08	27,313.93	27,819.93	15,780.08
Highland Lakes	40,620.47	54,435.70	51,388.55	43,667.62
John M. Sexton	16,754.38	30,784.17	34,666.80	12,871.75
Kings Highway Elementary Magnet	10,423.13	7,730.72	7,673.87	10,479.98
Lake St. George	41,356.77	93,546.29	89,676.34	45,226.72
Lakeview Fundamental	20,500.88	48,340.28	49,475.59	19,365.57
Lakewood	9,102.35	5,216.87	3,485.61	10,833.61
Lealman Avenue	13,011.46	28,940.78	30,046.62	11,905.62
Leila Davis	56,758.78	111,383.39	134,853.58	33,288.59
Lynch	46,942.00	40,448.09	40,730.83	46,659.26
Marjorie Kinnan Rawlings	11,007.14	44,954.01	45,712.22	10,248.93
Maximo	6,723.34	16,654.29	14,955.38	8,422.25
McMullen-Booth	62,736.27	39,103.39	50,177.35	51,662.31
Melrose	7,649.41	8,496.61	7,754.91	8,391.11
Mildred Helms	23,778.30	34,892.39	33,207.69	25,463.00
Mount Vernon	29,608.56	29,534.01	43,651.90	25,490.67
New Heights	12,224.61	46,867.05	48,570.23	10,521.43
North Shore	33,582.34	46,686.94	41,700.13	38,569.15
Northwest	13,104.35	50,977.85	49,607.21	14,474.99
Oakhurst	47,300.38	71,939.72	72,572.28	46,667.82
Oldsmar	78,392.69	84,749.13	85,272.97	77,868.85
Orange Grove	44,697.69	39,535.37	39,308.57	44,924.49
Ozona	57,179.48	133,101.75	133,055.77	57,225.46
Pasadena Fundamental	35,526.44	33,915.56	36,055.37	33,386.63
Perkins	44,235.20	46,012.03	49,206.90	41,040.33
Pinellas Central	26,051.59	33,683.58	36,886.89	22,848.28
Pinellas Park	24,797.29	17,997.89	17,657.20	25,137.98
Plumb	62,325.94	55,370.54	35,431.61	82,264.87
Ponce de Leon	23,312.19	32,582.77	28,135.35	27,759.61
Ridgecrest	41,917.04	119,890.01	117,745.38	44,061.67
Safety Harbor	30,288.88	94,596.63	87,702.09	37,183.42
San Jose	6,246.26	34,616.20	29,595.43	11,267.03
Sandy Lane	13,479.26	13,152.31	6,318.91	20,312.66
Sawgrass Lake	16,251.94	24,011.51	22,796.99	17,466.46
Seminole	14,365.43	36,074.61	40,639.16	9,800.88
Seventy-Fourth St.	21,635.24	20,097.94	21,350.97	20,382.21
Shore Acres	29,416.44	69,825.74	88,004.24	11,237.94
Skycrest	12,823.37	78,828.56	73,276.88	18,375.05
Skyview	43,684.07	44,308.70	46,570.69	41,422.08
Southern Oak	7,876.06	21,287.37	20,914.17	8,249.26
Starkey	65,990.90	102,803.20	113,631.86	55,162.24
Sunset Hills	15,438.83	46,601.37	46,323.90	15,716.30
Sutherland	90,740.64	26,654.85	32,218.57	85,176.92
Tarpon Springs	14,382.45	19,361.52	18,358.18	15,385.79
Tarpon Springs Fundamental	21,243.60	36,503.56	33,474.70	24,272.46
Walsingham	5,140.30	23,866.59	24,109.57	4,897.32
Westgate	38,915.98	32,996.85	41,286.39	30,626.44
Woodlawn	7,636.91	19,345.30	21,668.97	5,313.24

SUPPLEMENTARY INFORMATION (CONTINUED)

**PINELLAS COUNTY DISTRICT SCHOOL BOARD
SCHOOL INTERNAL FUND
SUMMARY SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS- Continued
For the Fiscal Year Ended June 30, 2020**

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<u>Middle Schools</u>				
Azalea	\$ 16,333.20	\$ 45,771.53	\$ 44,935.22	\$ 17,169.51
Bay Point	50,450.91	49,417.41	56,526.02	43,342.30
Clearwater Fundamental	104,811.53	128,553.04	145,536.10	87,828.47
Dunedin Highland	94,653.56	72,145.14	75,190.70	91,608.00
East Lake	24,350.48	44,577.29	37,330.86	31,596.91
Fitzgerald	26,391.46	135,562.46	131,054.72	30,899.20
John Hopkins	49,644.34	124,871.03	116,063.02	58,452.35
Joseph L. Carwise	40,121.99	23,350.70	26,611.40	36,861.29
Largo	25,632.23	52,153.08	53,336.00	24,449.31
Meadowlawn	54,572.74	69,569.24	69,116.81	55,025.17
Oak Grove	27,553.87	55,775.76	51,002.24	32,327.39
Osceola	46,930.46	136,097.51	120,047.66	62,980.31
Palm Harbor	92,951.56	145,310.67	138,678.70	99,583.53
Pinellas Park	19,055.87	50,051.35	46,663.84	22,443.38
Safety Harbor	71,509.84	96,415.24	84,677.21	83,247.87
Seminole	34,716.79	112,406.58	112,646.36	34,477.01
Tarpon Springs	58,237.51	106,598.38	100,707.71	64,128.18
Thurgood Marshall Fundamental	86,433.62	128,742.11	139,568.00	75,607.73
Tyrene	28,630.30	39,104.37	33,618.28	34,116.39
<u>High Schools</u>				
Boca Ciega	167,451.77	273,465.39	262,741.64	178,175.52
Clearwater	180,532.32	378,920.16	355,618.07	203,834.41
Countryside	176,710.35	334,573.13	287,142.39	224,141.09
Dunedin	228,355.48	299,638.23	327,504.71	200,489.00
East Lake	301,938.06	538,588.71	457,114.97	383,411.80
Gibbs	183,101.57	425,680.17	443,335.78	165,445.96
Hollins	204,606.73	340,568.32	335,372.88	209,802.17
Lakewood	173,639.99	351,660.34	335,977.13	189,323.20
Largo	234,857.27	487,823.18	417,635.79	305,044.66
Northeast	180,404.64	344,361.82	339,698.55	185,067.91
Osceola Fundamental	411,188.51	559,942.56	521,331.54	449,799.53
Palm Harbor University	345,151.47	643,144.12	549,046.90	439,248.69
Pinellas Park	148,833.14	348,769.20	309,410.65	188,191.69
Richard O. Jacobson Technical High School at Seminole	19,085.33	22,548.15	17,473.39	24,160.09
Seminole	231,213.80	396,443.21	332,021.64	295,635.37
St. Petersburg	272,997.61	542,778.96	470,285.29	345,491.28
Tarpon Springs	168,262.81	339,176.47	346,316.15	161,123.13
<u>ESE Education Centers, Multi-Level & Educational Alternative</u>				
Bayside	12,974.34	10,075.08	9,490.53	13,558.89
Calvin A. Hunsinger	12,942.91	2,537.09	3,408.22	12,071.78
Clearwater Intermediate	2,684.43	4,535.02	5,471.90	1,747.55
Disston Academy	974.20	7,834.68	6,194.64	2,614.24
Gus A. Stavros Institute	47,318.85	80,828.37	81,564.63	46,582.59
James B. Sanderlin PK-8	38,247.57	90,970.13	71,346.74	57,870.96
Lealman Innovation Academy	9,185.17	9,840.01	5,610.43	13,414.75
Madeira Beach Fundamental K-8	84,073.05	151,570.19	147,252.71	88,390.53
Midtown Academy	4,046.25	10,776.69	5,890.63	8,932.31
Nina Harris	26,060.99	48,711.91	16,145.90	58,627.00
Paul B. Stephens	29,904.89	19,878.44	19,740.40	30,042.93
Pinellas Gulf Coast Academy	2,547.29	627.63	517.77	2,657.15
Pinellas Secondary	27,517.47	1,148.01	6,019.05	22,646.43
Pinellas Virtual	500.07	360.00	314.00	546.07
Richard L. Sanders	1,525.99	11,757.50	10,287.75	2,995.74
<u>Career, Technical, Adult Education & PTCs</u>				
Career, Technical, and Adult Education	11,719.70	2,810.00	152.63	14,377.07
Clearview Adult Education Center	37.75	56,100.13	56,112.30	25.58
Clearwater Adult Education Center	11,276.72	50,645.20	50,800.06	11,121.86
Dixie Hollins Adult Education Center	431.32	29,249.84	29,681.16	-
Lakewood Community	951.57	13,378.65	13,171.12	1,159.10
Palm Harbor Community	1,631.36	24,187.50	24,209.72	1,609.14
Pinellas Technical College - Clearwater	709,356.17	2,027,079.49	1,922,097.26	814,338.40
Pinellas Technical College - St. Petersburg	881,295.15	2,598,325.24	2,850,578.58	629,041.81
Tomlinson Adult Learning Center	37,373.49	63,548.47	62,051.43	38,870.53
	\$ 8,712,010.54	\$ 17,272,850.50	\$ 16,781,226.92	\$ 9,203,634.12



DAWN T. MEYERS, CPA
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The Honorable Members of the School Board

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF THE FINANCIAL STATEMENT PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, except for the required peer review, the statement of fiduciary assets and liabilities of the Pinellas County District School Board's School Internal Fund, as of June 30, 2020, and the related notes to the financial statement, which collectively comprise the District's School Internal Fund basic financial statement, and have issued our report thereon dated March 31, 2021, included under the heading **INDEPENDENT AUDITOR'S REPORT**.

Internal Control Over Financial Reporting

In planning and performing our audit of the School Internal Fund financial statement, we considered the District's internal control over financial reporting (internal control) over the School Internal Fund as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the School Internal Fund financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statement will not be prevented, detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District’s School Internal Fund financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, rules, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

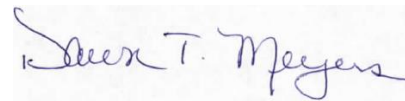
We noted certain additional matters that are discussed in the **SUMMARY SCHEDULE OF FINDINGS** section of this report.

A reference to Managements’ response to the findings described in the **SUMMARY SCHEDULE OF FINDINGS** section of this report is included in **REQUESTS FOR FINDINGS AND MANAGERMENTS’ RESPONSES**. We did not audit managements’ response and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,



Dawn T. Meyers, CPA
Director, Auditing and Property Records
March 31, 2021

**PINELLAS COUNTY DISTRICT SCHOOL BOARD
SCHOOL INTERNAL FUND
SUMMARY SCHEDULE OF FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

SECTION 1 - SUMMARY OF AUDITOR'S RESULTS

Financial Statement

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statement noted?	No

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters are reported.

**PINELLAS COUNTY DISTRICT SCHOOL BOARD
SCHOOL INTERNAL FUND
SUMMARY SCHEDULE OF FINDINGS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
ADDITIONAL MATTERS**

Total Schools with Findings	72	Cash-Timeliness of Collection, Deposit, & Posting			Transfers, Adjustments, Corrections & Bank Reconciliations					Internal Controls and Procedures				Disbursements			Financial Records						
Audit Findings Legend on page 15		Number of findings	Number of repeat findings	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
School Name																							
Northeast High School	2	0													1			1					
Oak Grove Middle School	2	0					1			1													
Oakhurst Elementary School	2	0														1			1				
Oldsmar Elementary School	1	0											1										
Osceola Fundamental High School	1	0													1								
Osceola Middle School	2	0											1									1	
Palm Harbor Community School	1	0											1										
Palm Harbor University High School	6	0			1			1		1		1			1				1				
Perkins Elementary School	1	1													2								
Pinellas Central Elementary School	1	1								3													
Pinellas Park High School	1	0																	1				
Pinellas Park Middle School	1	0											1										
Pinellas Secondary School	1	0													1								
PTC-Clearwater Campus	3	2					1								6								5
PTC-St. Petersburg Campus	3	1					1								6								1
Plumb Elementary School	1	0																	1				
Ponce de Leon Elementary School	1	0			1																		
Sawgrass Lake Elementary School	2	0								1			1										
Seminole Elementary School	1	1											2										
Seminole High School	6	4							1					2		2		1		2		2	
Seminole Middle School	5	2											1	2		2		1		1			
Seventy-Fourth St. Elementary	1	0											1										
Southern Oak Elementary School	2	0													1				1				
St. Petersburg High School	3	2			4					4									1				
Starkey Elementary School	2	1				1						3											
Sunset Hills Elementary School	1	0													1								
Tarpon Springs High School	2	0							1		1												
Tarpon Springs Middle School	1	1												3									
Thurgood Marshall Fundamental Middle School	5	1			1		1	1		2						1							
Tomlinson Adult Learning Center	1	0										1											
Woodlawn Elementary School	6	3			1		3	1		3					3				1				
Total per detail category	146	49	1	9	5	8	7	3	20	3	5	19	7	2	22	1	7	13	3	3	5	3	
Total per summary category	146		15			46					50				21			14					

**PINELLAS COUNTY DISTRICT SCHOOL BOARD
SCHOOL INTERNAL FUND
SUMMARY SCHEDULE OF FINDINGS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
ADDITIONAL MATTERS**

AUDIT FINDINGS LEGEND

Numbers

Consecutive Years Similar Finding Repeated in Reports

Cash-Timeliness of Collection, Deposit & Posting

- A Untimely Deposits
- B Untimely Receipting
- C Insufficient Documentation/Approvals

Transfers, Adjustments, Corrections & Bank Reconciliations

- D Bank Reconciliation Issues or Extensive Assistance
- E Transfers & Adjustments - Incorrect transaction used
- F Transfers & Adjustments - Transaction processed incorrectly
- G Transfers & Adjustments - Not posted timely
- H Transfers & Adjustments - Incorrect account
- I Transfers & Adjustments - Insufficient Documentation/Approvals

Internal Controls and Procedures

- J Cross Training/Back-up
- K Stale-Dated Checks
- L Commercial Carriers
- M General Procedures

Disbursements

- N Due to District
- O Improper Expenditures
- P Insufficient Documentation/Approvals

Financial Records

- Q Trust Accounts - Field Trip
- R Trust Accounts – Adopt-A-Class
- S Accounts - Deficit Balances/Overspent
- T Accounts Receivable/Accounts Payable Misstated

**PINELLAS COUNTY DISTRICT SCHOOL BOARD
SCHOOL INTERNAL FUND
SUMMARY SCHEDULE OF FINDINGS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

REQUESTS FOR FINDINGS AND MANAGERMENTS' RESPONSES

Specific findings for each school and Managements' responses to each finding noted in the **SUMMARY SCHEDULE OF FINDINGS** are on file in the Auditing and Property Records office and available upon request. See **REQUESTS FOR INFORMATION** for contact information.

**PINELLAS COUNTY DISTRICT SCHOOL BOARD
SCHOOL INTERNAL FUND
SUMMARY SCHEDULE OF SCHOOLS WITH NO REPORTABLE FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

We have audited 134 schools and centers that maintain School Internal Fund. The following 62 sites (46% of the 134 sites audited) did not have reportable findings, indicating exceptional proficiency in internal controls, financial and operational management and compliance with statutes, regulations, and policies governing school internal funds. We commend these schools for their efforts. It takes a dedicated team, including the Principal's Secretary/Bookkeeper(s) or Bookkeeper(s) and faculty sponsors, working together with daily diligence to accomplish this level of proficiency.

Anona Elementary School	Largo Middle School
Bardmoor Elementary School	Marjorie Kinnan Rawlings Elementary School
Bauder Elementary School	Maximo Elementary School
Bay Vista Fundamental Elementary School	Midtown Academy
Belcher Elementary School	Mildred Helms Elementary School
Blanton Elementary School	North Shore Elementary School
Boca Ciega High School	Northwest Elementary School
Calvin A. Hunsinger School	Orange Grove Elementary School
Career, Technical & Adult Education	Ozona Elementary School
Clearview Adult Education Center	Palm Harbor Middle School
Clearwater Adult Education Center	Pasadena Fundamental Elementary School
Clearwater Fundamental Middle School	Paul B. Stephens ESE Center
Clearwater High School	Pinellas Gulf Coast Academy
Clearwater Intermediate Middle School	Pinellas Park Elementary School
Countryside High School	Pinellas Virtual School
Curlew Creek Elementary School	Richard L. Sanders School
Cypress Woods Elementary School	Richard O. Jacobson Technical High School at Seminole
Dunedin Elementary School	Ridgecrest Elementary School
East Lake Middle School	Safety Harbor Elementary School
Forest Lakes Elementary School	Safety Harbor Middle School
Frontier Elementary School	San Jose Elementary School
Fuguitt Elementary School	Sandy Lane Elementary School
Gulf Beaches Elementary Magnet School	Shore Acres Elementary School
Gus A. Stavros Institute	Skycrest Elementary School
High Point Elementary School	Skyview Elementary School
Highland Lakes Elementary School	Sutherland Elementary School
John M. Sexton Elementary School	Tarpon Springs Elementary School
Joseph L. Carwise Middle School	Tarpon Springs Fundamental Elementary School
Kings Highway Elementary Magnet School	Tyrone Middle School
Lake St. George Elementary School	Walsingham Elementary School
Lakewood Community School	Westgate Elementary School

PRIOR AUDIT FOLLOW-UP

Except as noted in the **SUMMARY SCHEDULE OF FINDINGS**, school management had taken corrective actions for findings included in the 2018-19 fiscal year audit report, No. 2020-005 that were within the scope of this audit.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Pinellas County District School Board’s School Internal Fund. Questions concerning information provided in this report or requests for additional financial information should be addressed to the Director of Auditing and Property Records, Pinellas County District School Board, Post Office Box 2942, Largo, Florida 33779-2942.