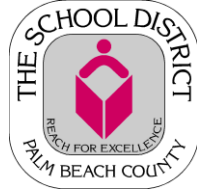


**Unannounced Cash Counts of  
Football Game Revenue Collections at  
Six Selected Schools  
(Corrected)**

**February 16, 2018**

**Report #2018-02**



## **MISSION STATEMENT**

The School Board of Palm Beach County is committed to providing a world class education with excellence and equity to empower each student to reach his or her highest potential with the most effective staff to foster the knowledge, skills, and ethics required for responsible citizenship and productive careers.

Robert M. Avossa, Ed.D.  
Superintendent of Schools

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**Unannounced Cash Counts of  
Football Game Revenue Collections at  
Six Selected Schools**

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THE SCHOOL DISTRICT OF  
PALM BEACH COUNTY, FLORIDA

OFFICE OF INSPECTOR GENERAL  
3318 FOREST HILL BLVD., C-306  
WEST PALM BEACH, FL 33406

(561) 434-7335 FAX: (561) 434-8652  
www.palmbeachschools.org  
Hotline: (855) 561-1010

LUNG CHIU, CIG, CPA  
INSPECTOR GENERAL

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## MEMORANDUM

TO: Honorable Chair and Members of the School Board  
Robert Avossa, Ed.D., Superintendent of Schools  
Chair and Members of the Audit Committee

FROM: Lung Chiu, CPA, Inspector General

DATE: February 16, 2018

SUBJECT: Unannounced Cash Counts of Football Game Revenue Collections at  
Six Selected Schools (Corrected)

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### PURPOSE AND AUTHORITY

Pursuant to the *Office of Inspector General's (OIG) 2017-18 Work Plan*, we have performed unannounced cash counts of football game revenues at six selected schools during November 2017. The primary objectives of this audit were to determine:

- (1) If the November 3, 2017, football game revenues collected at six selected schools were properly accounted for, and
- (2) The extent of compliance with District procedures for money collections.

### SCOPE AND METHODOLOGY

To accomplish the objectives of this project, we performed the following procedures:

- Conducted unannounced cash counts of revenues collected from the November 3, 2017, football games at six selected schools.
- Reviewed applicable *School Board Policies* and District's procedures related to money collections, prenumbered tickets, and cash handling at the schools.
- Reviewed prior audit findings and conclusions related to unannounced cash counts and athletic revenue collections.
- Interviewed appropriate school staff.

Verbal Responses to Findings. We verbally communicated our conclusions to individual Principals and the District’s Chief Financial Officer (CFO) that (1) no money was missing for the six schools, (2) no findings were noted for four schools, and (3) two minor findings were noted for two schools. The Principals and the CFO verbally concurred with our findings, and we indicated to the Principals of the two schools with findings that we will perform follow-up during the next audit cycle. (*Government Auditing Standards Section 7.36.*)

We appreciate the courtesy and cooperation extended to us by all the school staff during the audit. The final draft report was presented to the Audit Committee at its February 16, 2018, meeting.

## **BACKGROUND**

District procedures allow schools to charge admission to extracurricular activities, such as athletic games and school plays. The District has developed guidelines for these school events stipulated in the *Internal Accounts Manual, Chapter 26 – School Event Income and Ticket Seller Reports.*

Prenumbered Tickets. The procedures require the use of prenumbered tickets for events when the anticipated revenues are expected to exceed \$500 at the elementary level or \$1,000 at the secondary levels. Principals are given the discretion to require tickets at smaller events.

Ticket Seller’s Report. Each ticket seller completes a *Ticket Seller’s Report (PBSD 0157)* (TSR) which lists the amount of change fund received and the beginning ticket number issued. When ticket sales are closed, the ticket seller completes the TSR by recording the first unused ticket number and the total cash collections. The ticket seller signs and dates the TSR and gives the cash, TSR, and unused tickets to the event sponsor.

Master Ticket Seller Report and Monies Collected Report. After the event, the sponsor is responsible for counting and securing the funds in the drop-safe and completing the *Master Ticket Seller Report (PBSD 0158)*. Information from each TSR is compiled on the *Master Ticket Seller Report* which is forwarded to the school treasurer. The sponsor should count the cash received from each ticket seller and prepare a *Monies Collected Report* (MCR). The MCR information is recorded by the sponsor on the *Drop-safe Log* and the cash and MCR are put into the drop-safe.

Document Custodian. Additional ticket-related procedures are found in the *Internal Accounts Manual, Chapter 27 – Prenumbered Document Inventory*. The school’s document custodian is to maintain and inventory all prenumbered and custom designed event tickets. The document custodian should be someone who is not involved in the day-to-day use of the form. For example, the document custodian for prenumbered tickets should be someone who is not involved with ticket sales or the completion of reports.

Required Online Training. *District Bulletin #P 18-055 CFO – FY18 Mandatory Internal Accounts Training for Teachers and Account Sponsors Available in eLearning Management* includes a module on “Ticket Sales at School Events.” Sponsors of events at which tickets will be used for admissions are required to complete the online training prior to the event.

## CONCLUSIONS

### 1. No Money Missing for All Six Selected Schools

On Monday, November 6, 2017, the Office of Inspector General (OIG) performed unannounced cash counts to determine the extent of compliance with money collection procedures at six selected high schools that hosted football games on their campuses on the previous Friday night (November 3, 2017).

A total of \$44,071 was collected from the football games in Atlantic High, Boynton Beach High, Glades Central High, Palm Beach Central High, Palm Beach Gardens High, and Palm Beach Lakes High. The amount of revenue collected by these six schools ranged from \$1,224 (Boynton Beach High) to \$29,951 (Muck Bowl, Glades Central High). Our review of the football game revenue collection records and the unannounced cash counts concluded that all monies were properly accounted for.

### 2. No Findings for Four Schools, Minor Findings in Two Schools

Our review of the football game revenue collection records and procedures concluded that no noncompliances were found at four of the six schools. Minor noncompliances in pre-numbered document inventory and segregation of duties were noted in Atlantic High and Palm Beach Lakes High. We have verbally informed the Principals of these two minor noncompliances and indicated that we will perform follow-up during our next audit cycle. The Principals concurred with the findings and indicated that corrective actions will be implemented to ensure compliance with District procedures.

School	Cash Counted	Money Missing	No Exceptions	Minor Noncompliance
Boynton Beach High	\$ 1,224.00	NO	√	
Glades Central High	29,951.00	NO	√	
Palm Beach Central High	4,051.00	NO	√	
Palm Beach Gardens High	2,130.00	NO	√	
Atlantic High	4,095.00	NO		√
Palm Beach Lakes High	2,620.00	NO		√
	<b>\$44,071.00</b>			

*Source: Unannounced cash counts for six selected schools.*

– End of Report –