

School District of Okaloosa County
Internal Funds Audit Findings
Fiscal Year 2021-2022
January 20, 2023

School	No Findings	Level 1 Improvement Points								Level 2 Control Deficiencies		Level 3 Significant Deficiencies	Level 4 Material Weaknesses
		Deposit Summary or Deposit Slip Missing & Amount on MCF Did Not Match Bank Statement	Disbursements in Which Amounts Did Not Have Applicable Check Requisition Form	Disbursements in Which Vendor Invoices Were Missing	Checks Did Not Have Dual Signatures	Amount Per Deposit Summary Did Not Match Amount on Deposit Slip	MCF Not Dated Correctly by Bookkeeper	Check Requisition Was Not Signed or Approved by the Principal	MCF Did Not Reflect Collections Turned in to the School Office by Next Business Day	Invoices Paid Prior to Approval - Related to Credit Card Statement Unless Otherwise Noted (See Note #2)	Documentation Was Not Stamped Paid	N/A	N/A
Pryor Middle School	X												
Ruckel Middle School	X												
Shoal River Middle School	X												
High Schools													
Choctaw High School	X												
Crestview High School	X												
Fort Walton Beach High School	X												
Niceville High School	X												
Other Schools													
Baker School									2 of 19	2 of 10			
Laurel Hill School	X												
Lewis School	X												
Okaloosa Applied Technology Center										4 of 25 (2 not related to CC)	3 of 30		
Okaloosa STEMM Academy	X												
Richbourg School	X												
Silver Sands School											3 of 15		
Southside Primary School	X												

Notes:

1. There were No Significant Deficiencies nor Material Weaknesses noted.
2. All individual credit card charges are authorized in advance. This finding relates to a bookkeeper paying the monthly credit card statement before obtaining a Check Requisition Form.