Walker County Board of Education

Single Audit of Federal Award Programs

Walker County, Alabama

October 1, 2024 through September 30, 2025

Filed: June 19, 2026

ALABAMA DEPARTMENT OF
EXAMINERS of Public Accounts

Rachel Laurie Riddle, *Chief Examiner* | **334-777-0500** | **www.alexaminers.gov**

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Rachel Laurie Riddle
Chief Examiner

Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

A Single Audit of Federal Award Programs was conducted on the Walker County Board of Education, by Examiners Trishuna J. Holt and Kala Williams. I, Trishuna J. Holt, served as Examiner-in-Charge on the engagement, and under the authority of the ***Code of Alabama 1975***, Section 41-5A-19, I hereby swear to and submit this report on the Single Audit of Federal Award Programs Performed in Accordance with the Single Audit Act Amendments of 1996 (Public Law 104-156) and the audit requirements of Title 2 U. S. ***Code of Federal Regulations*** Part 200, ***Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*** (*Uniform Guidance*) for the Walker County Board of Education for the period October 1, 2024 through September 30, 2025.

Respectfully submitted,

Trishuna J. Holt
Examiner of Public Accounts

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SUMMARY

Single Audit of Federal Award Programs
Walker County Board of Education
October 1, 2024 through September 30, 2025

This report presents the results of an audit of federal award programs received by the Walker County Board of Education. This audit was conducted in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the ***Code of Alabama 1975***, Section 41-5A-12.

AUDIT OF FINANCIAL STATEMENTS

The audit of the Walker County Board of Education Financial Statements for the fiscal year ended September 30, 2025, which is a required component of a Single Audit, was issued by the Department of Examiners of Public Accounts as Report Number 26-341 on June 19, 2026. Included with the audit of the financial statements are the Independent Auditor's Report and a Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with ***Government Auditing Standards***, both of which are required by ***Government Auditing Standards*** for financial audits.

SINGLE AUDIT

The Single Audit was performed in accordance with the requirements of the Single Audit Act Amendments of 1996 and the audit requirements of Title 2 U. S. ***Code of Federal Regulations*** Part 200, ***Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*** (*Uniform Guidance*). The objective of the Single Audit was to determine whether the Walker County Board of Education has complied with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs. The audit was performed in accordance with generally accepted auditing standards and ***Government Auditing Standards***, issued by the Comptroller General of the United States.

We issued an unmodified opinion on the Walker County Board of Education’s major federal programs. This means the Walker County Board of Education complied, in all material respects, with the types of compliance requirements described in the ***OMB Compliance Supplement*** that could have a direct and material effect on each of its major federal programs identified in the ***Schedule of Findings and Questioned Costs*** (Exhibit 4).

AUDIT FINDING

A significant deficiency in internal control was found during the Walker County Board of Education financial statement audit. This finding was reported in the **Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Audit Standards*** (Exhibit 2) in the financial statement audit. The **Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements in Accordance With *Government Auditing Standards*** (Exhibit 2) is also included in this report, and the finding is reiterated in the ***Schedule of Findings and Questioned Costs*** (Exhibit 4) in this report. A brief summary of the finding is shown below:

- 2025-001: The Board failed to implement procedures related to booster organizations which resulted in a Booster Club failing to submit its report of their annual audit; paying bonuses to coaches from the Booster Club bank account; depositing money receipted from sponsorships, donations, spirit packs, student fees and proceeds from the sale of School equipment into a bank account not maintained by the Booster Club or Dora High School and made unauthorized grocery purchases.

EXIT CONFERENCE

Board members and administrative personnel were invited to discuss the results of this report at an exit conference. Individuals in attendance were Dennis Willingham, Superintendent; John Skalnik, Chief School Financial Officer; and Board Member Lee Ann Headrick. Also in attendance were the following representatives from the Department of Examiners of Public Accounts: Adam Vann, Audit Manager; and Kala Williams, Examiner.

Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2025

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Total Federal Expenditures
U. S. Department of Agriculture			
Passed Through Alabama Department of Education			
Child Nutrition Cluster:			
School Breakfast Program	10.553	N.A.	$ 1,307,669.66
National School Lunch Program:			
Cash Assistance	10.555	N.A.	3,747,768.84
Non-Cash Assistance (Commodities)	10.555	N.A.	114,807.93
Sub-Total National School Lunch Program			3,862,576.77
Fresh Fruit and Vegetable Program	10.582	N.A.	134,291.48
Sub-Total Child Nutrition Cluster			5,304,537.91
Child and Adult Food Care Program	10.558	N.A.	88,797.56
State Administrative Expenses for Child Nutrition	10.560	N.A.	18,355.57
Total U. S. Department of Agriculture			5,411,691.04
U. S. Department of Education			
Passed Through Alabama Department of Education			
Title I Grants to Local Educational Agencies	84.010	N.A.	3,142,237.94
Special Education Cluster:			
Special Education - Grants to States	84.027	N.A.	2,000,590.75
Special Education - Preschool Grants	84.173	N.A.	108,959.95
Sub-Total Special Education Cluster			2,109,550.70
Career and Technical Education - Basic Grants to States	84.048	N.A.	149,769.26
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	N.A.	6,875.00
Education for Homeless Children and Youth	84.196	N.A.	24,837.62
Twenty-First Century Community Learning Centers	84.287	N.A.	607,868.32
English Language Acquisition State Grants	84.365	N.A.	14,101.00
Supporting Effective Instruction State Grants	84.367	N.A.	397,285.91
Student Support and Academic Enrichment Program	84.424	N.A.	224,238.00
COVID-19 American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund	84.425U	N.A.	13,200.00
Total U. S. Department of Education			6,689,963.75
Social Security Administration			
Passed Through Alabama Department of Education			
Social Security - Disability Insurance	96.001	N.A.	1,400.00
Total Social Security Administration			1,400.00
Total Expenditures of Federal Awards			$ 12,103,054.79

N.A. = Not Available or Not Applicable

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

Note 1 – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the Walker County Board of Education under programs of the federal government for the year ended September 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U. S. ***Code of Federal Regulations*** Part 200, ***Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*** (*Uniform Guidance*). Because the Schedule presents only a selected portion of the operations of the Walker County Board of Education, it is not intended to and does not present the financial position or changes in net position of the Walker County Board of Education

Note 2 – Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the *Uniform Guidance* wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 – Indirect Cost Rate

The Walker County Board of Education has not elected to use the 15-percent de minimis indirect cost rate as allowed in the *Uniform Guidance*.

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

Independent Auditor's Report

Members of the Walker County Board of Education,
Superintendent and Chief School Financial Officer
Jasper, Alabama

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 (***Government Auditing Standards***), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Walker County Board of Education (the "Board"), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements, and have issued our report thereon dated May 7, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Board's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board'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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as Finding 2025-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Board's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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***.

The Board's Response to the Finding

Government Auditing Standards requires the auditor to perform limited procedures on the Board's response to the finding identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The Board's response to the finding identified in our audit is described in the accompanying Auditee Response/Corrective Action Plan. The Board's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rachel Laurie Riddle

Rachel Laurie Riddle
Chief Examiner
Department of Examiners of Public Accounts

Montgomery, Alabama

May 7, 2026

Report on Compliance for Each Major Federal Program, Report on Internal Control Over Compliance and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

Members of the Walker County Board of Education,
Superintendent and Chief School Financial Officer
Jasper, Alabama

Report on Compliance for Each Major Federal Program

We have audited the Walker County Board of Education's (the "Board") compliance with the types of compliance requirements identified as subject to audit in the ***OMB Compliance Supplement*** that could have a direct and material effect on each of the Board's major federal programs for the year ended September 30, 2025. The Board's major federal programs are identified in the Summary of Examiner's Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the Board complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its other major federal program for the year ended September 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in ***Government Auditing Standards*** issued by the Comptroller General of the United States (***Government Auditing Standards***); and the audit requirements of Title 2 U. S. ***Code of Federal Regulations*** Part 200, ***Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*** (*Uniform Guidance*). Our responsibilities under those standards and the *Uniform Guidance* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Board and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Board's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Board's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Board's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, ***Government Auditing Standards***, and the *Uniform Guidance* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Board's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, ***Government Auditing Standards***, and the *Uniform Guidance*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Board's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Board's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *Uniform Guidance*, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control over compliance. Accordingly, no such opinion is expressed.

Report on Compliance for Each Major Federal Program, Report on Internal Control Over Compliance and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of the internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *Uniform Guidance*. Accordingly, this report is not suitable for any other purpose.

Report on Compliance for Each Major Federal Program, Report on Internal Control Over Compliance and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund and the aggregate fund information of the Board as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements. We issued our report thereon dated May 7, 2026, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Board's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for the purposes of additional analysis as required by the *Uniform Guidance* and is not a required part of the basic financial statements. Such information 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 statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Rachel Laurie Riddle
Chief Examiner
Department of Examiners of Public Accounts

Montgomery, Alabama

May 7, 2026

Section I – Summary of Examiner's Results

Financial Statements

Type of report the auditor issued on whether the audited financial statements were prepared in accordance with GAAP:	Unmodified	
Internal control over financial reporting:		
Material weakness(es) identified?	______ Yes	__X__ No
Significant deficiency(ies) identified?	__X__ Yes	______ None reported
Noncompliance material to financial statements noted?	______ Yes	__X__ No

Federal Awards

Internal control over major federal programs:		
Material weakness(es) identified?	______ Yes	__X__ No
Significant deficiency(ies) identified?	______ Yes	__X__ None reported
Type of auditor's report issued on compliance for major federal programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) of the *Uniform Guidance*?	______ Yes	__X__ No

Identification of major federal programs:

Assistance Listing Numbers	Name of Federal Program or Cluster
10.553, 10.555 and 10.582	Child Nutrition Cluster
84.027 and 84.173	Special Education Cluster
84.287	Twenty-First Century Community Learning Centers

Dollar threshold used to distinguish between Type A and Type B programs:	$1,000,000.00	
Auditee qualified as low-risk auditee?	______ Yes	__X__ No

Section II – Financial Statement Findings (GAGAS)

Reference Number:	2025-001
Type of Finding:	Internal Control/Compliance
Internal Control Impact:	Significant Deficiency
Compliance Impact:	None

The Board failed to implement procedures related to booster organizations which resulted in a Booster Club failing to submit its report of their annual audit; paying bonuses to coaches from the Booster Club bank account; depositing money receipted from sponsorships, donations, spirit packs, student fees and proceeds from the sale of School equipment into a bank account not maintained by the Booster Club or Dora High School and made unauthorized grocery purchases.

Finding

The *Financial Procedures for Local Schools*, prescribed by the State of Alabama Department of Education provides booster organizations that maintain financial operations outside of the control of the school could create a negative image for the school by failing to maintain proper accounting controls. Proper accounting controls for the funds these organizations control include providing a report of the annual audit of the organization to the school, make financial records available to authorized school employees upon request and the organization will not provide any payment or benefit to a school employee in violation of the State Ethics Law. Furthermore, Policy 8.03 of the *Financial Procedures for Local Schools* adopted by the Walker County Board of Education (the "Board") states "coaches and other school employees cannot maintain a separate bank account that supports, or benefits from, a school extra-curricular activity". During the audit period the Dora High Athletic Booster Club (the "Booster Club") failed to submit its report of their annual audit. Internal controls were not in place to ensure all booster organizations submit the report of their annual audit and that receipts were deposited into a bank account held by the Booster Club or Dora High School. As a result, the following events occurred unbeknownst to the Walker County Board of Education:

- Bonuses were paid to coaches from the Booster Club's bank account.
- Receipts from sponsorship packages, donations, spirit pack money, student fees, and proceeds from the sale of a piece of equipment owned by Dora High School was deposited into a bank account not maintained by the Booster Club or Dora High School.
- Unauthorized grocery purchases were made from the Booster Club's account.

Recommendation

The Board should implement procedures to ensure that all booster organizations adhere to the requirements as outlined in the *Financial Procedures for Local Schools*, prescribed by the State of Alabama Department of Education and the *Financial Procedures for Local Schools* adopted by Board.

View of Responsible Officials

The Board agrees with the finding.

Section III – Federal Awards Findings and Questioned Costs

No matters were reportable.

Summary Schedule of Prior Audit Findings

Summary Schedule of Prior Audit Findings
For the Year Ended September 30, 2025

As required by the *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, 2 CFR 200.511, the Walker County Board of Education has prepared and hereby submits the following Summary Schedule of Prior Audit Findings as of September 30, 2025.

Finding Ref. No.	Status of Prior Audit Finding
2024-001	**Finding:**

Title 2 U. S. ***Code of Federal Regulations*** Part 200, ***Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards*** (*Uniform Guidance*), specifically the compliance requirements regarding procurement, require the Board to use specific methods of procurement when using federal award funding. Section 200.320(b) of the *Uniform Guidance* requires formal procurement methods to be used when the value of the procurement transaction under a Federal Award exceeds the simplified acquisition threshold ($250,000.00) of the recipient or subrecipient. These formal procurement methods are competitive, require public notice and can be completed utilizing one of three methods provided by the *Uniform Guidance.* Further, Board Policy 3.09.3(g) requires the Board to procure goods and services as prescribed in the *Uniform Guidance*. During fiscal year 2024, the Walker County Board of Education expended $388,464.54 of Special Education Cluster funds for virtual therapy (teletherapy) services without the use of appropriate procurement procedures as provided by the *Uniform Guidance.* The Board failed to follow *Uniform Guidance* and its established policy to ensure appropriate procurement procedures are followed when using federal award funding. As a result, the Board is not in compliance with the applicable procurement requirements.

Corrective Action Was Taken

We followed the appropriate procurement policies when using federal award funding in accordance with Section 200.320(b) of the *Uniform Guidance.* This was emphasized by having the CSFO train the staff that use federal funding. The policies and other rules will be emphasized formally.

Auditee Response/Corrective Action Plan

Auditee Response/Corrective Action Plan
For the Year Ended September 30, 2025

As required by the ***Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards***, 2 CFR 200.511(c), the Walker County Board of Education has prepared and hereby submits the following Corrective Action Plan for the finding which is included in the Schedule of Findings and Questioned Costs for the year ended September 30, 2025.

Finding Ref. No.	Corrective Action Plan Details
2025-001	***Finding:***

The *Financial Procedures for Local Schools*, prescribed by the State of Alabama Department of Education provides accounting controls for booster organizations that maintain financial operations outside of the control of the school. Requirements for these funds include that the booster organization should provide a report of the annual audit of the organization to the school, make financial records available to authorized school employees upon request and the not provide any payment or benefit to a school employee in violation of the State Ethics Law. Furthermore, Policy 8.03 of the Financial Procedures for Local Schools adopted by the Walker County Board of Education (the "Board"), states "coaches and other school employees cannot maintain a separate bank account that supports, or benefits from, a school extra-curricular activity." During the audit period, the Dora High Athletic Booster Club (the "Booster Club") failed to submit its report of their annual audit; paid bonuses to coaches from the Booster Club bank account; deposited money receipted from sponsorships, donations, spirit packs, student fees and proceeds from the sale of School equipment into a bank account not maintained by the Booster Club or Dora High School and made unauthorized grocery purchases. Internal controls were not in place to ensure all booster organizations followed the requirements in the Financial Procedures for Local Schools or the Board policy related to these organizations. As a result, unallowable payments were made to coaches and for groceries and money received from sponsors, donations and students were not accounted for appropriately.

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Recommendation:
The Board should implement procedures to ensure that all booster organizations adhere to the requirements as outlined in the *Financial Procedures for Local Schools,* prescribed by the State of Alabama Department of Education and the *Financial Procedures for Local Schools* adopted by Board.

Response/Views: We agree with the finding.

Corrective Action Planned: The policy and procedure exists correctly. It was not adhered to. We will retrain principals and bookkeepers on the policy and procedure and then monitor their compliance.

Anticipated Completion Date: 7/31/2026

Contact Person(s): John Skalnik, CSFO
205-387-0555

Dr. Dennis Willingham, Superintendent
Walker County Board of Education