



Technical Assistance Advisement 2020-006  
Internal Accounts Refund Processing  
*(applies to refunds resulting from COVID 19 school closures only)*

Question	Response
1. Should internal accounts funds be refunded due to COVID-19 school closures?	Yes, refunds MUST be issued for fees collected in the following instances: <ol style="list-style-type: none"><li>1. All fees collected for cancelled field trips and activities.</li><li>2. Unspent student fees greater than or equal to \$10. Examples of unspent student fees include but are not be limited to activity fees, lab fees, athletic fees, unspent senior fees, etc.</li></ol>
2. How should refunds be processed?	All refunds MUST be issued by check and mailed to each parent. With the current stay-at-home order, refund checks cannot be picked up from the school site.
3. What supporting documentation is required to process a refund?	A single check requisition form may be used to process refunds for a specific activity (i.e. Wild Adventures Field Trip). The check requisition should identify the range of check numbers issued for the specific field trip or activity. A spreadsheet providing details for each of the individual refund checks included in the check range listed on the check requisition form must be attached. The spreadsheet must include: <ul style="list-style-type: none"><li>• Activity/Field Trip Description</li><li>• Student Name</li><li>• Payee Name as listed on refund check</li><li>• Refund amount</li><li>• Teacher Receipt Book Number</li></ul> If possible, the teacher or activity sponsor who initially collected the funds should populate the spreadsheet and complete the check requisition form. These completed documents should be provided to the School Financial Accountant (SFA). The SFA should: <ol style="list-style-type: none"><li>1. Verify the accuracy of each refund amount included on the spreadsheet against the yellow copy of the teacher receipt maintained in the teacher receipt book</li><li>2. Obtain approval signature of the principal</li><li>3. Issue and mail refund checks</li></ol>

(SEE EXAMPLE ATTACHED)

4. What is the process and supporting documentation requirements for refunds less than \$10?

The attached document should be completed for any fee accounts when the refund amount would be \$10 or less per student. The names of the students that would have been eligible for refund and the refunds amount should be listed on the form. Any accounts meeting this criteria can closed to the General Student account. However, the documentation must be maintained for the activity accounts, in the event that the parent contacts the school to request a refund.

(SEE ATTACHED FORM)

5. Is there any other information that should be considered when processing refunds resulting from COVID 19 school closures?

Refunds are not required for funds expended by the school that cannot be recovered from the vendor.

Reasonable attempts should be made to recover funds for vendors for cancelled field trips and activities.

Refunds should not be processed until the district has recovered and deposited funds into the school's internal accounts.

The SFA should verify the accuracy of the mailing address on file prior to mailing refund checks.

#### Relevant Governing Authorities:

- Internal Accounts Policy 6610
- Florida Department of Education Red Book – Chapter 8
- [LCS School Internal Accounts Procedures Manual](#)

#### **Office of Internal Auditing Technical Assistance Advisement 2020-06:**

The Leon County School Board's Office of Internal Auditing in response to frequently asked questions from district management, school management, teachers, parents and other interested parties, issued this Technical Assistance Advisement. Responses are based on guidance provided in the aforementioned governing authorities. Questions regarding responses provided can be directed to the Office of Internal Auditing at [internalauditors@leonschools.net](mailto:internalauditors@leonschools.net).